For structure

A critical realist critique of the use of actor-network theory in critical accounting research

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Abstract

Purpose – The purpose of this paper is to contrast actor-network theory (ANT) and critical realism (CR) as two contemporary approaches to critical accounting research and advance a critique centred on the neglect of social structures in the former perspective.

Design/methodology/approach – This is a conceptual paper based on a critical reading of ANT inspired by CR.

Findings – Although the author does not question the ability of ANT to be imbued with critical intent *per se*, the author is critical of its tendency to downplay the significance of pre-existing, social structures and the concomitant neglect of enduring and ubiquitous states of structural stability as an ontological possibility. This may lead to an overly optimistic view that naively valorises agency as a largely unfettered engine of emancipation. By contrast, CR offers a deeper and more nuanced ontological conception of how social structures constrain as well as enable emancipation. In contrast to the highly empiricist epistemology of ANT, it also provides an epistemological rationale for going beyond empirical descriptions of how social structures work to advance theoretically informed, explanatory critiques that are better suited for realising less easily observable opportunities for emancipation.

Research limitations/implications – The paper advances the debate about how social structures should be examined in critical accounting research and the relative merits of doing so in advancing emancipatory projects.

Originality/value – The paper is an attempt to contrast ANT and CR as two distinct approaches to critical accounting research and thus extends the debate about what such research is and could be.

Keywords Critical realism, Emancipation, Actor-network theory, Critical accounting research, Social structures

Paper type General review

1. Introduction

Over the last three decades, studies informed by actor-network theory (ANT) have grown into a highly influential stream of research within the broader, inter-disciplinary accounting research literature. This body of research comprises empirical studies of a broad range of accounting practices (see reviews by Justesen and Mouritsen, 2011; Lukka and Vinnari, 2014, 2017; Robson and Bottausci, 2018) and has recently attracted attention as a basis for accounting research with an explicitly critical, or emancipatory, intent (e.g. Baxter and Chua, 2017; Vinnari and Dillard, 2016; Vosselman, 2014). However, the issue of whether ANT is truly useful as a foundation for critical research or, in fact, poorly suited for investigating and intervening in the political processes that are implicated in emancipatory projects has generated considerable debate in the social sciences. Both critical (e.g. Amsterdamska, 1990; Fine, 2005; Hopper and Bui, 2016; Reed, 1997; Roberts, 2012; Star, 1991; Whittle and Spicer, 2008) and sympathetic voices (e.g. Alcadipani and Hassard, 2010; McLean and Hassard, 2004; Doolin and Lowe, 2002; Walsham, 1997) have been raised, suggesting that there is no consensus as to whether or not ANT can be imbued with critical intent.

A recurring theme in this debate concerns the limited attention to the role of social structures as a force that conditions the possibilities of critique and emancipation. Even

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though actor–network theorists do not deny the existence of social structures, they have typically downplayed their role as a pre-existing object of analysis in an attempt to transcend conventional, sociological concerns with how such structures condition human agency and to nurture an open-ended view of the possibilities of human as well as non-human agency (e.g. Callon, 1986; Callon and Latour, 1981; Latour, 1987, 1999, 2005; Law, 1992). Accounting research inspired by ANT is no exception to this tendency to de-emphasise the role of social structures in favour of broader analyses of the concrete networks of human and non-human actors that evolve in specific contexts (Baxter and Chua, 2017; Justesen and Mouritsen, 2011). However, critics have argued that this emphasis on concrete, context-specific actor–networks detracts from a deeper understanding of the enduring influence of the more widely diffused, and often abstract, structures that underpin modern states, corporations and markets, and how the potentially oppressive effects of such structures can be perpetuated or overcome (e.g. Fine, 2005; Hopper and Bui, 2016; Reed, 1997; Roberts, 2012). Understanding how such effects might be avoided or resisted in order to further disenfranchised interests and marginalised societal concerns lies at the heart of the emancipatory strivings of the critical accounting project (Gallhofer and Haslam, 2019; Gendron, 2018; Roslender and Dillard, 2003; Tinker, 2005).

The relative neglect of social structures in ANT has recently come under sustained criticism from scholars writing from a critical realist perspective (Dy *et al.*, 2018; Elder-Vass, 2008, 2015a, 2017; Mutch, 2002; O'Mahoney, 2016; O'Mahoney *et al.*, 2017, 2018). Whilst sympathetic to aspects of ANT, these critics have stressed the need to retain a strong emphasis on pre-existing, social structures as a basis for theorising what constrains and enables emancipation. Critical realists offer more or less comprehensive definitions of social structures (see e.g. Archer, 1995; Bhaskar, 1979, 1986; Elder-Vass, 2010; Porpora, 2015; Smith, 2010). These definitions share a conception of social structures as constituted by a set of socially constructed entities that have been reified through historical processes of reproduction and transformation and, therefore, precede and condition any notions of agency. Such structures span multiple levels of analysis and are manifest in *inter alia* social class stratifications, organisational hierarchies as well as more informal norms that reinforce the socialisation of human beings into specific groups. In contrast to ANT, critical realism (CR) conceives of social realities, of which such structures are part, as embedded in, but ontologically distinct from natural realities (Carolan, 2005; Kaidesoja, 2013; Richards, 2018). Even though critical realists are increasingly recognising that non-human, material artefacts, such as accounting information systems, can be part of structural arrangements, they regard agency as a distinctly human phenomenon that is conditioned by social structures (Elder-Vass, 2017; Mutch, 2002; O'Mahoney *et al.*, 2017). Similar to ANT, CR is a relative newcomer to the critical accounting project. However, over the past decade, it has begun to inform a small but growing body of research that firmly situates the emancipatory potential of accounting in relation to the social structures in which it is embedded (see Modell, 2017a, b). As such, CR presents a distinct alternative to ANT that throws into sharp relief how the latter theory's tendency to downplay social structures affects its potential as a foundation for critical accounting research.

Drawing on CR, the objective of this paper is to develop a critique of ANT that deepens our understanding of how the two approaches' varying attention to social structures affects their potential as a basis for critical accounting research. Although the present paper does not question the possibility of ANT being imbued with critical intent *per se*, I argue that greater attention to social structures is required to develop a deeper understanding of how sustained courses of emancipatory action can be furthered and that CR has some distinct advantages in this regard. Whilst actor–network theorists have eschewed deeper analyses of pre-existing social structures for fear of constraining the possibilities of emancipation, critical realists insist that these possibilities are inescapably conditioned by such structures. In contrast to actor–network theorists, critical realists accept that social structures can

imbue the world with relatively enduring and ubiquitous states of structural stability. The recognition of such stability arguably leads critical realists to espouse a more cautious view of the possibilities of emancipation, whilst providing a better ontological basis for explaining how the emancipatory courses of action that do emerge can be stabilised over time. Whereas actor–network theorists tend to downplay structural stability as an ontological possibility, critical realists seek to explain what gives rise to such states of affairs whilst systematically searching for variations in how social structures constrain and enable emancipation. This imbues CR with a much more profound appreciation of how social structures work and prevents it from naively valorising agency as an unfettered engine of emancipation. In contrast to ANT, CR also offers an epistemological rationale for going beyond empirical descriptions to advance theoretically informed explanations of how social structures constrain and enable emancipation. This follows from its rejection of the highly empiricist epistemology associated with ANT and leads to a deeper appreciation of how social structures not only generate empirically observable events but also how such structures might influence alternative, but not yet realised, courses of action that may further emancipation. It also facilitates the task of identifying the structural boundary conditions that are likely to affect the possibilities of emancipation across diverse empirical contexts and the efficacy of research interventions aimed at realising such possibilities.

The remainder of the paper proceeds as follows. In Section 2, I briefly outline the key ontological and epistemological premises of ANT and explicate how these premises have influenced its emergence as a critical research programme in the accounting literature. Drawing on CR, I then deepen the ontological and epistemological critique of ANT and explicate how its lack of attention to social structures affects its potential as a basis for critical research in Section 3. In Section 4, I conclude the paper with some brief comments that situate my discussion in relation to broader debates about the status of the critical accounting project and summarise my critique of ANT.

2. Actor-network theory as a basis for critical accounting research
2.1 Ontological and epistemological underpinnings
The relative neglect of social structures in ANT is closely associated with its rejection of traditional dualisms, such as those of objectivism vs subjectivism, macro vs micro and humans vs non-humans as ontologically meaningful categories. Actor–network theorists seek to transcend such dualisms by adopting a flat ontology, according to which entities, that may be labelled "social", do not occupy any privileged *a priori* position as mechanisms with the power to objectify the world and stratify relationships into given macro and micro orders that structure the possibilities of agency (Callon and Latour, 1981; Latour, 1996, 2005; Law, 1992). Maintaining such a flat ontology requires researchers to do away with any conceptions of the social as a pre-defined unit of analysis and to adopt a view of human and non-human entities, or nature and society, as being of potentially equal importance. Whilst subscribing to a constructivist ontology, actor–network theorists reject traditional, sociological conceptions of the world as a socially constructed space. Although actor–network theorists do not deny the existence of what may be labelled "social" realities and, occasionally, even seek retain an element of realism (e.g. Latour, 2004a, 2005), they subscribe to an anti-essentialist view of the world that assumes that such labelling is, itself, an ongoing, unfinished accomplishment. This renders the conception of social structures elusive and leads to a highly actor-centric ontology, where the definition of an actor is anything "that [modifies] a state of affairs by making a difference" (Latour, 2005, p. 71). However, what matters to actor–network theorists is how the associations that make up specific actor–networks get imbued with agency rather than the agency exercised by individual actors. According to Latour (1996, p. 369), ANT seeks "to rebuild social theory out of networks". Moreover, the world is seen as a continuously changing space where any stability, which sociologists have traditionally attributed to objectified,

structural categories, such as social class and organisational hierarchies, is a relatively exceptional, temporary and inherently fragile state (Callon, 1986; Latour, 1996, 2005). Understanding agency is, therefore, to understand how the associations that make up actor–networks are continuously implicated in constructing the world rather than subscribing to more conventional, sociological views of agency as conditioned by pre-existing social structures (Latour, 1996, 2005).

The chief epistemological implication of adopting a flat ontology, such as that outlined above, is the requirement for researchers to nurture a highly empiricist position, primarily aimed at mapping the concrete, contingent development of actor–networks in minute detail without imposing pre-defined theoretical categories and conjectures on empirical observations. This follows from the ontological assumption that the development of associations is such a fluid and indeterminate process that *a priori* theorising is a rather pointless, if not counter-productive, exercise. In particular, the mobilisation of pre-defined, theoretical notions of how social structures work is seen as increasing the risk that researchers will reinforce the reification of such structures and fail to fully grasp how actor–networks evolve (Callon and Latour, 1981; Latour, 1999, 2005). According to Latour (2005, p. 41, emphasis in original), "it is crucial that enquirers do not in advance, and *in place* of the actors, define what sorts of building blocks the social world is made of". More generally, key advocates of ANT have quite emphatically insisted that it is not a theory in the conventional sense that it aims at developing generalisable explanations that are valid beyond the specific instances of space and time where particular actor–networks take shape (Callon, 1999; Latour, 1999, 2005). Instead, researchers are encouraged to adopt an open-ended epistemology that enables researchers to track the ongoing development of actor–networks. This is notably epitomised by Latour's (1987, 2005) famous exhortation that researchers should follow the actors wherever they go in constructing actor–networks. This essentially a-theoretical position has led to the assertion that ANT studies should primarily be concerned with developing rich descriptions, rather than theoretically informed, causal explanations or, as Latour (2005, p. 137) puts it, "[i]f a description remains in need of an explanation, it means that it is a bad description"[1]. It also implies that researchers should resist the temptation to delineate the boundaries of actor–networks to make the analytical task of mapping associations more tractable. The task of the researcher is, rather, to continue to follow the actors as the associations that connect them continuously evolve (Latour, 1996, 2005).

What are the implications of these ontological and epistemological premises, then, for the possibilities of imbuing ANT with more explicit, critical intent? To answer this question, we first need to understand how ANT's ontology affects the view of the power and politics that are implicated in emancipatory projects. According to some of its key advocates, ANT is infused with innate concerns with the mechanics of power (Latour, 1986; Law, 1992). However, consistent with the ontological conception of the world as an inherently fluid and relational space, power is not seen as a static property that is embedded in social structures or that belongs to particular actors. Instead, power is portrayed as a relational phenomenon that is continuously negotiated within evolving actor–networks (Callon, 1986; Latour, 1986, 2005; Law, 1992). As such, power is the outcome of the context-specific formation of actor–networks rather than an underlying cause of various courses of action. Understanding the politics that is implicated in emancipatory projects is, therefore, to understand how power relations are continuously reconfigured and how such relations can be harnessed in the interest of various actors. However, similar to the conception of power, interests are not seen as given but as something that is also continuously negotiated as associations are formed and actor–networks evolve (Callon, 1986; Latour, 2005).

The view of power and interests as inherently fluid and relational phenomena arguably opens up a wide range of potential avenues towards emancipation which need to be subjected to detailed empirical analyses to advance ANT as a critical research programme

(Doolin and Lowe, 2002; Latour, 2004a, 2005). The conception of the possibilities of critique as intimately interlinked with the exploration of such potentialities has especially gained traction in the wake of the so-called "ANT and After" debate (Law and Hassard, 1999). Of particular significance in this regard is Mol's (1999) essay on "ontological politics", which has influenced a number of subsequent attempts to explicate how ANT can be imbued with more explicit, critical intent (e.g. Alcadipani and Hassard, 2010; Johansson and Metzger, 2016; Law and Singleton, 2013, 2014; Law and Urry, 2004; Marres, 2013). To Mol (1999), politics is intertwined with the existence of multiple worlds, or ontologies, that emanate from the construction of diverse perspectives on reality. This assertion rests on the highly relativist assumption that no single actor has the power to determine what constitutes "truth" and that this creates a nearly infinite number of contingent potentialities that have historically shaped the world and which continue to exert influence on how it is constructed. This implies that the world, as we know it, could always be different and that there are ample opportunities for critics to pursue alternative courses of action to those reinforcing current, oppressive states of affairs (Alcadipani and Hassard, 2010; Law and Singleton, 2013, 2014). This affirms the need for an open-ended epistemology and has led leading ANT advocates to emphasise the importance of not confining the conception of critique to the social, but also to invite nature back into the political arena to better account for the critical implications of, for instance, animal welfare (e.g. Law and Singleton, 2013, 2014) and ecological crises (e.g. Latour, 2004b, 2017). This move has been accompanied by a pronounced emphasis on the need for researchers to de-naturalise, rather than taking for granted, the interests that matter and the sources of power that are implicated in political processes (Latour, 2004a, 2005). According to Latour (2004a, p. 227, emphasis in original), researchers need "to *emancipate* the public from prematurely naturalized objectified facts" to facilitate the identification of new objects of critique. Reinstating concerns with pre-existing, social structures will arguably detract from such attempts to de-naturalise the world, since it is likely to reinforce the reification of such structures as immutable entities and to constrain the view of how critique can be advanced (Latour, 2005; Law and Singleton, 2013).

However, it is worth noting that these growing concerns with contingent potentialities as a basis for critique have emerged without challenging the empiricist epistemology of ANT. Rather than reverting to abstract theorising as a means of envisaging how the world could be different, actor–network theorists have continued to emphasise the need for close empirical engagement with the concrete, contingent possibilities of critique and emancipation that emerge in specific contexts. According to Latour (2004a, p. 231), "[t]he question was never to get *away* from facts but *closer* to them, not fighting empiricism but, on the contrary, renewing empiricism" (emphasis in original) to nurture a more critical, yet open-ended, research agenda. As noted above, this empiricist epistemology follows as a logical consequence of adopting a flat ontology that does not afford any privileged status to social structures as an object of analysis. It also compels researchers to adopt a relatively agnostic position as to whether different courses of action are likely to constrain or enable emancipation that is not presaged by any pre-specified, ideological commitments. The mode of critique associated with ANT is rarely of a prescriptive nature, explicitly outlining pre-determined courses of action, but rather encourages researchers to keep an open mind as to which actors occupy dominant and subjugated positions and how the possibilities of emancipation may be furthered (Fine, 2005; Lukka and Vinnari, 2017; Walsham, 1997). However, this arguably makes the notion of research being imbued with more inherent forms of critical, or emancipatory, intent problematic. As several critics have remarked, ANT's agnosticism can buttress accounts of events that entrench the positions of dominant actors and oppressive states of affairs (e.g. Amsterdamska, 1990; Star, 1991; Whittle and Spicer, 2008).

Whilst the question of whether ANT can be imbued with critical intent is ultimately an epistemological one, researchers mobilising the notion of ontological politics have tried to counter criticisms of its alleged lack of such intent by emphasising how researchers can be a

force for good as they contribute to the shaping of the world they study. For instance, Law and Urry (2004) argue that ontological politics is intimately bound up with how researchers help to create multiple ontologies and that this may contribute to the altering of oppressive states of affairs. Recognising this performative capacity of research can arguably facilitate the transformation of critiques into emancipatory actions (see Callon, 2010). However, consistent with their espousal of a highly empiricist epistemology, actor–network theorists insist that such critiques will need be of a situated nature. This implies a need for researchers to engage with the contingent potentialities that continuously evolve in specific contexts rather than relying on pre-determined theoretical templates to further the construction of alternative realities (Latour, 2004a, 2005; Law and Singleton, 2014; Mol, 1999).

2.2 The use of actor-network theory in critical accounting research
Accounting scholars debating the possibilities of imbuing ANT with an explicitly critical intent have followed the lines of thought described above relatively closely and, in doing so, they have tended to downplay the significance of social structures. For instance, Vosselman (2014) draws on the notion of ontological politics to argue that accounting can be used as a basis for advancing alternative models of governance to those dominating contemporary organisations and, thereby, reshaping the associations that make up actor–networks with oppressive effects. In doing so, he emphasises the need for an open-ended research approach, that pays close empirical attention to the concrete, contingent potentialities that emerge in specific, local contexts, and only makes fleeting references to the "virtual and 'unlocalizable'" (Vosselman, 2014, p. 199) entities that represent abstract and more widely diffused structures. Similarly, both Vinnari and Dillard (2016) and Baxter and Chua (2017) see ANT as a useful antidote to the notion that political arenas are readily configured by pre-existing, social structures, governing democratic decision making, although they recognise that the formation of actor–networks can buttress the institutionalisation of structures that further specific interests and reinforce oppressive effects. However, following the tenets of ANT, they do not see such structures as immutable entities, but as inherently fluid constructions that are open to contestation. Similar to Latour (2005) and Law and Singleton (2013), they also caution researchers not to reify social structures in order to preserve an acute sense of how episodes of contention may be turned into emancipatory actions. Baxter and Chua (2017, p. 445), in particular, urge researchers to de-naturalise any received notions of social structures, arguing that such notions are "not one[s] that ANT engages with, except to deconstruct". Failing to do so, they suggest, implies a risk of taking oppressive states of affairs for granted and, thereby, constraining the possibilities of critique and emancipation. However, beyond this rather general assertion, they offer little guidance as to how structural constraints on emancipation may be overcome.

A similar tendency to de-emphasise social structures for fear of unduly constraining the possibilities of critique and emancipation is discernible in empirical accounting research that seeks to imbue ANT with critical intent. Malsch (2013), for instance, distanced himself from any conceptions of political decision making as confined to the realm of the social in discussing how the discourse surrounding the notion of corporate social responsibility can be democratised. Drawing on Latour (2004b), he sought to demonstrate how such conceptions of political processes have reinforced the economisation of contemporary notions of corporate social responsibility and how alternative conceptions, that affirm the role of nature as a legitimate participant in such processes, might overcome this tendency. Similarly, in her study of tax compliance, Boll (2014) explicitly positioned ANT against more conventional, critical tax studies arguing that the latter have been too concerned with how the social structures underpinning modern states pre-dispose actors towards either tax avoidance or compliance without paying sufficient attention to the changeable, context-specific practices that are implicated in such behaviours. Finally, Vinnari and Skærbæk (2014, p. 497) express a

preference for ANT over more structuralist approaches, such as traditional Marxist thought, as it allows for a more open-ended mode of critique that recognises that the "roles of the oppressor and the oppressed […] are not predetermined but may change during dynamic processes".

The tendency to eschew deeper discussions of the role of social structures for fear of constraining the possibilities of critique and emancipation is not surprising, given the long-standing efforts of accounting scholars using ANT to distance themselves from strands of sociological thought that see such structures as a potentially powerful, stabilising force (see Justesen and Mouritsen, 2011). Yet, they are unable to completely ignore the stabilising influence of social structures. For instance, in discussing the enduring influence of social structures on the world, Baxter and Chua (2017, p. 445) admit that "in some ways, it is difficult to argue with this, given our lived experiences" and they then go on to suggest that "future research could focus more on understanding not only the fragility and fluidity of entities but also on how and why some networks and chains remain relatively stable". Similarly, Robson and Bottausci (2018, p. 72) call for more research into the "*infrastructure* of codes of standardisation, comparability, calculation and/or text" (emphasis in original) that imbues accounting practices with a certain degree of stability. This may be read as a call for bringing greater concerns with social structures back into ANT. However, the emphasis of both Baxter and Chua (2017) and Robson and Bottausci (2018) is squarely on the need for close empirical explorations of the concrete construction of actor–networks in specific contexts rather than the more abstract and perhaps not immediately observable structures that make accounting practices more or less stable within and across such contexts. As such, they remain firmly committed to ANT and pay little, if any, attention to alternative approaches that may be better suited for explaining how relatively stable accounting practices emerge and are perpetuated over time.

These emerging efforts by accounting scholars, with a strong commitment to ANT, to grapple with the stabilising influence of social structures signal a certain ambivalence regarding the ontological status of such structures. On the one hand, the researchers are unable to ignore the existence of social structures but, on the other, they are still reluctant to embrace more conventional, sociological notions of such structures as deeply entrenched entities that can imbue the world with considerable stability. This tendency to eschew deeper analyses of social structures has far-reaching implications for ANT as a critical research programme. As several critics have argued, ANT's relative neglect of social structures, coupled with its empiricist epistemology, has had the unfortunate consequence of confining the debate about the possibilities of emancipation to what is empirically observable (e.g. Fine, 2005; Roberts, 2012). Its heavy emphasis on the concrete, contingent potentialities that emerge in specific contexts has arguably detracted from a deeper understanding of the more durable, but perhaps not immediately observable, structural properties that not only constrain but, under certain circumstances, enable and sustain emancipatory actions. As demonstrated above, the efforts of accounting scholars, who seek to imbue ANT with critical intent, to avoid the pre-occupation with pre-existing, social structures have largely been motivated by concerns with unduly constraining the possibilities of critique and emancipation. However, in doing so, they have shied away from examining the question of whether such structures are always of a constraining nature or whether closer attention to their potentially enabling properties can help in furthering emancipatory projects. The critical realist perspective advanced below amplifies this critique of ANT but also offers a way out of this impasse.

3. A critical realist critique and alternative

In what follows, I draw on CR to deepen the ontological and epistemological critique of ANT as a basis for critical accounting research. In doing so, I also outline how CR offers a distinct alternative to ANT insofar as the examination of social structures is concerned and how a deeper understanding of how such structures work can be turned into emancipatory critiques.

3.1 Ontological critique

In contrast to ANT, CR rests on a stratified depth ontology that makes a clear distinction between different domains of reality. Rather than keeping the world flat, critical realists subscribe to a view of the world as hierarchically ordered into intransitive and transitive objects of knowledge. Whilst intransitive objects of knowledge lie beyond the influence of human beings, transitive objects of knowledge are susceptible to such influence and, as a result, more comprehensible to human beings (Bhaskar, 1975, 1979). This stratified notion of reality applies to natural as well as social realities and is helpful for understanding how social structures are related to human agency. Extending his general ontological argument to the social sciences, Bhaskar (1979, 1986) advanced the so-called transformational model of social activity (TMSA)[2]. The TMSA starts from the premise that social structures always precede and condition human agency. Social structures have the potential, or causal powers, to imbue human agency with a certain degree of consistency and regularity. Following Bhaskar (1979, 1986), the powers of pre-existing social structures both constrain and enable agency and shape it in such a way that structures are either reproduced or transformed over time. However, the workings of such powers are rarely, if ever, within the complete grasp of individual human beings. Whilst constituting a product of human agency, exercised at some point in the past, social structures often assume an abstract and highly objectified nature as a result of being reified over time. This objectification of social structures imbues them with certain intransitive features. At any given time, there will always be some elements of social structures that go beyond the immediate influence of individual human beings and of which they have less than perfect knowledge. Hence, it is necessary to distinguish between the intransitive and transitive features of social structures and establish a clear hierarchy between the domains of social reality that lie beyond and within direct human influence and knowledge[3].

Whilst the conception of social structures as objectified entities, that precede and condition human agency, represents the kind of ontological position to which actor–network theorists have consistently objected (see Callon and Latour, 1981; Latour, 1996, 2005; Law, 1992), it is important to note at least two commonalities between ANT and CR before launching into a critique of the former perspective.

First, both approaches are based on a multiple determination view of reality "in which any given event is the outcome of a contingent interaction of multiple forces" (Elder-Vass, 2015a, p. 111). Far from subscribing to a deterministic view of the world, critical realists recognise that the actual occurrence of specific events, such as those associated with the exercise of human agency, is often the result of a complex interplay between several causal powers that can both reinforce and counteract each other. Furthermore, even though causal powers have certain inbuilt properties, which imbue them with a degree of stability, the activation of such powers is always specific to the contexts where this occurs (Bhaskar, 1975; Elder-Vass, 2010). This sensitises CR to context-specific contingencies and underlines the need to distinguish between the potential activation of causal powers and the events that occur from their actual activation in particular contexts. However, in contrast to ANT, it combines this sense of contingency with greater recognition of how events may repeat themselves in space and time and give rise to more enduring and generally occurring tendencies (Elder-Vass, 2008, 2015a)[4].

Second, ANT and CR share a strong sense of anti-reductionism. The anti-reductionism of CR is rooted in the emergentist view of the world that underpins its natural as well as social ontologies (Archer, 1995; Bhaskar, 1975; Elder-Vass, 2010; Smith, 2010). This view rests on the assumption that specific phenomena, such as the social entities that evolve through processes of structural reproduction or transformation, have unique, emergent properties that are not shared by the individual causal powers that generate them. Rather, since both natural and social phenomena generally emerge through the interplay between multiple

causal powers, they reflect the combined workings of the powers of underlying entities. This means that to understand how higher-level entities emerge we need to understand how their lower-level, constitutive elements interact and that we cannot reduce the analysis to the specific properties of the latter. This line of thinking bears some resemblance to ANT's focus on the agency exercised by entire actor–networks rather than the individual actors that constitute such networks (Latour, 1996, 2005). However, to the best of my knowledge, actor–network theorists have not sought to relate their writings to emergentist lines of thought and would probably be reluctant to do so as they entail a hierarchical ordering of reality into higher- and lower-level entities that goes against their flat ontology.

The similarities and differences between ANT and CR outlined above open up for an ontological critique of the former that reinforces the concerns about its relative neglect of pre-existing, social structures. To critical realists, such as Mutch (2002) and Elder-Vass (2008, 2015a, 2017), a central weakness of ANT is that, by constantly foregrounding the concrete, context-specific events that are implicated in maintaining or transforming actor–networks, it lacks a robust ontological foundation for theorising how the emergent properties of social structures imbue the world with more enduring and ubiquitous states of stability. This critique chimes with that levied at accounting research inspired by ANT for being ambivalent about the stabilising influence of social structures and has at least two, major implications for the possibilities of advancing it as a critical research programme.

The first implication is the risk of producing overly optimistic projections as to how context-specific actor–networks can further the possibilities of emancipation if notions of structural stability are bracketed. This optimism is succinctly expressed by Mol (1999, p. 80) when she argues that "there are 'options' *everywhere*" (emphasis in original) that create opportunities for emancipation. However, an excessive emphasis on the context-specific and somewhat ephemeral contingencies that are implicated in emancipatory projects can easily occlude the causal powers of more ubiquitous and deeply entrenched structures, such as social class stratifications, that might counteract powers with the capacity to engender emancipation. The likely response to such criticisms from actor–network theorists would be that, rather than being pre-occupied with the general workings of causal powers, researchers should de-naturalise any received conceptions of such powers in order to further open-ended explorations of how oppressive power relations can be altered (cf. Baxter and Chua, 2017; Latour, 2005; Law and Singleton, 2013). However, if all researchers are inclined to do is to engage in context-bound attempts at de-naturalising social structures, this is likely to detract from a deeper understanding of how the complex, but perhaps not immediately observable, interplay between the causal powers of such structures constrains and enables emancipation. This risk is exacerbated by the tendency of actor–network theorists to view enduring forms of structural stability as a thing of the past that has little bearing on the modern world (Elder-Vass, 2008). To some extent, this view seems to rest on the argument that received notions of power as firmly vested in the social structures that buttress particular interests are of little relevance in a world where power relations are inherently more contingent and fluid. This line of argument is *inter alia* evident in Latour's (2004a) discussion of why traditional modes of critique are no longer valid in a world where stable social structures, underpinned by entrenched political ideologies, have arguably been superseded by more changeable realities (see also Baxter and Chua, 2017).

Critical realists question this view of power relations as relatively detached from social structures and, therefore, in a more or less constant state of flux (Dy *et al.*, 2018; Elder-Vass, 2008; O'Mahoney, 2016; O'Mahoney *et al.*, 2018). Instead, as the notion of causal powers suggests, they regard power as a phenomenon that is firmly embedded in the propensity of social structures to cause particular events to occur with a certain degree of regularity, whilst recognising that the power relations that actually emerge between different actors depend on the context-specific activation of such powers (Archer, 1995; Bhaskar, 1979, 1986; Elder-Vass, 2010;

Porpora, 2015). As such, they recognise that at least some pre-existing social structures have the power to imbue the world with a certain degree of stability that may constrain the possibilities of emancipation, although there will always be context-specific variations in this regard that enable resistance to oppressive states of affairs. Accounting scholars mobilising CR illustrate how the complex interplay between the causal powers of extant and emerging structures both constrains and enables resistance. Ashraf and Uddin (2015, 2016) show how the implementation of new accounting practices, inspired by neo-liberal reform initiatives in an emerging economy context, was both buttressed and counteracted by structural arrangements, such as the formal hierarchical positions occupied by different organisational actors. Even though this ultimately entrenched the positions of dominant actors, this tendency was not totalising since weaker groups could still exploit the contradictions between extant and emerging structures to resist oppressive accounting practices. Similarly, in his study of social housing reforms in the UK, Smyth (2012, 2017) demonstrates how the introduction of novel, corporate-like governance structures gained traction, but did not eliminate extant, democratic governance structures that enabled tenants to resist the privatisation of social housing. These observations lead to a more cautious view of the possibilities of emancipation than the one put forward by actor–network theorists, who eschew discussions of structural constraints for fear of restricting these possibilities (e.g. Baxter and Chua, 2017; Latour, 2004a, 2005; Law and Singleton, 2013). However, they also show how some structures can enable emancipation and underscore the need to systematically examine how the interplay between causal powers with constraining and enabling properties creates regularities in this regard.

The second and, I would argue, more important implication of ANT's under-developed appreciation of how structural stability occurs is that it reduces its ability to explain how enduring paths of emancipatory action can be sustained after the point where such actions have been initiated. Insofar as actor–network theorists have been concerned with structural stability, they have tended to argue that it is best understood by continuously tracing the human and non-human agency that is implicated in upholding such stability without relaxing the assumption that it ultimately constitutes an inherently fragile and temporary state (Elder-Vass, 2008). This contrasts sharply with the emergentist view of social structures in CR. This view conceives of structural transformation as a process that evolves from the individual level of analysis to higher levels and that gradually creates new structures that, over time, come to exert a strongly stabilising, albeit not totalising, influence on the world (Elder-Vass, 2010; Fleetwood, 2008; Smith, 2010). Starting at the individual level of analysis, such structures originate in socio-cognitive mechanisms with the causal powers to imbue human beings with a capacity for habitual and more reflexive forms of agency. Where the powers generating tendencies towards habitual agency dominate, human agency is likely to form relatively stable patterns, whilst the powers that generate reflexivity enable individuals to break with such patterns and stake out new courses of action[5]. Insofar as such reflexivity challenges habitual ways of acting that reinforce oppressive states of affairs, emancipatory courses of action may follow. However, consistent with CR's emergentist view of the world, individual agency is not seen as reducible to either habitual or reflexive agency, but as emerging through a constant interplay between causal powers that reinforce the relative propensity for one or the other in specific situations. Hence, it is plausible to envisage situations where individuals first identify emancipatory courses of action through reflexive deliberations and then habituate such courses of action whilst continuing to engage in intermittent episodes of reflexivity to adjust them to emerging contingencies (Fleetwood, 2008). This may imbue emancipatory courses of action, originating at the individual level, with a certain degree of longevity without rendering them unresponsive to emerging threats to emancipation.

Moving beyond the individual level of analysis, emancipatory courses of action, entailing a greater element of collective agency, may emerge and be stabilised as groups of

individuals come together and settle on novel, objectified structures that buttress such courses of action. Following an emergentist line of thought, this may be conceived of as a process whereby the causal powers that are activated by individuals gradually start to interact and structure human relations into groups with unique, shared norms with the power to generate collective agency (Elder-Vass, 2010, 2015b). Insofar as such groups share a strong commitment to emancipation, this is likely to stabilise emancipatory courses of action and enable them to resist unwanted changes with potentially oppressive effects. For instance, in their study of corporate governance reforms in Bangladesh, Ahmed and Uddin (2018) found that widely shared norms, promoting communal family values and trust, constituted a powerful, stabilising force that enabled the directors of family business groups to resist neo-liberal reform initiatives aimed at shareholder value creation. However, since individuals are often members of several social groups, whose commitment to emancipation may differ, tendencies towards emancipation are likely to be shaped by multiple causal powers that can both reinforce and counteract each other (Elder-Vass, 2010, 2015b). For instance, it is not clear from Ahmed and Uddin's (2018) analysis whether the family directors resisting corporate governance reforms identified with the norms of weaker groups, such as workers, and whether the causal powers of these norms ever influenced the tendencies towards resistance. The main concerns of family directors rather seemed to be to preserve their position *vis-à-vis* general shareholders and furthering trust with managers as a result of their embeddedness in the local, capitalist class as well as traditional family values. This underlines the need for a thorough understanding of how the causal powers of social structures, that may buttress and subjugate the interests of diverse actors, work in order to explain how emancipatory courses of action emerge and are sustained.

Taken together, the above critique of ANT draws attention to the lack of deeper understanding of how social structures condition the possibilities of emancipation that follows from its tendency to neglect enduring and ubiquitous forms of structural stability as an ontological possibility. CR addresses these concerns and cautions against overly optimistic views of the possibilities of emancipation, whilst offering a better ontological basis for explaining how the emancipatory courses of action that do emerge can be stabilised over time. Ignoring how social structures constrain and enable such courses of action implies a risk of naively valorising agency as an unfettered engine of emancipation. By contrast, CR emphasises how the emergent properties of such structures constrain and enable emancipation at the individual as well as collective levels of analysis. In what follows, I outline the epistemological implications of adopting a critical realist ontology and how they differ from those of ANT and affect the possibilities of advancing emancipatory critiques.

3.2 Epistemological critique
Insofar as epistemology is concerned, the key difference between ANT and CR is that the latter perspective rejects highly empiricist positions such as that associated with the former (Bhaskar, 1975; Elder-Vass, 2010; Lawson, 1997). This follows from CR's stratified ontology and the concomitant distinction between intransitive and transitive objects of knowledge. This distinction leads to the recognition that the knowledge produced by scientists will always be imperfect or under-determined by reality. What is empirically observable only reflects a sub-set of the workings of the causal powers that are potentially responsible for specific events and tendencies and we cannot equate empirical knowledge claims with exhaustive accounts of how such powers work. However, rather than confining scientific research to what is empirically observable in specific contexts, critical realists insist on the need to go beyond the actual occurrence of events and tendencies in explaining how causal powers might work (Bhaskar, 1975; Elder-Vass, 2010; Lawson, 1997). In contrast to ANT, this leads to a recognition of prior theoretical knowledge, that is not specific to the empirical context under examination, as an indispensable resource for making sense of the world.

Since critical realists recognise that the causal powers that are responsible for specific events and tendencies are not necessarily unique to the contexts where the latter occur, they accept that prior research on similar events and tendencies can form a valuable source of knowledge. Rather than bracketing such knowledge in an attempt to de-naturalise received conceptions of how social structures work, they encourage researchers to systematically draw on a broad range of substantive theories in advancing causal explanations (Bhaskar, 1975; Elder-Vass, 2015c; Lawson, 1997)[6]. This follows from Bhaskar's (1975) view of CR as a universally applicable, philosophical under-labourer that is, in principle, open to any substantive theory that can explain specific events and tendencies[7]. Similar to ANT, critical realists thus affirm the need for a relatively open-ended epistemology, but without rejecting the role that prior theory can play within such an epistemology.

The status of CR as a relatively open-ended research approach has prompted concerns that it can be appropriated for a wide range of purposes that do not necessarily lead to emancipatory outcomes (Brown *et al.*, 2001; Collier, 1994; Gunn, 1989). Whilst Bhaskar (1986) argues that CR is imbued with an innate emancipatory impulse, critical realists have eschewed ideological orthodoxies such as those underpinning research rooted in especially Marxist thought (Joseph, 1998, 2002; Lovering, 1990). This, the critics of CR argue, may take some of the critical edge off critical realist inquiries. This criticism is not dissimilar to that levied against ANT for being overly agnostic about the possibilities of critique and emancipation. However, in contrast to the highly empiricist and a-theoretical approach to critique associated with ANT, CR has a distinct advantage in that the extent to which it is imbued with critical intent can be explicitly evaluated through the choice of substantive theories to explain social phenomena. For instance, accounting researchers aspiring to give CR a more explicit, critical edge have often complemented it with other perspectives, such as critical discourse analysis (Smyth, 2012, 2017), Gramscian critical theory (Ashraf and Uddin, 2015) and research on the regressive effects of social interventions (Ashraf and Uddin, 2016). Others have used CR to make established bodies of accounting research, such as that informed by institutional theory, critical (Modell, 2015b). In contrast to ANT, where the critical implications of research generally have to be inferred from relatively descriptive, empirical analyses, such clarifications of theoretical priors make the epistemological commitments of researchers more explicit. The need to clarify theoretical priors also places the onus on researchers to engage in a high degree of reflexivity regarding their choice of theories in order to maintain a critical awareness of how they portray the world (Collier, 1994; Smith, 2010).

Another advantage of CR over ANT is that the former perspective provides a stronger epistemological foundation for investigating the potentialities that underpin the possibilities of critique and emancipation. As discussed earlier, actor–network theorists have placed increasing emphasis on contingent potentialities arguing that the world, as we know it, could always be different, without abandoning their empiricist epistemology. In doing so, they seem to subscribe to the rather optimistic assumption that if only researchers spend a sufficient amount of time in the field, tracing the ever-changing associations that make up actor–networks, the potentialities that enable human beings to emancipate themselves from oppressive states of affairs will somehow reveal themselves (see e.g. Doolin and Lowe, 2002; Latour, 2004a, 2005). As Doolin and Lowe (2002, p. 74) boldly proclaim, "[t]o reveal is to critique". However, unless actor–network theorists relax their empiricist epistemology, it is very difficult to see how the potentialities they have in mind could comprise anything that is not empirically observable. This begs the question of how researchers might work towards realising opportunities for emancipation that depend on causal powers that are less easily observable or that have not yet been activated in the specific empirical contexts under examination. Through its rejection of empiricism, CR provides an epistemological licence for researchers to include such powers in their analyses and, therefore, opens up opportunities for critique that are not available to actor–network theorists. The key to this end lies in

advancing what Bhaskar (1986) calls explanatory critiques that explicate how the causal powers of social structures may be harnessed in the pursuit of emancipation (see also Collier, 1994; Lacey, 2002). Such critiques entail systematic attempts to make theoretical sense of how causal powers might and actually do affect the possibilities of emancipation, whilst recognising that the knowledge claims that emerge from such attempts are always under-determined by social realities.

An example of how explanatory critiques can be mobilised in critical realist accounting research can be found in Modell (2017a, b). Adopting an emergentist view of the social structures that surround accounting practices, he advanced the discussion of how researchers might use such critiques to facilitate emancipation. In doing so, he introduced a distinction between endogenous structures, signifying the socio-cognitive mechanisms that imbue individuals' courses of action with a propensity for habitual and reflexive agency, and exogenous structures that represent the higher-level structures that condition collective agency. He then went on to outline how the causal powers of the two types of structures can be harnessed by researchers, both as a way of explaining how social structures may enable emancipation and for getting research subjects to act on such potentialities. Working on the assumption that individuals' courses of action are an emergent outcome of the interplay between habitual and reflexive agency, explanatory critiques can start from the individual level of analysis by confronting individuals with theoretical explanations of how endogenous structures may facilitate emancipation. Such explanations can refer to causal powers that have not yet been activated in the context under examination, but which may enable individuals to reflect on habitual ways of acting that reinforce their subjugation to oppressive accounting practices. As individuals are enlightened of such possibilities, they may start to act on them and activate causal powers with emancipatory potential. Researchers can also extend their search for theoretically informed explanations to exogeneous structures and ponder how their previously inactive causal powers may buttress collective agency aimed at emancipation. As the explanations are fed back to research subjects, researchers may engage in more collective deliberations that enable agents to harness such powers and mount more coordinated challenges to oppressive accounting practices. However, following the view of the constraining and enabling powers of social structures as being implicated in a constant interplay across multiple levels of analysis, researchers need to pay close attention to how this interplay unfolds and how emergent barriers to emancipation can be overcome.

Following a contingent view of the possibilities of critique and emancipation, Modell (2017a, b) also argues that the constraining and enabling powers of endogenous and exogenous structures are likely to vary across different contexts. In contrast to the heavy emphasis on unique, context-specific contingencies in ANT, however, he recognises that there may be regularities in such variations. To make theoretical sense of such regularities, Modell (2017a, b) advanced a typology delineating how the interplay between the causal powers of endogenous and exogenous structures may condition the possibilities of emancipation across various contexts and how explanatory critiques may need to be adjusted to such variations. By advancing theoretically informed explanations derived from prior research, explanatory critiques also provide opportunities for learning across such contexts. Such learning processes can take the form of systematic mapping of the structural boundary conditions under which specific opportunities for emancipation are likely to be more or less salient. Adopting an analytical approach similar to that of Modell (2017a, b), Baker and Modell (2019) illustrate how the identification of such boundary conditions can help in explaining why certain, managerialist notions of corporate social responsibility are buttressed whilst other, competing conceptions of this phenomenon are suppressed across different contexts. As such, their analysis opens up opportunities for asking critical, theoretically informed questions about how the causal powers that underpin oppressive accounting practices might be reinforced or

counteracted in future research. The systematic mapping of structural boundary conditions across different contexts can also facilitate the process of drawing analytical boundaries around the phenomenon under investigation, which even commentators who are sympathetic to ANT (McLean and Hassard, 2004; Miller, 1996) have recognised as a significant problem (see also Elder-Vass, 2017; O'Mahoney *et al.*, 2017).

Moreover, the search for structural boundary conditions across empirical contexts can help researchers to identify the circumstances under which their interventions are likely to generate new courses of action that facilitate the process of emancipation. Critical realists accept that researchers can influence some aspects of the world they study. However, following their distinction between intransitive and transitive objects of knowledge, they insist that any tendencies for research to become performative are always conditioned by pre-existing realities that are at least partly beyond the direct influence and knowledge of researchers (Elder-Vass, 2008; Kaidesoja, 2013)[8]. Hence, it is important for researchers to understand how their interventions may be buttressed or negated by the causal powers of pre-existing, social structures, whilst acknowledging that their knowledge of how such powers work is always imperfect. Failing to do so enhances the risk of imbuing researchers with a sense of omniscience that can reinforce the overly optimistic view of how emancipatory courses of action may be furthered that features in ANT. Even though actor–network theorists recognise that research interventions often misfire, or have effects that go beyond the direct influence of researchers (Callon, 2010), they arguably fail to make a clear distinction between intransitive and transitive objects of knowledge (Elder-Vass, 2008, 2015a). The conflation of intransitive and transitive objects of knowledge is not least manifest in Latour's (1986, p. 273) performative (as opposed to ostensive) view of society as constructed, or "performed through everyone's efforts to define it", including those of the social scientists who study society. It is also evident in the view of researchers as intricately tied up with the ontological politics that shapes the world (Law and Urry, 2004; Mol, 1999). Subscribing to such views of researchers as inherently implicated in constructing the world they study implies a risk of conflating notions of ontology and epistemology and, thereby, committing what Bhaskar (1975) calls the epistemic fallacy of transposing statements about being into statements about our knowledge of being. To avoid this fallacy, researchers need to uphold a much stricter distinction between epistemology and ontology than actor–network theorists arguably do.

4. Conclusions

This paper has sought to contrast ANT and CR as two contemporary approaches to critical accounting research whilst advancing a critique of the former perspective. As such, the paper may be seen as a response to recent calls for extending the debate about what critical accounting research is and could be (Everett *et al.*, 2015; Gendron, 2018). A distinct feature, uniting ANT and CR, is that they are both relatively open-ended approaches that are not constrained by any prior, ideological commitments as a basis for the advancement of critique and emancipation. This makes both approaches useful points of departure for identifying novel objects of critique and exploring previously under-utilised ways of furthering emancipation. Whilst ANT relies heavily on empirical work to this end, putting its faith in the emancipatory potential of revelatory descriptions, CR offers a more theoretically informed approach centred on the notion of explanatory critique. Both approaches also emphasise the situated, contingent nature of critique as an endeavour that needs to be tailored to specific empirical contexts to be effective. Both ANT and CR are therefore well-positioned to answer emerging calls for critical accounting scholars to advance pragmatic and context-sensitive notions of critique and emancipation rather than pursuing grand, universal solutions as a basis for radicalising research (e.g. Brown *et al.*, 2015; Gallhofer and Haslam, 2019). Accounting scholars with a preference for explicitly normative, ideological modes of critique, such as those originating in traditional, Marxist thought, may object to such contingent conceptions of

critique and emancipation on the grounds that they do not beat the path towards radical social change on a grand scale. However, given the failure of such changes to materialise and the disillusionment that this has created among critical accounting scholars (e.g. Molyneaux and Jacobs, 2005; Tinker, 1999, 2005), it is timely to explore new ways of taking the critical accounting project forward.

Whilst both ANT and CR have the potential to reinvigorate the critical accounting project, I have made the case for the latter as an approach that promotes a much deeper appreciation of the role of social structures as a force that constrains as well as enables emancipation. My central critique of ANT has been that by downplaying the significance of pre-existing social structures it neglects the emergence of enduring and ubiquitous states of structural stability as an ontological possibility. Whilst actor–network theorists have eschewed deeper analyses of social structures for fear of reinforcing the reification of such structures as a pre-dominantly constraining force, that circumscribes the possibilities of critique and emancipation, CR advances a more nuanced, ontological understanding of how social structures can both constrain and enable emancipation. In comparison with ANT, CR can perhaps be read as offering a less optimistic view of these possibilities. However, by emphasising the emergent nature of social structures as being reproduced or transformed through a constant interplay between causal powers with constraining and enabling properties, I have argued that CR is better suited for explaining how the emancipatory courses of action that do emerge can be stabilised over time. In the longer term, this may help to establish more plausible expectations as to what critical accounting scholars can and cannot accomplish by way of advancing emancipatory projects. This may guard against the inflation of expectations that perhaps underlies the disillusionment with the critical accounting project and that might also emerge from what I see as a somewhat exaggerated sense of optimism in ANT.

In contrast to ANT, CR also provides an epistemological rationale for combining relatively open-ended and context-sensitive quests for emancipation with a mode of critique that draws on prior theoretical knowledge in the search for regularities in the possibilities of emancipation. This follows from the recognition of such knowledge as a basis for examining the potential, but not immediately observable, causal powers that may be harnessed in the pursuit of emancipatory projects across different contexts. Rather than de-naturalising any received, theoretical conceptions of the world for fear of reinforcing the reification of social structures, critical realists can thus be said to affirm the liberating potential of theorising. This stands in stark contrast to the essentially a-theoretical inclinations of ANT to constantly foreground the context-specific formation of actor–networks without offering deeper and more generally applicable explanations of how social structures work.

Notes

1. See Modell *et al.* (2017) for an extended discussion of how these a-theoretical inclinations distinguish ANT from many other strands of inter-disciplinary accounting research.

2. Bhaskar's (1979, 1986) TMSA was further developed by Archer (1995) into her morphogenetic model of social development which has been used in several accounting studies (e.g. Ahmed and Uddin, 2018; Ashraf and Uddin, 2013, 2015, 2016; Stergiou *et al.*, 2013). However, for the purpose of the present paper, it suffices to account for the TMSA, from which most critical realist conceptions of structural reproduction and transformation emanate (see Elder-Vass, 2010).

3. See Richards (2018) for an extended discussion of how Bhaskar's (1975, 1979) conception of intransitive and transitive objects of knowledge applies to social realities.

4. Critical realists use the notion of tendencies, or demi-regularities (Lawson, 1997), to distinguish the regularities that follow from the activation of causal powers from more deterministic, law-bound conceptions of causality (Bhaskar, 1975; Elder-Vass, 2010).

5. Whilst some critical realists, such as Archer (2007, 2012), have forcefully argued for the need to treat notions of reflexivity as ontologically distinct from the social structures that condition human agency, there is a growing recognition that the relative propensity for habitual and reflexive agency needs to be seen as conditioned by emergent, socio-cognitive powers that jointly structure individuals' courses of action (e.g. Caetano, 2015; Elder-Vass, 2010; Farrugia and Woodman, 2015; Fleetwood, 2008; Raffieian and Davis, 2016; Smith, 2010). The approach informing the present discussion follows the latter line of thought (see Modell, 2017a for further discussion).

6. See Modell (2015a) for a discussion of such theoretical pluralism in relation to critical realist accounting research.

7. See Verstegen (2018) for a recent discussion of this under-labouring role of CR.

8. See Baker and Modell (2019) for an extended discussion of how notions of performativity can be reconciled with a critical realist ontology.

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