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Löhlein, Lukas; Huber, Christian

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The end of audit. Spectacle and love in the audit society

Lukas Löhlein (Institute of Management Accounting and Control (IMC), WHU – Otto Beisheim School of Management, Vallendar, Germany)

Christian Huber (Department of Operations Management, Copenhagen Business School, Frederiksberg, Denmark)

Abstract

Purpose

Twenty-five years of research on the audit society have provided rich and engaging accounts of the ways in which rituals of verification have conditioned organizations and individuals to think and act. In contrast, this paper explores the possibility of conditions through which things and spaces are enacted to be *non-auditable*.

Design/methodology/approach

Employing the concept of proliferation and rarefaction (Callon & Law, 2005), the paper adopts a case-comparison design to explore two empirical sites. The first investigates a vast excess of audit structures against the case of the biggest corporate fraud in German accounting history, the *Wirecard* scandal. The second discusses the configuration of *Tinder*, the most popular provider of mobile dating, and the absence of visible verification mechanisms.

Findings

The paper argues that things can become non-auditable through two mechanisms. Based on the two empirical sites, non-auditability can happen through an overload of auditable resources or, through the withdrawal of required resources. The paper discusses the consequences of this finding and suggests avenues for future research on non-auditability.

Originality

While accounting scholars have extensively addressed the audit explosion and traced how audit practices have journeyed into ever more novel terrains, this paper discusses forms of escape from the value-subverting and reductive accounts incorporated in the audit society. It thereby points to conditions under which accounting ends.

Keywords – Audit society, Auditability, Non-auditable, Tinder, Wirecard

Leonard: A relationship is not something you can quantify.
Sheldon: Everything is quantifiable. This French fry? A seven. Spider-Man? A nine.
The number nine? Oddly enough, a four.
Leonard: How ridiculous is he?
Penny: A hundred.

(Dialogue from the TV series *The Big Bang Theory*)

Introduction

The audit society (Power, 1997) depicts the expansion of formal systems of performance evaluation and assessment in the private and public sectors and beyond. Importantly, scorecards, league tables, ratings, and indicators do not "represent" facts of performance, but possess agency in their own right. Many have, therefore, highlighted the adverse effects of the audit regime, especially how it encourages individuals to think of themselves as calculating, accountable, and self-managing subjects (e.g., Bevan & Hood, 2006; Merry, 2011). Nevertheless, the audit society remains resilient. Rituals of verification are more prevalent than ever in our everyday lives, having transcended the visible and palpable, to entering the realm of the elusive and intangible. Programs which transform daily activities into auditable subjects, have multiplied to encompass all sorts of new phenomena: From hospital waiting times (Kelman & Friedman, 2009), prison performance (Guter-Sandu & Mennicken, 2022) research impact (Power, 2015), and online buyers (Kornberger et al., 2017) to risk (Power, 2007) and even individuals' memories (Jacobsen & Beer, 2021). The "huge and unavoidable social experiment" (Power, 1997, preface) of the audit society is undoubtedly in full swing. However, in a world where seemingly, "auditing has no borders," (Francis, 2011), questions regarding the audit society's epistemic boundaries languish unfulfilled on the sidelines. In this paper, we thus, explore the seemlingly rare possiblity[1] of arrangements that move things and ideas beyond the reach of audit; conditions that make them *non-auditable.*

To explore conditions of non-auditiablity, we draw on the ideas of rarefaction and proliferation (Callon & Law, 2005) to discuss two empirical cases. The first case involves the nerve center of financial regulation, with its thick layers of standards, protocols, independent regulators, and external quality controls. We discuss the biggest fraud scandal in German history, the collapse of *Wirecard*, to illustrate how proliferation impedes accountability and thus, auditability by

[1] A review of accounting scholarship, exemplified by contributions within the journal *Accounting, Organizations and Society* reveals 1,029 "auditable" and four "unauditable" things (as of September 2021).

producing an *overwhelming* volume of auditable resources. Secondly, when introducing the online dating app *Tinder*, we depart from the world of finance and appear to land in the domain of passion, desire, and love, where we demonstrate how Tinder's specific approach to dating lends itself to a rarefaction that removes the resources needed for auditability. Our approach is not to reveal the causes or motives that might have, deliberately or unintentionally, arranged the conditions that withdraw the possibilities for audit, but aims at inspiring engagement with the potential boundaries of the audit society and the potential implications of non-auditability for accounting research.[2]

Making things auditable

The audit explosion has undoubtedly left an indelible mark on all aspects of accounting. Rituals of verification have succeeded in translating a whole spectrum of issues into control problems, all the while cheered on by a new industry of profitable "audit work" that has emerged in numerous professional fields (e.g., Suddaby et al., 2007). Formerly niche internal controls now form the basis of accountability and governance in public corporations (Arena et al., 2017). Quantification and performance schemes, once considered unsuitable, have become institutionalized routines in the non-profit sector (Chenhall et al., 2010, 2013). At the same time, a previously unthinkable tight mesh of external controls now forms part of a continuous cycle of monitoring and checking that entwines the accounting profession (Canning & O'Dwyer, 2013; Löhlein & Müßig, 2020; Malsch & Gendron, 2011). Furthermore, as anticipated by the audit society (Power, 1997), the repeated failures of the accountability regime to actually deliver on its promised efficiencies and transparencies has engendered a continuous layering of, "control of control." It seems hard to escape the, "audit explosion."

Fueling this audit explosion is the "logic of auditability." Power (1996, p. 307) argues that the auditability of things is accomplished by an "externalization and proceduralization of the evidence process." It is not, as Power (1996, p. 307) contends, "the verification in the pure and probably unrealizable sense of unmediated contact with the thing to be verified, but it makes claims to auditability possible." The audit explosion, therefore, presupposes a domain of auditable facts. As Power (1996) proposes, in one of his early writings that later would

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[2] In this, we follow others who have positioned their work as "not intended as the final word and […] shall be content if others find it useful, interesting and provocative" (Power, 1997, p. 143).

constitute the audit society, auditability is not simply a technical matter but depends on active strategies to *make* things auditable. Importantly, audit practices do not ordinarily coerce individuals, organizations, and ideas to transpire in a manner to conform to the audit logic, but rather these practices invite them to embrace and reproduce this logic; they, in other words, create the audit society "from below" (Power, 2021, p. 7).

This understanding paved the way for empirical research that has tracked the expansion of audit practices into new territories. The accounting community has excitedly observed how the "logic of auditability" transcended traditional accounting territories and has entered the diverse world of sports (Andon & Free, 2012), online platforms (Jeacle & Carter, 2011; Kornberger et al., 2017), social work (Amslem & Gendron, 2019), art (Plante et al., 2021), the body (Vormbusch, 2022) and, ultimately, the mind (Jacobsen & Beer, 2021). Together, this literature demonstrates that where accounting and auditing practices are implemented to account for performance or varying forms of accountability, they almost inevitably become institutionalized routines, prized for their own sake. In this way, the audit society thesis has led accounting researchers and others to explore the plethora of things made auditable, and it is no coincidence that the audit society is one of the very few examples in the field of accounting that has acquired a reach beyond the confines of our discipline. At the same time, such practices of theory verification, no matter how numerous and interdisciplinary, are not necessarily tantamount to scientific progress. On the contrary, it is the falsifiable aspects of theories, refutations, or anomalies often brushed aside or left as problems for future research that are capable of breaking the chains of established knowledge (Kuhn & Hacking, 2012). We seem to live in a world where accounting can always begin, but somehow, never ends. To productively disrupt the reproduction and continuation of an institutionalized line of scientific reasoning (Sandberg & Alvesson, 2011), this essay turns to the boundaries of the audit society and explores the conditions that might make things, at least temporarily, non-auditable.

Towards endings

Moments of resistance

Studies in accounting are generally consistent with the notion of colonization of accounting, whereby organizational members, who are often initially skeptical of the power of numbers, become slowly comfortable with the prevailing logic of auditability. It is, however, worth noting that Power (1994, p. 32) himself envisions the audit explosion as a "passing phase" and demands that research pay attention to "the seeds of a change." Elsewhere, he reminds us that what is deemed auditable may be fundamentally contested and actors may resist attempts to transform them into auditable objects (Power, 1996). Indeed, the accounting literature does not only provide evidence of how principles, techniques, and rationale of auditing have become central organizing principles in all aspects of society. It also occasionally presents moments of resistance.

For instance, Malsch and Tessier (2015), explore how rankings, which were introduced to quantify, measure, and audit academic work, do *not* always necessarily impede on the diversity, originality, and practical relevance of accounting research. Their work shows that rankings stimulate deeper forms of individual reflexivity and enable a "civilized conflict" between actors with different understandings of "quality" research. Wällstedt (2020) offers another interesting example of individuals who "stand up" against standardizing programs that render individuals calculable and controllable. Examining the work of care practitioners in the Swedish elderly care system, Wällstedt shows how disagreement between competing programs of standardizing and individuality can unearth spaces of freedom, allowing individuals to take the "indivisible wholeness" of human beings seriously. Another example is offered by Sharon's and Zandbergen's (2017) work on the so-called quantified self-movement. This group, commonly dubbed "data-obsessed," "data fetishists," or "data junkies," are enamored by the authority of numerical data and motivated by a desire to control and perfect the overwhelming complexity and uncertainty of life in order to achieve a perfectly optimized, calculable, and auditable, "quantified self," (e.g., Dormehl, 2014; Morozov, 2013). In contrast, Sharon and Zandbergen (2017) identify self-tracking as a practice of mindfulness, in which sensorial and emotional experiences of being in the world are not replaced by automated, quantified registers, but are instead given more space to heighten awareness of the everyday.

Although these studies have indicated individuals' (including accounting scholars) ability to free themselves from the auditability regime or confront it bottom-up through strategies of struggle, contestation, and transformation, they remain empirical singularities. Additionally, Power (2021, p. 12 emphasis added) reminds us that deliberate efforts to resist performance accounts paradoxically often "end up *extending* their power." In the following, we advance a more general understanding of non-auditable sites. If the success of the audit society hinges on its capacity to make things auditable, what are the conditions and strategies that undermine this ability? How do things escape from being made auditable? We discuss these conditions and strategies with two brief examples; one at the epicenter of the audit society and another on the margins.

In the following empirical discussion, we aim to provide some indicative answers to the question on the endings of auditing by taking inspiration from Callon & Law (2005). They (literally) discuss the idea that calculation resides not primarily within human actors but in particular arrangements. Rather than a universal characteristic of human action or an object, it requires material and social effort to enact things amenable to calculation. On this idea that calculabilities "don't grow on trees" (p. 720) but take work, they develop the proposition that incalculabilities too, do not just exist but are created in strategies that they call rarefaction and proliferation. We mobilize these notions for the practice of auditing[3] and discuss the example of Tinder and Wirecard. Importantly, we do not attempt to claim that "love" or "spectacle" are ontologically non-auditable, but that they might be, just as much as auditable objects, rendered non-auditable. The next section will outline the conditions in which this happens.

An overload of auditable resources: Accounting for spectacurlar collapse

The first example brings us to the heart of auditing to, "the world of finance," and to the biggest corporate fraud in German history: *Wirecard* – "Germany's Enron," (CNBC, 2020). Founded in 1999, *Wirecard*, which became the country's fastest-growing and most popular blue-chip company, mostly functioned as a bank and intermediary in online payment transactions as a third-party acquirer. When the payments processor filed for bankruptcy in June 2020, it owed creditors a total of 3.5 billion euros. What is of interest for our discussion is less the criminal energy and accounting creativity of the individuals involved, but rather the regulatory context in which the scandal unfolded.

By the early 1990s, Germany's financial model, based on undeveloped securities markets, poor financial disclosure, feeble supervisory boards, and missing quality control systems, had become "anachronistic" (Cioffi, 2002, p. 359). To keep pace with international developments,

[3] Such a view understands auditing as the *work* needed to establish specific arrangements and emphasizes that audit is not about the true test of the underlying entity, but about producing something amenable to managerial, regulatory, or political intervention. Auditability of any thing (a balance sheet, the nature or friendship) thus, presupposes a somewhat standardized representation, often a quantitative one, which needs to be carefully welded with the underlying object to become traceable (Power, 2021) and testable through standardized audit procedures.

what followed was an audit society "on speed." This frenzied revamp of Germany's traditional self-regulatory system of the accounting involved in the replacing of national accounting guidelines with the International Accounting Standards, faster than in most other jurisdictions. Regulators installed complex systems of financial guidelines, quality controls, and established new authorities to examine the financial reporting of listed companies. Consistent with the audit society thesis, external audit inspections became the norm (Lenz, 2012; Löhlein & Müßig, 2020). As a result, *Wirecard* collapsed amid a dense network of convoluted and overlapping monitoring enforcement arrangements within an epistemic community that had fully embraced and endorsed the logic of audit.

Soon after the company's fall, a parliamentary inquiry was launched by the Bundestag to examine what caused the country's biggest accounting scandal. How was *Wirecard* able to pull off a multiyear fraud when suspicions about the company's account practices had been doing the rounds for almost a decade? Experts in Germany's financial media agreed that *Wirecard* had defrauded the public by overstating its revenues in Asia. This is, however, where the consensus ended, giving rise to a spate of numerous differing accounts of the scandal and its causes: Germany's Federal Financial Supervisory Authority, better known as *BaFin*, claimed that it was simply not equipped to deal with a criminal case on such a scale and that it had acted, "within its legal possibilities," (Deutsche Welle, 2021). It blamed *Wirecard*'s auditor, EY. The latter, of course, could not espace *all* accountability, but it did try to shift the blame – for instance, to the firm's top management, whose actions would transcend the capacity of audits, arguing that "even the most robust … audit procedures may not uncover a collusive fraud" (Reuters, 2020). The Financial Reporting Enforcement Panel (FREP), Germany's bookkeeping watchdog, claimed that it had not been more proactive because it had first wanted to wait for KPMG's special report, as the audit firm would be "closer to the case" (Magazin, 2021). KPMG, in turn, stated that it "could not verify" the existence of some third-party profits, especially escrow accounts held in Asia as well as operations in India and Dubai. KPMG remained vague about how this statement should be interpreted, which triggered a controversy among audit experts and academic scholars over whether such kind of third-party profits should fall within the responsibility of annual audit partially or not at all. Finally, the state government of Bavaria, which monitors financial companies to prevent money laundering, said it was not responsible for keeping tabs on *Wirecard*. As a government spokesperson remarked, this was because *Wirecard* did not fit the, "definition of a financial company," (Reuters, 2020).

Without going into further detail, it becomes clear that through an excess of audit, the Wirecard collapse became seen as a spectacular "multiple organ failure" (Handelsblatt, 2020), where the proliferation of multiple, partially overlapping, contradictory accounts made it difficult to

account for the company's collapse. As the case shows, the auditability of things can *become* impeded because the space is too entangled with audit (Callon & Law, 2005). Any particular fraud account insisted on the salience of certain connections (for instance, to the misbehavior of the firm's top management) while insisting on the irrelevance of other possible links (for example, to EY's modality of auditing). Further, these accounts did not only involve questions about legal accountabilities but also involved struggles about the ontological nature of "fraud", boundaries of corporations, and understanding of a "financial company". While technical matters might have been resolved, it was these discordant ontological realities (Mol, 2003) that prevented a long-term agreement. In this way, the proliferation of audit structures not only failed to prevent the scandal but also failed to enable accountability after scandal. Too many layers of auditing spoiled the broth of accountability, eventually enacting "fraud" and "collapse" to be non-auditable. Even if the parliamentary inquiry eventually would reach a conclusion, multiple versions of accounts continue to persist, and debates "rumble on" (Callon & Law, 2005, p. 728), at least until new regulations about fraud, accountability, and auditing are set in place that establish strict discursive framings to pull back "spectacular fraud" into the realm of auditing.

The absence of auditable resources: In search for love at Tinder

Today, mobile dating is a mass phenomenon, and *Tinder* is in the driver's seat. The company is the most popular provider of so-called easy access dating, location-based dating, or micro dating, which mainly involves picture-based profiles and high-speed operation, enabling quick decisions to be made on the basis of scant information (Degen & Kleeberg-Niepage, 2020). The market-leading app generates 26 million matches per day (Sales, 2015) among its 60 million users, who treat their phones as an all-day, every day, handheld singles club, where they hope to find a romantic and life partners (or both) as easily as they would a cheap train ticket.

Creating a profile is relatively straightforward, requiring individuals to only disclose their location, gender, age, and sexual orientation and upload at least one picture. Once the profile is online, pictures of potential partners, together with other (optional) information about hobbies, preferences, or educational background, appear on the screen. *Tinder*'s innovation was the swipe – the flick of a finger on a picture. By swiping right (like) or left (dislike), the user decides whether they would like to get in contact with the other user. It is not possible for users to see who liked their profiles without deciding whether to give a like. If both users like each other, the app "applauds" with a celebrating animation of the two profile pictures matching. Only then does the app allow the two users to contact one another via a chat function. If the app remains silent, either the other user did not see and judge the profile in question or they disliked it.

What makes *Tinder* interesting for our attempts to understand how auditing (at least, temporally) ends, is that appealing rituals of verification so common for online platforms are intentionally taken away. Rather than advertising elaborate matching technologies, psychological evaluation of profiles or scientific questionaniares that would invite users to categorize themselves and their future partner along clear-cut dimensions, *Tinder*'s sparse design provides users with an arrangement in which they have comparatively little information to test or verify their matching. This comes as a surprise to a society that is "engaged in constant checking and verification, [where] "a particular style of formalized accountability is the ruling principle" (Power, 1997, p. 3), and that continuously strews stars and likes for "good" drivers (Uber), "clean" tenants (Airbnb), "trustworthy sellers" (eBay) or "reliable" craftsmen (TaskRabbit). This is all the more remarkable given that it would not require much creativity to conjure up a variety of relevant auditable dimensions sometimes offered on other dating platforms, ranging from "response rate," "punctuality," and "conversation skills," to "sincerity," and "sexual prowess."

By removing the resources or relations needed for calculability, *Tinder* plays at the hopes and possibilities of finding love in all its mutually experienced glory. It alludes to the pureness and *imaginable* non-auditability of love as something that is beyond means and ends, something "before trust" and thus, imum to the attraction of verification rituals. The absence of stars or ratings is a tacit nod to a fundamental principle of romantic love, which holds that the randomness and the attraction between two people defy any calculation and do not abide too much or too blatant rationalization (Peetz, 2021). Passionate, singular love (or the longing for it) thus implies the abnegation of formal accountability structures.[4] It is necessarily other to accountability and auditability, as it is *already* the ultimate truth, where there is nothing further behind it. Verifying a date's punctuality, conversation skills, or sexual prowess would render

[4] Similarly, Bourdieu (1990, p. 80) notes that societies, in which the "essential things are left to a feel for the game and to improvisation, have a tremendous charm about them."

our imagined lover a less *uniquely* compelling person and more as one with some comparable, traceable amount of general pleasure. The grammar of value and accounting would enter with brutal visibility on the stage. Pretrust would dissolve into trust. And love would turn to calculation and rituals of verification

Together, the presented cases illustrate two necessary but often ignored boundary conditions of the audit society. The cases remind us about the resources and relations needed for making things auditable. Non-auditable things and spaces work in one way or another to refuse the provisional capacity to, "enumerate, list, display, relate, transform, rank, and sum" (Callon & Law, 2005, p. 731) and, as we have argued, to audit. The *Wirecard* example illustrated how the proliferation of regulatory audit structures pushed the scandal beyond the auditable. Here, an overabundance of resources that interact with and subvert one another, hinders the potential for auditability. The *Tinder* example, in contrast, showed how rarefaction, the withdrawal or absence of necessary resources, undermines the possibility of auditability. At this point, we could only speculate about the motivations or factors underlying non-auditabilitiy. The *Tinder* case, for instance, might illustrate that refuting audit *may* be a business opportunity in itself. To which extent this might even be a "qualculative Machiavellian ploy" (Callon & Law, 2005, p. 731), a strategy to create the illusion of non-auditability, remains to be investigated by others.[5]

Towards new beginnings?

Accounting scholarship has extensively illustrated the audit society's value-subverting, reductive accounts of performance. We know, however, from the philosophy of science that research programs exclusively concerned with *exploiting* their conceptual "hard core" (Lakatos, 1976) degenerate, while vital ones carefully manage to develop and extend its central set of assumptions. Over the past two and a half decades, accounting scholars have provided a rich account of the audit society's hard core, contributing to a consensus on how audit extends its reach. We position the discussion of our two cases as an invitation to transit from a defensive modality of research to a more progressive one (Clegg et al., 2020).

[5] The fact that the *Tinder* App, seemlingly simple *lists* all matches (and potentiall encounters) might also be used to explain how the App might also result in an entanglement with calculative practices that contribute to a "hooking up" culture (Friedland et al., 2014), characterized by casual sexual encounters that become listed, counted and ultimantely, compared, without any emotional or social relationship attached to them.

The case of the proliferation of auditabilities might help us to better understand the reasons underlying the growing antipathy to statistics and numbers, and the recent dissemination of,“disillusionment and tiredness,” (Guter-Sandu & Mennicken, 2022, p. 4) with accountability arrangements. This only seems contradictory at first glance. Accounting scholars have demonstrated how the imperative of accountability escalates in the audit society. And we know that the response to accounting failure is often to demand *more*; more regulation, more controls, and more verification rituals, particularly in a time where big data, algorithms, and artificial intelligence are hailed as enablers of a more manageable reality. Ostensibly, auditability might become easier, faster, and, eventually, even less scrutinized. However, Callon and Law (2005, p. 732) remind us that spaces of calculation and non-calculation need each other, “when one grows then so too does the other.” It, therefore, does not come as a surprise that, as the antitheses of the audit society, discourses about postmodernism, non-foundationalism, or “post-truth” politics have gained momentum. At the same time, the audit society, with all its connotations of predictability, objectivity, and protocols, has forgotten the flexibility and curiosity to debate, think, and imagine. As Power (1994, p. 41) observed some time ago, “we have lost the ability to be publicly skeptical about the fashion for audit and quality assurance,” to the extent that they appear as natural and benign solutions to the problems of performance, control and governance. Whether the public debate moves beyond the thesis of comprehensive auditability and the antithesis of a society of idiosyncrasies or if audit will continue to be torn between these two extremes, will be an important theme for future research and practice.

A passing remark by Power (2003, p. 388) may inspire accounting research here. He writes that in the audit society “new objects and practices are continually being made auditable, [...] as old ways of doing them break down.” What are these, “old ways of doing?” Accounting scholarship could help to strike a balance between the audit society’s principle of rationality, on the one hand, and reflexive modernity, on the other hand. And hint at the old (and new) ways of doing. Rather than seeking truer and fairer views of value, more calculable and objective insights on performance, we must accept the idea that value, performance, and other, “accountingized” ideas (Power & Laughlin, 1992) are ambiguous and contested concepts (Quattrone, 2017). To this end, knowledge must not be conflated with numerical objectivity or predictability, but thought of as a “journey into the unknown” (Meyer & Quattrone, 2021, p. 1374). Instead of trying to eradicate ambiguity by layering controls upon controls, finding ways to embrace it may offer a more promising path forward.

The discussed cases also raise the question of whether digitalization will remove the possibility for accounting by generating dynamics of what could be described as a never-ending, ever-deepening form of, “indefinite proliferation.” It might be worth exploring whether and how big data renders “auditable” and “governable” issues, “unauditable” and “ungovernable.” For instance, digital dashboards that can zoom into every corner of the organization and the accessibility to real-time data already provide an excess of resources and processes that keep numbers in perpetual motion, constantly undermining preceding figures. By the time real-time data arrives, it is already out-of-date. It is never fixed and may never come to an end.

The case of rarefaction also raises further important questions. Anthropologists have written about places that are designated to resist calculation, for instance, as a part of religious experience (e.g., Greenwood, 2000). But also loving, showing compassion, or caring are frequently constituted in pretrust and outside accountability. These remain largely unexplored sites in accounting but represent a vital aspect of organizational life. Accounting scholarship has widely shown how organizations and individuals embrace and endorse performance indicators and audits. However, perhaps we are not innocents. Auditing requires a “reality” against which its verificatory procedures can operate, and maybe accounting scholarship has in part contributed to the “climate of acceptability for the practice” (Power, 1996, p. 308). If markets take their forms because they are theorized by economists (MacKenzie, 2004), then questions of trust, transparency, and governance may be, in part, the way they are because of our theorizing. Keeping this performativity of our own research in mind (Ghoshal, 2005), exploring what lies beyond audit should not aim at colonizing the lifeworld of passion, but to engage with non-traditional research sites to learn about the limitations of our own discipline. This means paying attention to the invisible and ineffable, which reside in the margins of, as well asmarginalized by the modern gaze, which remains intrinsically a secret or mystery (Quattrone, 2017). This call to action involves accounting venturing into the uncharted waters of feelings more than effects, affects more than effects, and of passion more than calculation. They, nevertheless, certainly merit exploration. Surrendering to passion is risky. Especially for (young) accounting scholars, as passion dries up when we have to account for it. However, we could try, because “without passion, everything is nothing”[6].

[6] Michael Power at gathering to honor the passing of Ted O’Leary, London School of Economics, 2014.

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