Accounting, Auditing & Accountability Journal

Layered fields of power: a Bourdieusian critique of sustainability accounting in EU regulation and beyond

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Received 8 April 2025
Revised 2 October 2025
28 October 2025
Accepted 3 November 2025

Abstract

Purpose – This paper critically examines the symbolic architecture of sustainability accounting as it unfolds through recent European regulatory initiatives, notably the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Drawing on Pierre Bourdieu's sociology, it interrogates how symbolic power operates across regulatory, professional and transnational domains to shape what is recognized as legitimate sustainability practice.

Design/methodology/approach – Grounded in a practitioner ethnography, the study draws on over 300 field artifacts, including assurance memos, stakeholder interviews and 120 reflexive observation notes compiled during the author's embedded roles in EU standard-setting and corporate assurance engagements between 2022 and 2025. The analysis proceeds through abductive coding using Bourdieu's theoretical constructs – field, symbolic capital, habitus and symbolic violence – and integrates postcolonial perspectives to unpack the epistemic consequences of global standard diffusion.

Findings – The paper identifies three interrelated symbolic dynamics structuring the sustainability accounting field: (1) regulatory contestation, wherein dominant actors mobilize symbolic capital to redefine reporting obligations in line with neoliberal market logics; (2) professional reproduction, whereby the internalized habitus of auditors and accountants narrows disclosure practices to audit-friendly metrics, marginalizing pluralist forms of accountability; and (3) epistemic domination, through which Western-centric standards enact symbolic violence in Global South contexts, enforcing compliance while silencing alternative sustainability ontologies.

Originality/value – This article offers a novel, layered application of Bourdieu's sociology to sustainability accounting, developing an integrated framework that connects field-level power asymmetries with practitioner dispositions and global regulatory diffusion. By theorizing sustainability disclosure as a symbolic field shaped by institutionalized misrecognition and epistemic exclusion, the paper enriches critical accounting debates and opens new pathways for research on decolonial accountability, reflexive professionalism and the symbolic politics of sustainability.

Keywords Sustainability accounting, Pierre Bourdieu, Symbolic capital, Habitus, Symbolic violence, Neo-colonialism, European sustainability reporting standards (ESRS), Corporate sustainability reporting directive (CSRD)

Paper type Research article

1. Introduction

In recent years, sustainability accounting has transitioned from a peripheral managerial activity to a regulatory space at the forefront of contemporary business-society debates (Adams and Larrinaga, 2019; Cho *et al*., 2015). The European Union's 2023 introduction of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) has been particularly influential (and challenging) for advancing sustainability reporting. By institutionalizing the novel concept of double materiality along the value chain, it expanded disclosure requirements well beyond earlier voluntary, stakeholder-oriented frameworks such as the GRI and shareholder risk-focused frameworks such as the

Accounting, Auditing & Accountability Journal
Vol. 39 No. 9, 2026
pp. 1-27
Emerald Publishing Limited
e-ISSN: 1758-4205
p-ISSN: 1368-0668
DOI 10.1108/AAAJ-04-2025-7871

SASB. These new regulations are anchored in a strong, stakeholder-oriented ideological background toward firms (Hörisch *et al*., 2020).

Despite, or perhaps because of these, ostensibly transformative regulatory aspirations, and an overall successful implementation in large, public interest entities throughout Europe in 2024, the regulatory processes surrounding CSRD and ESRS have recently faced substantial retrenchment, exemplified by the European Commission's Omnibus Directive, aiming to substantially curtail their original scope and ambition (European Commission, 2025), see Figure 1. These developments underscore the inherently political and symbolic nature of sustainability accounting regulation, which, far from being purely technical, represents a field of intense socio-political struggle over the legitimate interpretation and practice of corporate accountability (Bebbington and Unerman, 2018; Flower, 2015). This conceptual, reflective article is based on the author's own experiences, who, besides the role as senior accounting professor, serves the field as a CPA, certified sustainability auditor and advisor to the European Financial Reporting Advisory Group on sustainability regulations.

While previous critical accounting work has documented the retrenchment of sustainability standards (e.g. Flower, 2015) and the performative use of disclosure for legitimacy (e.g. Cho *et al*., 2015), this article advances the field by offering an integrated, layered Bourdieusian grammar that systematically connects field-level symbolic struggles, professional habitus and global epistemic hierarchies. This multi-level synthesis not only explains *what* changes in sustainability regulation but illuminates *how* symbolic capital is mobilized across domains to gradually produce symbolic drift; from stakeholder-oriented accountability toward neoliberal compliance. In doing so, the paper moves beyond identifying strategic behavior to theorizing the structural and symbolic architecture that sustains these dynamics.

Grounded in a reflection of the author's experiences of the years 2022–2025, as lead auditor and second line of defense (audit department of professional practice) for a number of European public interest entities, and drawing on Pierre Bourdieu's sociological theory in the accounting field (Everett, 2017; Malsch *et al*., 2011; Shenkin and Coulson, 2007), this conceptual article theorizes sustainability accounting as a symbolic field characterized by ongoing contestations, wherein actors mobilize symbolic capital to define legitimate knowledge, practices and regulatory outcomes (Bourdieu, 1991; Emirbayer and Johnson, 2008). Bourdieu's sociological theory is particularly well-suited for critically interrogating sustainability accounting due to its explicit focus on the subtle interplay of symbolic power, legitimacy and epistemological dominance within social fields. Unlike other influential

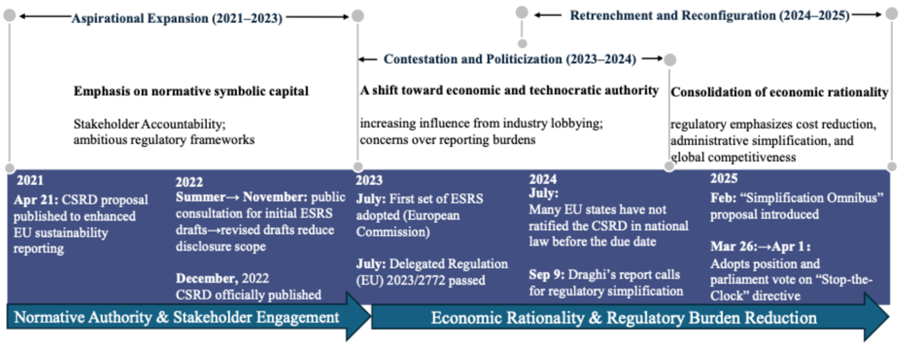

Figure 1. Timeline illustrating the evolution of the EU's sustainability reporting regulations (CSRD/ESRS), highlighting phases of normative ambition, stakeholder engagement, industry contestation and economic retrenchment. The diagram annotates key events and symbolic interventions that have redefined the regulatory narrative, culminating in the "Stop-the-Clock' directive's proposal. It traces the shift in symbolic capital from environmental and social priorities toward economic and competitive considerations, reflecting underlying power dynamics within the regulatory field. Source: Author's own work

sociological frameworks; such as neo-institutional theory (DiMaggio and Powell, 1983), actor-network theory (Latour, 2005) or, for example, Boltanski and Thévenot's (2006) economies of worth, which emphasize institutional diffusion, relational networks or modes of justification, respectively, Bourdieu explicitly centers his analysis on power asymmetries and symbolic domination.

This article builds furthermore on prior efforts to apply Pierre Bourdieu's theory of practice to accounting and accountability, particularly on Shenkin and Coulson's (2007) and Malsch *et al*. (2011). By incorporating empirical material from the author's anonymized audit engagements and advisory roles in the development of the ESRS, this paper extends the Bourdieusian critique to new terrains: foregrounding the symbolic struggles, professional dispositions and neo-colonial dynamics embedded in contemporary sustainability accounting. What is more, Bourdieu's toolkit has been shown to have substantial practical utility, enabling scholars and practitioners alike to critically unpack and address hidden power structures and tacit forms of domination within organizational settings (Emirbayer and Johnson, 2008; Everett, 2002). As Everett (2002) explicitly demonstrates, applying Bourdieu's framework not only elucidates the underlying logics shaping organizational fields but also offers actionable insights for practitioners seeking transformative change by consciously reshaping habitus or redistributing symbolic capital within these fields.

The analysis unfolds in three empirical perspectives, each later mirrored in the discussion: Section 3.1 situates sustainability accounting as a contested field of regulatory struggle, Section 3.2 examines the reproduction of neoliberal rationalities through the professional habitus of auditors and accountants, and Section 3.3 traces the enactment of symbolic violence in transnational reporting practices. Building on these, the discussion (Sections 4.1–4.3) develops a multi-level synthesis: first drawing out the implications of field ordering for global regimes of sustainability reporting, then theorizing how professional habitus constrains or enables reflexive accountability and finally situating symbolic violence within broader postcolonial critiques of standard diffusion. The conclusion reflects on the wider theoretical and practical implications for sustainability accounting as a field of symbolic power.

2. Methodology: practitioner ethnography and reflexive insider inquiry

This study adopts a practitioner ethnography approach grounded in reflexive insider inquiry, an established methodology in critical accounting research that privileges lived professional experience as a legitimate source of theory-building (Alvesson, 2003; Cunliffe, 2003; Everett, 2002). Recent work has demonstrated the value of such embedded ethnographies for accounting, where organizational struggles are surfaced through close engagement with field participants and contexts (Fukofuka *et al*., 2022; Kuruppu and Lodhia, 2019). As Emirbayer and Johnson (2008) argue, ethnography is especially generative when the triad of field, capital and habitus is treated relationally rather than piecemeal, enabling researchers to trace how dispositions and power asymmetries are reproduced in practice. The author, positioned as both participant and observer within the sustainability assurance and standard-setting community between 2022 and 2025, draws upon extensive professional engagement across multiple field sites and institutional contexts to theorize the symbolic dimensions of sustainability accounting. This embedded vantage point is consistent with contemporary Bourdieusian studies that foreground how doxa and symbolic power permeate professional cognition (Zhu *et al*., 2021) and how regulatory and cultural contexts shape organizational practice (Yong and Fukofuka, 2023).

2.1 Sources, evaluation and ethics

Over the course of three years, the author participated in 57 corporate engagements involving sustainability assurance, ranging from voluntary GRI-based reviews under the Non-Financial Reporting Directive (NFRD) to CSRD/ESRS audit readiness consultations and subsequently as lead auditor and second line of defense for mandatory sustainability disclosures under the ESRS in 2024–2025. This included work with large public interest entities operating across Europe, often with complex transnational value chains. Concurrently, the author served as advisor to the European Financial Reporting Advisory Group (EFRAG), contributing to stakeholder consultations and the iterative development of the ESRS.

The data corpus comprises over 300 anonymized field notes, assurance memos, informal interviews, stakeholder feedback and the author's own 120 reflective observation notes, collected across audit engagements, internal reviews, regulatory consultations and standard-setting discussions. These notes were iteratively analyzed using ATLAS.ti (a software to assist manual, qualitative reflexive coding and visualization, similar to MaxQDA or NVivo, without any AI algorithms), following a theory-informed coding strategy structured around Bourdieu's conceptual toolkit; particularly the categories of field, symbolic capital, habitus and symbolic violence. Coding progressed through multiple iterative rounds: in the initial phase, open codes were generated to capture recurrent expressions of legitimacy, resistance, epistemic exclusion and strategic positioning. In subsequent rounds, axial coding was employed to relate these codes to field dynamics, such as patterns of co-optation, symbolic boundary maintenance and professional reflexes within assurance practices.

Rather than treating theory and data as separate, the analysis followed a recursive abductive logic (Timmermans and Tavory, 2012), in which theoretical categories were both sharpened and problematized through engagement with the field material. Coding memos were maintained in parallel to reflective observation entries, enabling dialogic movement between empirical events and theoretical abstraction. These analytical practices were not mechanistic but interpretive, relying on immersion, narrative reconstruction and critical distancing to surface the structural and symbolic forces shaping sustainability accounting practices. Operationally; a "capital move" was coded whenever an actor invoked or accrued recognized resources to shape outcomes; for example investor risk models; regulatory authority; auditability or comparability tests; or Big Four methodologies; a "habitus cue" was coded when practice exhibited learned professional dispositions; for example, defaulting to limited assurance; privileging numeric corroboration over stakeholder testimony; or rewriting disputes into assurance idiom.

The used methodology aligns with the growing use of reflexive ethnography in accounting (Ahrens and Chapman, 2006; Malsch *et al*., 2011), particularly where researchers are deeply embedded within professional fields. Reflexivity was foregrounded throughout the research process, as the author continuously interrogated his own positionality; as both a CPA and a critical scholar, within the symbolic struggles under examination. By explicitly recognizing the partiality and situatedness of the insider view (Cunliffe, 2003), this paper aims not to claim objectivity, but to contribute contextually grounded, theoretically rich insights into the political and symbolic processes shaping sustainability regulation and assurance.

To address ethics, the author clarifies that the material arose from ordinary professional engagements in sustainability assurance and were transformed post-engagement into anonymized, practitioner-embedded vignettes for conceptual analysis. Before any analysis began, the author's university's ethics committee determined that the project falls outside human-subjects review and granted a waiver. The author introduced additional safeguards through source-level anonymization, aggregation and redaction to prevent triangulation, encrypted storage and access logging and circulation only of de-identified vignette-level materials.

As professional immersion can bias interpretation, the author complemented the emic, practitioner vantage point with an etic check: an external colleague independently coded subsets (roughly 30%) of the corpus and challenged the author's interpretations; disagreements prompted memoing until categories stabilized on procedures rather than persons (Pike, 1967; Van Maanen, 1979). To point out what seems obvious for qualitative researchers, the purpose of the author's field narrative is not to establish statistical generalizability but to enable conceptual abstraction (Stake, 1995; Tsoukas, 2009). In line with process-oriented approaches to theorizing (Cloutier and Langley, 2020; Langley, 1999), episodes from the data are mobilized to render visible the symbolic struggles through which sustainability accounting regulation is constituted. They provide analytically rich moments in which professional habitus, forms of capital and competing logics of accountability intersect, thereby illustrating how symbolic power is exercised, resisted and transformed in practice. From these situated accounts, the study abstracts generative mechanisms that underpin the three symbolic dynamics theorized in the discussion: the co-optation of sustainability accounting into neoliberal logics, the reproduction of Western-centric epistemologies and the exclusion of alternative perspectives. The next section introduces Bourdieu's conceptual grammar, which provides a relational lens for understanding how power, practice and legitimacy interlock in sustainability accounting.

2.2 A short primer on Bourdieusian thinking

Bourdieu's sociology offers a relational mode of inquiry that directs attention to how social life is structured by historically sedimented relations of power rather than by isolated actors or abstract institutions (Bourdieu, 1977, 1990; Bourdieu and Wacquant, 1992). At the heart of this approach lies the triad of *field*, *capital* and *habitus*. Fields are semi-autonomous arenas, such as the accounting profession or the assurance industry, where actors occupy positions and contest the stakes of the game. Capitals are the resources that confer advantage within a given field, ranging from economic and cultural to social and symbolic; their relative weight and convertibility vary across contexts (Harvey *et al.*, 2020). Habitus denotes the embodied dispositions acquired through training and professional socialization, the "feel for the game" that orients actors toward certain practices and makes others unthinkable (Emirbayer and Johnson, 2008).

To this core triad, further concepts extend the analytical reach. *Doxa* names the taken-for-granted assumptions that underpin a field, the "common sense" that actors rarely question until it is unsettled. In accounting, such doxa might include the unquestioned primacy of audit trails or materiality thresholds, which shape what practitioners treat as evidence or as risk (Zhu *et al.*, 2021). *Illusio* refers to the investment that actors make in the stakes of the game, the belief that what is at play is worth pursuing, which explains why professionals continue to struggle over assurance standards even when rules are unstable or outcomes uncertain (Bourdieu, 1990). *Symbolic power* arises when classificatory schemes are accepted as legitimate, enabling some actors to define reality for others, while *symbolic violence* captures how these imposed classifications are misrecognized as neutral or natural, obscuring the underlying asymmetries of power (Kuruppu and Lodhia, 2019).

Bourdieu also insisted that fields and dispositions rarely move in lockstep. The concept of *hysteresis* describes the temporal lag between a changing field and the durable dispositions of its participants. For instance, when professionals trained in financial audit encounter forward-looking sustainability disclosures, inherited habits of verification sit uneasily with model-based, value-chain evidence, producing tensions in practice (Harvey *et al.*, 2020).

This repertoire has proven particularly generative in accounting scholarship. Studies of NGOs have shown how capitals are mobilized and converted to shape accountability, with doxa and symbolic violence stabilizing organizational identities under donor pressure (Kuruppu and Lodhia, 2019). Research on Indigenous accounting practice illustrates how fields intersect with alternative value systems, exposing the limits of Eurocentric categories and foregrounding Indigenous agency (Fukofuka *et al.*, 2022). Analyses of tax compliance among Māori entrepreneurs reveal how cultural dispositions clash with state-imposed rules, forcing actors to navigate between collectivist obligations and Eurocentric reporting requirements (Yong and Fukofuka, 2023). And work on China has shown how the state itself permeates professional habitus, such that accountants come to "think like the state," embodying its classificatory schemes as doxa (Zhu *et al.*, 2021).

Together, these concepts provide a grammar for theorizing accounting as a site of struggle over classification, legitimacy and authority. They invite us to trace not just who holds power, but how categories are stabilized, how investments in the game are sustained and how dispositions lag or adapt when rules change.

3. Three perspectives from the field

Building on the author's reflexive ethnography, the subsequent sections articulate three interrelated analytical perspectives, each grounded in Bourdieu's conceptual lexicon and informed by the author's embedded fieldwork, thereby moving between theoretical abstraction and situated empirical insight.

(1) First, the author explores symbolic struggles over regulatory meaning and legitimacy, highlighting how dominant actors strategically mobilize symbolic capital to reshape sustainability accounting in line with neoliberal rationalities.

(2) Second, the author examines the professional habitus of accounting practitioners, illustrating how internalized cognitive and normative dispositions reproduce technocratic, market-oriented approaches to sustainability assurance.

(3) Third, the author addresses the neo-colonial dimensions of global sustainability standards, theorizing the diffusion of Western-centric frameworks as a form of symbolic violence that marginalizes alternative epistemologies, particularly in Global South contexts.

3.1 Sustainability accounting as a Bourdieusian field of symbolic struggle

The European Union's recent legislative dynamics surrounding the CSRD and ESRS vividly exemplify symbolic contestations. Initially championed as groundbreaking instruments to embed comprehensive corporate accountability through mandatory sustainability disclosures premised on expansive notions of double materiality; these regulatory innovations have encountered considerable institutional retrenchment. Notably, the European Commission's 2025 introduction of the so-called "Simplification Omnibus" constitutes a paradigmatic instance of this symbolic turbulence. Positioned rhetorically as a necessary relief from regulatory complexity, the Omnibus Directive proposes a substantial narrowing of the CSRD's scope, limiting reporting obligations exclusively to EU companies exceeding 1,000 employees and significantly raising thresholds, for example, for non-EU corporate entities from €150 million to €450 million in net turnover within the EU. This strategic regulatory redefinition, explicitly invoking the so-called principle of "proportionality" to legitimize a narrowed and economically pragmatic approach, exemplifies symbolic capital mobilization; specifically, deploying expert discourses of economic rationality and competitiveness as authoritative and seemingly neutral bases for policy recalibration (Abnett, 2025).

In several working groups at EFRAG during the ESRS finalization process in 2023, major European industrial corporations regularly presented detailed quantitative cost-benefit analyses emphasizing the alleged administrative burdens and competitive disadvantages associated with robust sustainability disclosures juxtaposed by NGOs, scholars and grass-root movements demanding higher transparency and accountability. These presentations frequently leveraged authoritative expert discourse; for instance, a senior representative from a leading German automobile manufacturer routinely cited analyses by major consultancies emphasizing economic risks to the European automotive sector posed by extensive supply chain disclosures and carbon transitioning plans.

Initially, regulatory debates surrounding the CSRD and ESRS were shaped by a strong commitment to the EU Green Deal, as commissions and policymakers expressed enthusiasm for embedding robust sustainability accountability into corporate reporting. However, this accountability-focused framing did not persist unchallenged. Over time, regulatory discourse was successfully redirected away from its original emphasis on comprehensive corporate responsibility. Instead, arguments foregrounding competitiveness and market efficiency gained traction, gradually supplanting calls for expansive accountability. This strategic realignment of priorities ultimately led to a narrowing of the reporting scope, exemplified by the introduction of the Omnibus directive. The directive became the concrete manifestation of this shift, representing the culmination of efforts to reframe sustainability regulation in terms of economic pragmatism and market imperatives, thereby diluting the initial ambitions of the EU's sustainability agenda.

Furthermore, as an auditor during first-year ESRS assurance engagements, the author observed how reporting managers in several multinational companies explicitly adjusted their disclosures in the last-minute, away from solid double materiality considerations, citing the forthcoming Omnibus simplifications and Draghi's competitiveness considerations as justification for deprioritizing social and environmental impacts in non-financially material contexts. It is important to recognize that Draghi did not act outside of structure but operated within a broader field of power (Bourdieu, 1998). His authority was not only personal but also derived from the institutional capital of the European Central Bank and from the wider *political economy* of European integration. In this sense, his interventions exemplify how apparently agentic action, structured by habitus and illusio, is always entangled with, and conditioned by, the relational dynamics of the field. This anecdotal empirical evidence highlights symbolic capital mobilization by powerful economic actors, contesting and reframing sustainability standards to fit established neoliberal market rationalities.

What the author encountered first in Brussels and national working groups was not open disagreement about sustainability, but patterned deference. In EFRAG breakout rooms, representatives of large issuers and Big Four partners habitually led with numbers, cost–benefit tables, headcount estimates, tool screenshots, while civil-society delegates opened with narratives of harm, local experiments or stakeholder testimony. Chairs consistently prioritized the numeric interventions for "decision points," relegating qualitative contributions to "context for future guidance." The asymmetry was not imposed by rule; it was enacted in practice as the meeting's practical sense of what counted as evidence and what merited agenda time. In Bourdieusian terms, this is field recognition of symbolic capital: technical calculative expertise is treated as neutral authority, while situated knowledge appears partial or political (Bourdieu, 1991; Emirbayer and Johnson, 2008).

The same ordering extended into consultation machinery. Comment letters from global industry associations arrived on professional letterhead with tables that "map" proposals to competitiveness narratives; NGO submissions were often longer, empirically rich and heterogeneous. During compilation, staff produced synthesis notes that coded arguments by "feasibility" and "assurability," categories that silently favored the calculative idiom. In one synthesis meeting the author attended, an extended exchange on community-based water stewardship was reduced to a single line under "implementation challenges," whereas a two-page spreadsheet estimating reporting hours by ESRS datapoint became the central exhibit for scope revision. The coding scheme did not announce a preference; it materialized it, translating political contestation into technical tractability (Power, 1997).

Assurance pilots reproduced the hierarchy at firm–client interfaces. Multinationals convened "ESRS readiness" sessions where sustainability teams rehearsed disclosures through portals designed around validation rules and peer-benchmark widgets. Supplier voices were present only insofar as they could populate mandatory fields; otherwise, material matters were reframed as "not yet data-ready." In an apparel engagement, the author observed how worker-voice logs and local NGO briefings were recoded into exposure percentages per region to pass tool validation. Quality review then rewarded cross-firm comparability and tie-outs, while challenging narrative rationales as "insufficiently evidentiable." What appears as prudent assurance is also a quiet conversion of diverse knowledges into audit-compatible inscriptions, aligning practice with investor-centered logics (Malsch *et al*., 2011; Michelon *et al*., 2015).

Coalitions formed and shifted around these routines. Corporate federations and the Big Four often arrived as a de facto bloc, circulating white papers and talking points that traveled across meetings, ministries and trade press. Buy-side representatives spoke rarely but decisively; when they did, their vocabulary of "decision usefulness," "risk pricing" and "burden for SMEs" anchored deliberation. By contrast, Global South delegates, present through EU-funded platforms or occasional corporate subsidiaries, were heard courteously yet positioned as "case specifics" rather than as sources of rule-shaping expertise. The effect mirrors earlier observations from integrated reporting: ambitious framings are repeatedly steered back toward investor primacy by actors endowed with recognized authority and proximity to rule-making (Adams and Larrinaga, 2019; Flower, 2015).

There were counter-moves. Some civil-society coalitions strategically adopted market idioms, translating impact claims into "systemic risk" and "cost of capital" language. This occasionally shifted their standing in the room, eliciting follow-up requests and inclusion in drafting subgroups, yet at the price of re-articulating social and ecological concerns within the horizon of financial materiality. In two cases, the author followed, NGO–academic alliances gained access to technical drafting calls after providing benchmarking spreadsheets; their position moved upward in recognition but drifted rightward toward neoliberal alignment. Such trajectories exemplify co-optation not as capitulation but as the cumulative effect of playing a game whose stakes and scoring are already set by field doxa (Bourdieu and Wacquant, 1992; Zhu *et al*., 2021).

National administrations mediated these dynamics unevenly. Finance-led ministries emphasized proportionality and enforcement costs, amplifying industry frames; environment-led ministries foregrounded precaution and public accountability but were frequently outnumbered in trilogues and impact groups. Where audit professions held statutory influence, Big Four technical memos were cited as "best practice evidence," reinforcing their high vertical position. Where statutory audit was weaker, space briefly opened for stakeholder hearings and narrative pilots, yet these rarely survived into binding text once "assurability" and "comparability" tests were applied. These tests operate as gatekeeping devices that convert contested issues into questions of technical feasibility, thereby aligning outcomes with the profession's established habitus (Power, 1997; Roberts, 1991).

Taken together, these scenes disclose a patterned field rather than a neutral forum. Actors accumulate and deploy symbolic capital through recognized forms, consultancy analytics, auditability claims, convergence rhetoric, while others are positioned as supplementary or local. Alignment with neoliberal rationalities is not declared; it is enacted through the privileging of comparability, investor usefulness and cost calculus. Resistance exists, but it travels farther when it is translated into the dominant idiom, often altering its substance as it moves. This is the empirical ground on which the author locates the field's relational topography.

Figure 2 formalizes that topography. It spatializes actors along a vertical axis of symbolic capital and a horizontal axis of alignment with market-centered rationalities, making visible why EU bodies, multinational issuers and the Big Four cluster in the upper-right quadrant, why buy-side voices are sparse but heavy, and why Global South epistemic communities and grassroots organizations remain in the lower-left despite rich knowledge. The arrows indicate the observed trajectories: upward-right movements through strategic translation and benchmarking; downward pressure through "assurability/comparability" tests; and lateral zones where resistance maintains alternative logics without converting them into field-dominant capital.

The author would argue that professional expertise; especially in financial reporting and regulatory interpretation; only acquires *symbolic capital* when it is institutionally recognized as neutral or objective. In the sustainability accounting field, financial and regulatory professionals have accrued such symbolic capital not merely through technical competence,

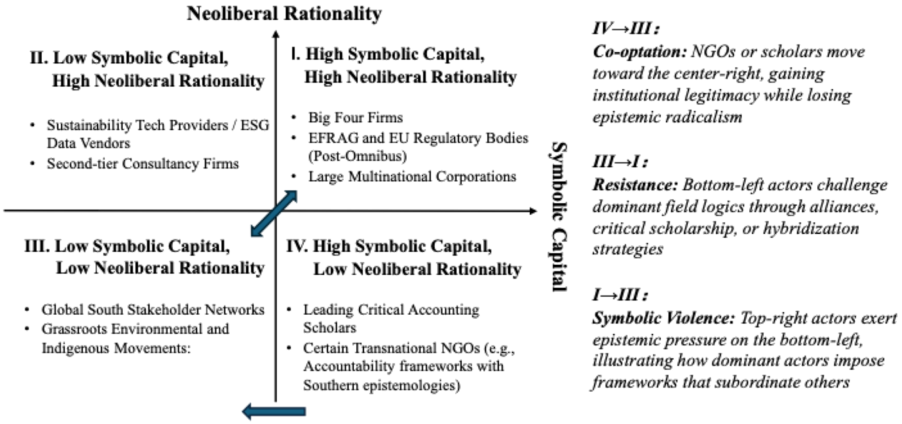

Figure 2. Field positions of actors in sustainability accounting by symbolic capital and alignment with neoliberal rationalities. Source: Author’s own work

but through their historical proximity to dominant standard-setting institutions (e.g., EFRAG and Big Four firms) and their ability to align sustainability discourse with established market rationalities. This legitimacy is further entrenched through a doxa that equates reporting with accounting and accounting with finance, thereby naturalizing the dominance of calculative and investor-oriented frames. It is precisely this field-structuring illusion, where financial expertise is misrecognized as universal accountability expertise, which enables these actors to define the contours of sustainability reporting in ways that reproduce the very logics sustainability initiatives were originally designed to question.

This symbolic capital, accumulated through proximity to dominant institutions and misrecognized as neutral expertise, becomes particularly consequential in moments of regulatory transition. The re-entry of economizing narratives; epitomized by the Draghi Report (2024), with its calls for competitiveness and efficiency (pinpointing sustainability reporting standards as hurdles), and the subsequent simplification agenda in the EU Omnibus Directive (2025) did not arise ex nihilo; rather, it was enabled by the epistemic authority already vested in financial actors. Their framing of sustainability as a matter of administrative burden, competitiveness and economic resilience was not externally imposed upon the field but emerged from within it, carried by actors whose habitus was already attuned to such logics. Thus, the professional field’s doxa, alignment with market rationality, created the conditions under which Draghi’s technocratic repositioning could be both intelligible and legitimate.

3.2 Accounting professionals’ habitus and the reproduction of neoliberal logic

Building on the field placements in Figure 2, the empirical analysis now turns to how practice reproduces that ordering through professionals’ habitus. In this setting, dispositions formed through training and review make verification feel like accountability, privileging commensuration and auditability over dialogic engagement (Bourdieu and Wacquant, 1992; Malsch *et al.*, 2011). The following scenes show this preference materializing in engagements: not as doctrine but as routine sense-making, with limited assurance and evidentiary hierarchies acting as the common grammar of legitimacy (Dillard and Vinnari, 2019; Power, 1997).

As a lead auditor for the sustainability assurance of ESRS-based reports, the author frequently encountered situations where audit team members, typically trained extensively in financial audit methodologies, routinely struggled to evaluate qualitative, double materiality disclosures. In meetings with sustainability executives, audit teams consistently requested quantitative metrics, even in contexts inherently qualitative and socio-ecologically nuanced (e.g., community engagement outcomes or biodiversity assessments). For example, during the audit of a food multinational’s biodiversity disclosures, auditors repeatedly pressed for numeric metrics or standardized KPIs, dismissing the validity of qualitative narratives provided by local biodiversity experts and NGO partners. Such professional responses reflect deeply ingrained financial audit habitus, resulting in sustainability disclosures that privilege financialized and metric-oriented approaches while marginalizing pluralistic sustainability narratives. Similarly, during the author’s advisory role at the standard setter, representatives from global accounting firms consistently lobbied for assurance standards focused narrowly on verification of data accuracy and procedural compliance rather than meaningful engagement with qualitative stakeholder narratives, thus reinforcing a constrained neoliberal epistemology within sustainability assurance practices.

What the author saw most clearly was how professional socialization pre-configures what counts as a “good” sustainability engagement. Induction courses for sustainability teams were built from financial-audit pedagogies: risk heatmaps, control walkthroughs, sampling logic and “evidence hierarchies” that rank numeric corroboration above narrative testimony. Training cases translated ESRS topics into familiar testing verbs, “reperform,” “reconcile,” “recalculate”, so that biodiversity, human rights or community effects were rendered auditable only insofar as they could be commensurated and trailed. This is habitus at work: a durable, practical sense for what is legitimate work product, reproduced through pedagogy and review (Bourdieu and Wacquant, 1992; Malsch *et al.*, 2011). Already at this stage, the technocratic trajectory of Figure 3 gains force: qualitative stakeholder knowledge appears as “context,” while data tables become the site of truth.

Engagement economics and risk management then lock this trajectory in place. Budgeting templates priced limited assurance using hour-bands tied to data testing and control evaluation, while time for stakeholder dialogue or contextual inquiry was either non-chargeable or flagged as “out of scope.” Independence and liability protocols reinforced the same direction: partners steered scoping toward verifiable indicators to defend assurance opinions under ISAE 3000-

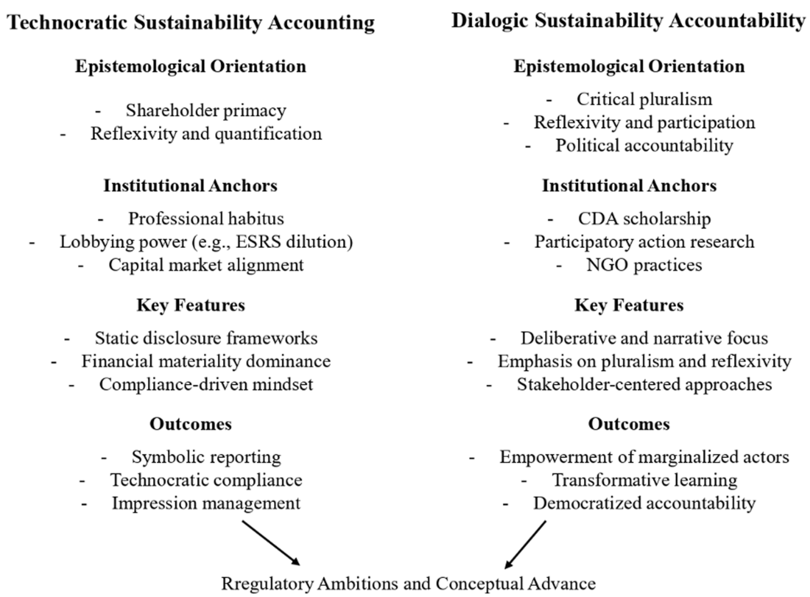

Figure 3. Dual epistemological trajectories in sustainability accounting: Technocratic Accounting vs Dialogic Accountability. Source: Author’s own work

type regimes, explicitly avoiding judgments that could be construed as evaluative or political. In planning meetings, the author repeatedly heard the phrase "evidence that exists," which operated as a gatekeeping heuristic: where systems could not generate commensurate metrics, topics were deferred or downgraded to narrative disclosure. These budgeting and liability reflexes reinforce the technocratic branch of Figure 3, where limited assurance and narrow verification appear "pragmatic," while dialogic exploration is structurally costed out of reach (Dillard and Vinnari, 2019; Power, 1997).

A further mechanism lies in the infrastructures of commensuration. Global firms deployed portals that forced ESRS items into predefined fields, with validation rules, peer-benchmark widgets and drop-down taxonomies that nudged preparers toward comparable indicators. "Green" procurement pilots, community-level biodiversity counts or worker-voice logs were routinely recoded into exposure percentages, maturity scores or control attestations to satisfy portal logic. Quality review reinforced this conversion: cold reviewers challenged narrative rationales but rewarded cross-firm comparability and tie-outs to enterprise systems. In this circuitry, comparability became not an outcome but an *a priori* design principle; it disciplined what could be known and how it could be stated (Emirbayer and Johnson, 2008; Michelon *et al.*, 2015). The technocratic path of Figure 3 is thereby reproduced through platforms themselves, interfaces that embed neoliberal logics of commensuration into everyday reporting.

Closure is then achieved through language. Report drafts were normalized into assurance idioms, "no exceptions noted," "criteria applied" and "evidence obtained," that evacuate conflict and render complex socio-ecological judgments as matters of technique. In several reviews, the author observed how double-materiality determinations that had been contentious in workshops were rewritten as neutral scoping outcomes, with dissent relocated to "limitations" paragraphs. This discursive smoothing is not merely rhetorical; it exemplifies *illusio*, the belief that the game's stakes are technical and worth playing and converts contested politics into an auditable form (Bourdieu, 1990; Power, 1997). This is the symbolic apex of the technocratic trajectory in Figure 3: politics presented as procedure, difference re-coded as compliance.

At the same time, this figure also helps us see what remains possible, even if marginal. In several engagements, the author noted sustainability officers and civil-society representatives pushing against these reflexes, insisting that biodiversity disclosures include narrative context or that human-rights due diligence reports foreground stakeholder testimony rather than percentages. These interventions point toward the dialogic trajectory of Figure 3: fragile, under-supported, but evidencing the possibility of accounting as reflexive engagement rather than technocratic ritual. While often overruled in formal processes, they signal that habitus is not destiny; it can be unsettled and alternative epistemologies of accountability can surface, however, precariously.

To balance the critique of pure quantification, it is, however, important to recognize that the appeal of quantifiable metrics in sustainability accounting is not purely a result of symbolic violence but also reflects institutional and epistemic advantages. Quantification provides comparability, precision and auditability, which are crucial for regulatory enforcement and capital market integration. The standardization of metrics enables global consistency, allowing investors and stakeholders to benchmark performance across firms, sectors and geographies. These features are particularly appealing in a context where financial materiality often dominates sustainability debates and where decision-makers value clear, actionable data over subjective narratives. This preference is palpable in audit engagements, where clients often resist narrative disclosures in favor of discrete indicators that "fit the template." In one instance, during a pre-assurance dialogue, a corporate sustainability officer explicitly dismissed qualitative input from frontline community liaisons as "not reportable" because the information could not be attached to a measurable KPI. Similarly, in a review of supply chain disclosures, an executive insisted that all human rights risks be framed in terms of percentage exposure per supplier region; transforming inherently political questions into quantifiable exposure maps. Such examples illustrate that the demand for quantification is not merely imposed from above but is co-constructed within organizational routines that favor datafication over deliberation. Recognizing these trade-offs is essential for understanding the persistence of technocratic frameworks in sustainability accounting, as they are institutionally entrenched and continue to serve the operational logic of market actors.

3.3 Symbolic violence and the neo-colonial dimensions of sustainability standards

In the context of the CSRD and ESRS, symbolic violence manifests through the global dissemination of accounting norms underpinned by Western liberal rationalities, effectively exerting neo-colonial governance over Global South actors (Annisette and Neu, 2004; Kamla, 2007). This imposition is neither politically neutral nor benign; instead, it reproduces systemic inequalities through epistemic domination, marginalizing alternative understandings of sustainability and reinforcing structural global asymmetries.

Sustainability accounting standards such as ESRS are developed predominantly in Europe and North America, strongly influenced by institutions embodying Western capitalist values and epistemologies; characterized by financial quantification, transparency through standardization and market-based accountability (Belal *et al*., 2015; Gallhofer *et al*., 2015). Although ostensibly universal, these standards implicitly impose a Western-centric worldview onto upstream and downstream value chains, systematically dismissing local contexts, cultural narratives and Indigenous sustainability practices.

Overseeing the first ESRS-based sustainability disclosures of large European firms with extensive global value chains, the author repeatedly observed corporate sustainability reporting teams imposing European-centric disclosure frameworks onto subsidiaries and suppliers operating in the Global South. For instance, while auditing a major European clothing retailer’s reporting practices, local managers in Bangladesh and Sri Lanka expressed frustrations during assurance interviews, highlighting the difficulties in aligning their local sustainability practices, such as community-based water management initiatives or culturally specific labor practices, with rigid ESRS metrics focused heavily on standardized quantitative indicators (e.g., emissions, efficiency ratios and worker productivity). These locals reported feeling compelled to superficially translate locally meaningful practices into standardized, quantitative indicators to satisfy European reporting mandates, thereby marginalizing (and de-focusing) Indigenous and contextual sustainability narratives. Additionally, in the author’s role advising the standard setter, several discussions with Global South representatives revealed consistent frustrations at the lack of meaningful stakeholder consultations beyond Western economic constituencies, emphasizing a pronounced epistemic imbalance in standard-setting processes. This directly underscores the symbolic violence of European regulatory epistemologies, systematically imposing Western sustainability ontologies that implicitly delegitimize local forms of accountability and perpetuate neo-colonial power dynamics.

What the author repeatedly encountered first was a quiet gatekeeping logic that preceded any technical debate about metrics. In standard-setting roundtables and Big Four “readiness” workshops, proposals were routinely screened with a simple test, “is it assurable and comparable?”, which functioned as a classificatory veto. Community-derived indicators, participatory biodiversity assessments and Indigenous stewardship accounts were praised as “valuable context” but failed the auditability/comparability test and were therefore redirected to narrative appendices or dropped. The authority of this test rested less on argument than on consecrated categories that appeared self-evident, an instance of the power to name and classify that converts particular interests into neutral necessity (Bourdieu, 1991; Zhu *et al*., 2021). In effect, symbolic capital was accumulated by those able to speak the language of templates and controls, while other epistemologies were rendered inaudible as “non-standard” (Kuruppu and Lodhia, 2019).

Downstream, the author observed the emergence of translation infrastructures that stabilized compliance while masking mismatch. Multinational groups created "commensuration teams" tasked with back-casting local practices into ESRS fields, re-aggregating community water data into risk metrics or recoding livelihood outcomes into headcount ratios. Supplier portals enforced these translations through mandatory dropdowns and validation rules, so that being "data-ready" became a precondition for being "market-ready." Local subsidiaries learned to mimic the surface features of global forms, copying phrasing, adopting proxy indicators, rehearsing control narratives because such mimicry conferred legitimacy even when categories poorly fit operational reality (cf. Emirbayer and Johnson, 2008). This is misrecognition in practice: hybrid accommodations present as convergence, while the underlying hierarchy of classifications remains intact (Bourdieu, 1977).

At the periphery, exclusion was not overt but procedural. In assurance scoping meetings, the author noted how materiality matrices and scoping checklists acted as boundary objects that quietly sorted voices: what could not be benchmarked across peers or tied to investor risk was deemed immaterial, regardless of local significance. Representatives from NGOs and Indigenous groups were invited into "consultation theater," their inputs acknowledged yet routed around by proportionality arguments and control-evidence requirements. The effect mirrors what critical accounting has documented historically under different guises: professional and institutional networks translating global convergence ideals into practical dominance, with real distributional consequences (Annisette and Neu, 2004; Belal *et al.*, 2015; Degos *et al.*, 2018). In this field, accountability bifurcates, hierarchical, investor-facing comparability crowds out socializing, relational forms (Brown and Dillard, 2015; Roberts, 1991).

The role of professional accounting bodies and transnational institutions further exemplifies symbolic violence in practice. Accounting firms, especially the Big Four, act as primary disseminators and enforcers of ESRS and similar global standards through their interaction and links to both standard setters and overseeing bodies and further legitimizing particular epistemic perspectives on sustainability through assurance and advisory services (Andrew and Cortese, 2013; Everett *et al.*, 2007). The implicit message is clear: sustainability becomes legitimate when translated into assured quantifiable financial and managerial logics recognized by global capital markets. Local sustainability practices not fitting neatly into this epistemic schema, such as Indigenous agricultural methods (which were seen as important for biodiversity in the author's engagement) or community-led resource management, remain marginalized or ignored because they resist quantification or universal standardization. Thus, professional accounting bodies operate as agents of symbolic violence, reproducing global power relations by establishing hegemonic criteria for what sustainability means and how it should be measured and communicated.

Taken together, these empirical scenes motivate three interrelated theoretical moves: a reframing of accountability struggles as symbolic contestation, an analysis of professional habitus as a carrier of neoliberal logic and an extension to the transnational reproduction of epistemic dominance.

4. Discussion

In the preceding sections, the author analyzed three interrelated struggles embedded within the European Union's recent sustainability reporting regime (the CSRD and ESRS), elucidating the roles of regulatory politics, professional habitus and neo-colonial impositions of Western-centric epistemologies. Building on this, the discussion synthesizes and abstracts these insights into three main theoretical reflections that embrace organizational and critical accounting theory: (a) the tension between technocratic and reflexive accountability; (b) the symbolic reproduction of neoliberal logic via professional habitus; and (c) the neo-colonial domination inherent in globalized sustainability standards. Each reflection, however, builds on the previous one: the contest over accountability sets the stage for understanding how professional dispositions reproduce it, which in turn explains why these dynamics travel and harden in global reporting regimes.

4.1 Symbolic contestation: technocratic vs reflexive accountability

Let us theoretically advance by deepening our understanding of the ongoing tension between technocratic and reflexive models of accountability (Brown and Dillard, 2015; Cho *et al.*, 2015; Tanima *et al.*, 2020). By framing this tension through a Bourdieusian lens, the author identified sustainability accounting as an arena characterized by competition over legitimate symbolic capital, where technocratic approaches, dominated by investor-centric and financialized discourses, currently prevail. This resonates with previous findings on organizational façades and organized hypocrisy (Cho *et al.*, 2015), highlighting the paradox wherein firms publicly embrace sustainability disclosures yet maintain conventional practices focused on short-term economic value. The author argues, however, that the reflexive dialogic accounting approach (Brown, 2009; Brown and Dillard, 2015), rooted in critical stakeholder deliberation, represents a potentially disruptive symbolic counter-narrative, challenging established power structures. Such dialogic accountability could foster genuine societal accountability, as shown in empirical instances like microfinance programs documented by Tanima *et al.* (2020). Yet, a Bourdieusian perspective cautions that meaningful shifts from technocratic toward reflexive accountability are constrained by deeply entrenched symbolic power structures that systematically privilege financial market logics. Therefore, advancing reflexive accountability within sustainability accounting not only necessitates procedural changes but also requires profound symbolic reconfigurations of the field's underlying legitimacy principles.

This Bourdieusian analysis highlights a symbolic struggle between two competing visions of accountability, one technocratic, the other reflexive. The technocratic vision, armed with the symbolic power of expertise and quantification, seeks to depoliticize sustainability by imposing universal metrics and standardized reporting as neutral, "objective" measures of performance. This technocratic regime draws legitimacy from what Bourdieu would term *symbolic capital* of scientific rationality, the authority of seemingly apolitical numbers and models (Bandola-Gill *et al.*, 2023). Indeed, historically, the power of numbers in governance has stemmed from their technocratic aura and *claim to objectivity*, allowing experts to construct social and environmental issues as technical problems with managerial solutions. However, this very dominance is contested by a reflexive accountability ethos that re-politicizes those numbers and calls into question the neutrality of technical metrics. Recent work on global policy metrics demonstrates that the *push for depoliticization* in measurement is increasingly counter-balanced by re-politicization (Vinnari, 2018; Yang *et al.*, 2020), as diverse stakeholders, including Global South actors, demand participatory input into what is counted and valued (Fukuda-Parr and McNeill, 2019). This reflexive mode of accountability emphasizes critical self-scrutiny, stakeholder dialogue and moral deliberation over narrow compliance. It aligns with what Beck's theory of reflexive modernity would predict, a second-order critique of the side effects of technocratic "solutions" and a turn toward more democratic, inclusive forms of governance. In practical terms, reflexive accountability manifests in calls for dialogic accounting and multi-voice engagement, challenging the one-way disclosure logic of technocracy. For example, critical accounting scholars advocate *"dialogic" accountability models to counter narrow managerialist framings and address constituencies poorly served by traditional accounting* (Brown and Dillard, 2015). Such approaches foreground plural values (social, environmental and Indigenous) that technocratic accounting often marginalizes.

This contestation, however, is fundamentally *symbolic*. Each side seeks to define what "accountability" means in the sustainability field, either a technocratic regime of experts upholding a *doxa* of quantification or a reflexive counter-project that broadens accountability to those affected and to ethical ends. In Bourdieusian terms, agents struggle over symbolic capital: technocrats wield credentials, standards and audits as recognized authority, whereas reflexive actors (NGOs, critical professionals and academics) mobilize alternative capitals, moral legitimacy, local knowledge and public support, to challenge the technocratic vision.

The outcome of this struggle will shape the field's rules of the game. If technocratic accountability prevails symbolically, sustainability accounting risks becoming a tool of governance technology that reinforces the status quo (focusing on what is easily measured, enforcing compliance and control). If reflexive accountability gains ground, it could transform the field into a more critical and democratic space, where accountability means learning, inclusivity and *answerability* to social and ecological stakeholders rather than just to shareholders or regulators. Notably, even within expert institutions, there is a growing recognition of this tension: what counts as legitimate knowledge is not purely technical but also *political*. As Bandola-Gill *et al*. (2023) observe, the technocratic ideal of apolitical metrics has been destabilized by awareness of the value-laden, political nature of sustainability data, leading international experts to grapple with new reflexive practices. Thus, the very indicators and standards at the heart of EU sustainability accounting become sites of symbolic contestation, will they serve a technocratic accountability (emphasizing compliance, efficiency and control) or a more reflexive accountability (emphasizing critique, dialogue and learning)?

This analysis contributes to organizational theory by illuminating how such contestation is not merely technical but deeply symbolic, resonating with broader debates on *participatory governance* versus *expert rule*. It also underscores that what is at stake is the definition of accountability itself, a concept which, as Roberts (1991) and more recent work (Arikan, 2023; Cordery *et al*., 2023) suggest, is inherently ambivalent, oscillating between hierarchical, individualizing pressures and socializing relational forms. In sum, this first reflection reveals the ongoing struggle over the symbolic meaning of accountability in sustainability reporting, a struggle that mirrors the clash between global managerialism (with its faith in technical solutions) and calls for reflexive governance that can address complex social-ecological challenges. By situating this struggle in a Bourdieusian field context, the author shows how different actors deploy capitals and discourses to either reinforce or subvert the technocratic doxa, thereby influencing the trajectory of EU sustainability accountability efforts. Crucially, recognizing this dynamic opens space for *reflexive interventions*, encouraging practitioners to question whose interests are served by prevailing accountability metrics and to envision more emancipatory accounting practices.

4.2 Professional habitus and neoliberal reproduction

The field evidence in 3.2 revealed a patterned funneling of sustainability work toward technocratic verification. Classificatory gatekeeping meant that only items deemed assurable or comparable could enter disclosure systems; commensuration infrastructures such as portals, validation rules and benchmarking widgets privileged calculative idioms; and discursive smoothing translated contestation into procedural neutrality. In practice, this looked routine rather than contentious. Drafts were repeatedly normalized into assurance idioms such as "no exceptions noted," "criteria applied" and "evidence obtained," which quietly evacuated conflict and rendered complex socio-ecological judgments technical. These observations resonate with earlier work on symbolic compliance and selective disclosure (Boiral, 2013; Cho *et al*., 2015; Hahn and Lülfs, 2013) and with long-standing critiques of managerialist drift in social and environmental accounting (Gray *et al*., 1997, 2014, 2017; Milne and Gray, 2012).

A Bourdieusian lens helps explain why this drift feels natural to practitioners. The professional habitus of accountants, auditors and sustainability consultants is an embodied history of training, socialization and reward structures that predisposes them to think and act in ways compatible with the neoliberal economic order. Years of education in accountancy and business schools inculcate a taken-for-granted belief that efficiency, comparability and calculative rationality are self-evidently valuable. Social and environmental concerns are therefore routinely translated into quantitative performance indicators, monetary valuations and risk-management discourse, not because professionals consciously decide to depoliticize them, but because doing so feels like common sense; the field's doxa. Prior critical work has documented how managerialist logics and impression management thrive when verification dominates (Gallhofer *et al*., 2015; Michelon *et al*., 2015). The present analysis adds that illusio, the deep investment in the game's stakes makes calculative idioms appear natural and prestigious. This helps to explain why stakeholder testimony or locally grounded accounts often travel only when recoded into benchmarkable metrics, even at the cost of losing their original meaning. What appears as procedural neutrality is, in Bourdieusian terms, the conversion of plural obligations into a grammar of comparability that preserves the dominant order.

As discussed, habitus, doxa and illusio illuminate how apparently agentic action reproduces the persistent financialization of sustainability disclosures. Providing substance, empirical evidence on frameworks such as Integrated Reporting and the Task Force on Climate-related Financial Disclosures illustrate how initially plural or deliberative accountability agendas are re-absorbed into investor-oriented risk and comparability once assurance, liability and budgeting logics take hold (Flower, 2015; TCFD, 2017). In these settings, the very professionals tasked with advancing sustainability reporting act as carriers of a neoliberal worldview that subtly reasserts shareholder value and market efficiency. This reproduction is not always deliberate; it is sustained by the pursuit of symbolic capital, reputational standing as "business-savvy" sustainability experts or career advancement in global firms, which depends on satisfying coalitions of multinationals, investors and standard-setters whose interests align with neoliberal capitalism. Even well-meaning experts (as firsthand experienced in the field) may unwittingly act as agents of neoliberal reproduction, because the field-specific capital that they strive for (e.g. reputational capital as "business-friendly" sustainability experts or career advancement within global firms) is tied to satisfying powerful actors (multinational corporations, investors, standard-setters) whose interests align with neoliberal capitalism.

Yet recognizing the habitus as a reproductive mechanism also reveals points for intervention. Habitus is durable but not immutable. It can evolve when professionals are re-socialized to question the doxa and to admit alternative logics such as care, solidarity or Indigenous perspectives. This links directly to the distinction articulated by Dillard and Vinnari (2019): *accounting-based accountability* builds calculative categories first and then fits obligations to them, while *accountability-based accounting* begins with dialogic specification of obligations and only then develops calculative practice.

Given the mechanisms evidenced in Section 3.2 and synthesized in Figure 3, the question for practice is how dialogic, reflexive forms of accountability might become viable in a field currently funneled toward technocratic verification. The empirical analysis showed three mutually reinforcing reproduction mechanisms as discussed before: classificatory gatekeeping, commensuration infrastructures and discursive smoothing. These findings echo critiques of symbolic compliance and selective disclosure in sustainability reporting (Boiral, 2013; Cho *et al*., 2015; Hahn and Lülfs, 2013) and the long-standing concern with managerialist drift in social and environmental accounting (Gray *et al*., 1997, 2014, 2017; Milne and Gray, 2012). Moving beyond diagnosis, the issue is how these reproduction points might be disrupted to make **accountability-based accounting** (Dillard and Vinnari, 2019) possible, that is, calculative practice designed *after* dialogic specification of obligations rather than *before*. Abstracting from the field experiences, the author normatively derives four design levers:

First, pedagogy and accreditation should be re-oriented so that the *evidence hierarchies* taught to students and reinforced through professional accreditation no longer privilege numeric corroboration as the sole mark of validity. Induction and continuing professional development can require dialogic specification of "what counts" before commensuration takes place, training practitioners to treat stakeholder testimony and situated inquiry as legitimate evidence (Brown and Dillard, 2015). Such recognition redesign tackles classificatory gatekeeping at its root: by teaching future professionals to assign symbolic capital to plural forms of evidence.

Second, budgeting, liability and opinion templates must change so that chargeable time and professional risk allocation support dialogic engagement rather than suppress it. Fee models and time codes should allocate hours to stakeholder consultation and materiality deliberation, while opinion wording and working papers should permit reasoned narrative evaluation rather than defaulting unresolved issues to a boilerplate "limitation" (Dillard and Vinnari, 2019; Power, 1997). This lever targets the economic and procedural incentives that currently reinforce commensuration infrastructures.

Third, platform and portal design, the digital validation and benchmarking environments within which sustainability data now travel, should allow non-commensurable evidence to be lodged and traced. Validation logic can be re-written so that provenance and counter-views are captured, and benchmarking widgets cease to be hard gates for materiality. As Michelon *et al.*'s (2015) note, these infrastructures shape practice as powerfully as formal standards; redesigning them would break the automatic privileging of calculative idioms.

Fourth, assurance language and review norms require revision. Current house styles encourage the evacuation of controversy into neutral boilerplate and reviewers often test only numerical tie-outs rather than whether competing claims are represented fairly. Re-styling assurance reports to disclose the existence and content of disagreement would counteract discursive smoothing, signaling that plural and contested evidence can remain visible rather than being subsumed into technical neutrality.

These interventions do not reject quantification; rather, they re-order the *symbolic capital* that determines what can be counted and how. They operationalize the shift Dillard and Vinnari (2019) call for: from accounting-based accountability, where calculative categories precede and constrain obligations, to accountability-based accounting, where obligations are dialogically specified and then calculative practice is built to fit. In doing so, the section converts the empirical diagnosis of neoliberal reproduction into a set of theoretically grounded design levers that could make dialogic accountability thinkable and practicable inside the professional and technical infrastructures of sustainability assurance.

Summing up, the author's second reflection therefore underscores that the reproduction of neoliberal governance in sustainability accounting is not only structural but also deeply agential: it operates through the embodied habitus of professionals. By bringing a high-theory lens to this phenomenon, this article connects accounting research with critical organization theory on neoliberalism and subjectivity, demonstrating how concepts like Bourdieu's habitus and, maybe Foucault's governmentality, jointly illuminate the micro-foundations of macro-level persistence. The argument echoes across disciplines, from critical accounting studies of accountants' identity and illusio in Big Four firms to sociological analyses of how expert cultures instantiate neoliberal virtues of calculability and individualism. Thus, this discussion might enrich the literature in the future by theorizing professional habitus as a mediating bridge between field-level power structures and everyday practices, explaining how even *innovations couched as sustainable or progressive may be subtly reshaped to fit the neoliberal game*.

4.3 Neo-colonial symbolic violence

Given the abstracted field architecture later rendered in Figure 4 (see below), the EU perspectives should be read not as an exception but as a mere, high-contrast instance of a wider pattern in sustainability reporting and assurance. Where calculative expertise concentrates symbolic capital; classificatory gatekeeping; commensuration infrastructures; and discursive smoothing travel with standards. What cannot be rendered "assurable" or "comparable" is

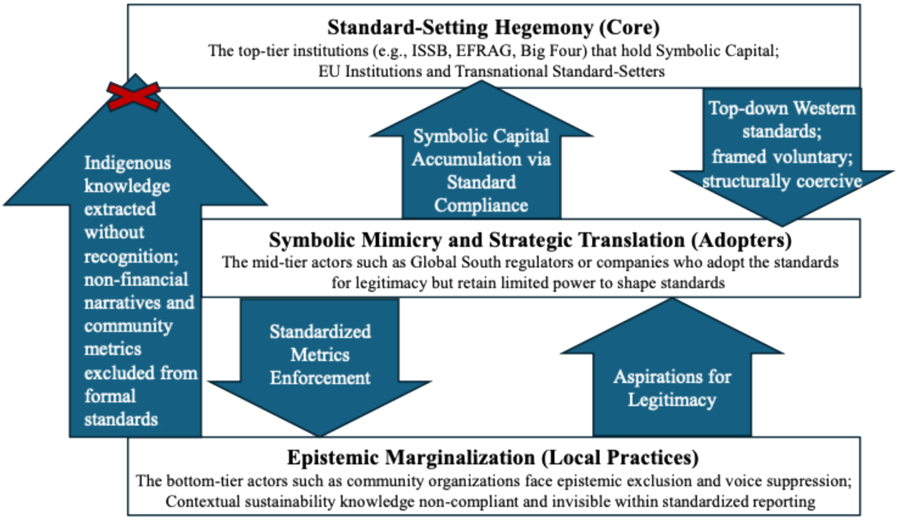

Figure 4. Hierarchies of symbolic violence and epistemic stratification in sustainability accounting. Source: Author's own work

recoded as context rather than account (Power, 1997, 2021). In Bourdieusian terms, this is the conversion of power into authority through doxa and misrecognition; a cultural arbitrary presented as a neutral technique that organizes who may speak and on what terms (Bourdieu, 1991). The sequence matters empirically: first categories and evidence hierarchies are imposed then organizational actors align to them because they carry the aura of scientific necessity; finally, the resulting order is taken-for-granted as *the only reasonable way to do accountability.*

Cross-context literature evidence corroborates this mechanism and clarifies its consequences. Studies of corporate sustainability reporting in Bangladesh, for example, show how global templates compel translation of locally salient concerns into financialized ESG rubrics; disclosures that are benchmarkable and auditable for external audiences but detached from situated accountability needs for workers and communities (Belal *et al.*, 2015). The effect is not simply a loss of nuance; it is a reclassification of what counts as legitimate sustainability knowledge in favor of those who possess calculative capital. In Sri Lanka, as another example, companies hybridize global scripts with local practices such as philanthropy and religiously inflected responsibility; yet these hybrids stabilize the legitimacy of the global classification rather than displacing it: symbolic capital accrues to actors fluent in the imported grammar while emic logics are re-inscribed as peripheral or ornamental (Alawattage and Fernando, 2017). Furthermore, in Middle Eastern contexts, investor-facing indicators dominate corporate reports while community notions of stewardship and justice are rendered "non-standard". Here too, the power to name and classify determines what appears as sustainability and who is authorized to define it (Kamla, 2007). These are not only symbolic exclusions; they have material consequences. Comparative accounts of extractives and infrastructure show how "best-practice" disclosure regimes present assured KPIs while leaving underlying power relations and harms offstage, a performance of *organized hypocrisy* (misrecognition, doxa and symbolic violence in Bourdieusian terms) that is sustainable precisely because numbers are auditable and thus recognized as authoritative in the field (Cho *et al.*, 2015; Everett *et al.*, 2007). Read through Bourdieu, the consecrated authority of numbers converts particular interests into neutral necessity: the dominated then consent to play by rules that appear objective but are historically situated.

Indigenous accounting research both corroborates and complicates this picture by showing how actors contest the game while operating inside it. A Bourdieusian reading of Fijian land reform documents how Indigenous communities mobilize audit artefacts and bureaucratic procedures as counter-capital; entering the dominant game to redirect its *telos*, its underlying purpose and normative orientation, toward collective obligations and customary authority rather than marketized land value (Finau and Chand, 2023). Work on "grounded accountability" further demonstrates how Indigenous temporalities and relational duties reorder what counts; moving accountability from investor usefulness toward self-determination and intergenerational obligation, an alternative doxa that refuses rightward drift toward market alignment and exposes the contingency of "good practice" categories in reporting and assurance (Scobie *et al.*, 2023). More recent evidence from informal housing in Fiji shows a dual movement of resistance and construction; communities translate selectively to gain recognition in formal systems yet insist on emic evaluative criteria that global rubrics neglect, accumulating local legitimacy even as they contest the hierarchy of capitals that travels with convergence (Finau *et al.*, 2025). The Timber Creek compensation case in the literature extends the critique to valuation itself; market-based calculation muted First Nations' conceptions of loss and country, demonstrating how "objectivity" in calculation can be a hiding place for exclusion: symbolic violence enacted through apparently neutral devices that claim universality while imposing a particular cultural order (Norris *et al.*, 2024). Read against Figure 4, these studies map trajectories that move up the vertical axis by mobilizing recognized resources yet resist rightward drift by holding to emic logics of obligation, showing both the possibility and the cost of translation within unequal fields of recognition.

Adjacent sustainability reporting regimes exhibit the same structuring logics with different veneers, reinforcing that Figure 4 depicts a field-general mechanism rather than an EU-specific anomaly. Integrated Reporting promised plural accountability, yet practice shows a gravitational pull toward capital-provider value and cross-firm comparability once assurance, liability and budgeting logics take hold (Flower, 2015); dialogic intent becomes an appendix to commensuration. This drift is not incidental but field-consistent with the dominance of market-aligned capital in the arena of standard-setting and assurance (Adams and Larrinaga, 2019; Flower, 2015). The ISSB (International Sustainability Standards Board) consolidation (IFRS Foundation, 2021) likewise justifies alignment through comparability and decision usefulness, recoding plurality as convergence and thereby reaffirming the authority of those capitals most recognized by global markets. The South African King Code (Thompson *et al.*, 2022) introduced a stakeholder vocabulary and combined assurance, but its effects are field-contingent. Where investor and professional capitals dominate, King compliance legitimates convergence while decision criteria default to auditability and benchmarks; where community capitals are institutionally recognized, the same code can underwrite dialogic specification of materiality and evidence (De Villiers *et al.*, 2020). In each case, what travels most reliably is not the text of the standard but the hierarchy of recognized capitals that orients its implementation.

Figure 4 distills all these observations into a relational ordering: a hegemonic tier that consecrates "comparability" as universal grammar; an intermediary tier where organizations secure legitimacy through mimicry and strategic translation; and a marginalized tier where locally grounded knowledges are rendered non-auditable and thus invisible. The figure is not meant as a static map but a theoretical abstraction of how symbolic capital circulates upward through compliance while misrecognition and erasure cascade downward, reproducing the hierarchy the author observed in practice, which will later be taken up in the discussion on neo-colonial symbolic violence.

The same field effects are also visible in regimes often treated as neutral infrastructure; the GRI's universalist taxonomy and World Bank policy toolkits circulate a doxa of calculability and "best practice" that privileges investor-facing commensuration over situated accountability; a drift consistent with what has been observed for IR and ISSB implementations (Adams and Larrinaga, 2019; Cho *et al.*, 2015; Everett *et al.*, 2007). Read

Bourdieusianly; this is misrecognition in operation; a cultural arbitrary that appears as necessity because it is consecrated by expert authority and institutional pedigree (Bourdieu, 1977, 1991). Historical work reminds us that such consecration has precedents; early accounting imperialism blended coercion with claims of modernity in colonial settings, leaving durable traces in contemporary rule-making (Davie and McLean, 2017; Sian, 2011).

At the same time, private-sector lobbying around the globalization of professional services shows how trade arrangements opened by the WTO were leveraged to entrench transnational firms' voice in domestic standard-setting, converting geopolitical advantage into professional authority (Arnold, 2005; Ashley *et al.*, 2023). As Boussebaa puts it, neo-colonialism entails "continued efforts by dominant, expansionist economies to access, shape and exploit once colonized nations to the advantage of the former" (2024, p. 31). Indigenous accounting studies caution that silence is not absence, but a field effect; where classificatory tests pre-sort what may speak, actors tactically translate and resist while holding to emic evaluative criteria (Finau and Chand, 2023; Fukofuka *et al.*, 2022; Yong and Fukofuka, 2023). Furthermore, linking the neo-colonial dynamics traced here to climate justice, recent work shows that "just transitions" redistribute risks and benefits unevenly across time and place; intergenerational accountability becomes a necessary criterion for evaluating sustainability disclosures that might otherwise obscure who bears the costs and when (Scobie *et al.*, 2024). Taken together, these strands motivate a postcolonial reflexivity toward international financial institutions and Big Four dominance in sustainability reporting; the question is not only how to add indicators, but how to redistribute recognition so plural capitals can enter the game as capitals (Degos *et al.*, 2018; Lassou *et al.*, 2019).

Historical and governmental trajectories help explain the durability of these effects and connect them to colonial legacies. In French-speaking Africa, the uneasy path toward IFRS illustrates how convergence projects embed colonial inheritances into the institutions that define "best practice." The authority of the template stems from prior consecration rather than present contextual fit; professional recognition is thus inherited and reproduced through education, networks and law (Degos *et al.*, 2018). Comparative work on government accounting reforms in sub-Saharan Africa shows how former metropoles steer change through monetary unions, consultancies and training; combining coercive and soft mechanisms that convert geopolitical power into professional authority: symbolic capital doing structuring work in the field of public sector accounting (Lassou *et al.*, 2019). At the global rule-making frontier, professional and corporate coalitions have lobbied for trade and transparency arrangements that open markets for transnational services and give those coalitions disproportionate voice in domestic rule-making; a configuration that entrenches their position and naturalizes investor-oriented commensuration as common sense (Arnold, 2005, as discussed in Ashley *et al.*). Conceptually, this aligns with neo-colonialism as the continuation of dominance through organizations and expert networks rather than overt rule; the very scenario in which Western professionals are positioned as bearers of universal knowledge and local expertise is translated or sidelined (Boussebaa, 2022). The empirical plausibility of neo-colonial symbolic violence in sustainability reporting thus rests on multiple strands: colonial continuities in standard diffusion; the contemporary prestige of professional calculative capital; and the patterned silencing of Indigenous and community epistemologies under the banner of "comparability" and "decision usefulness."

Three implications follow for a Bourdieusian analysis of the power play in global regimes of sustainability reporting: First, silence is structural rather than a deficit of participation. Classificatory tests and platform designs pre-sort what may speak and the consecrated authority of market-aligned capitals ensures that dissenting logics are heard only when translated into the dominant grammar. This explains why the same community testimony that is persuasive in local fora becomes "non-auditable" in assurance rooms, and why narratives that cannot be benchmarked across peer firms migrate to appendices. This dynamic extends well beyond Indigenous communities or the Global South to encompass all structurally marginalized and socially disadvantaged groups, whose perspectives are routinely sidelined unless rendered in the language of dominant market rationalities. Second, counter-speech can accumulate capital without surrendering its *telos*. This means that when people or groups speak out against dominant standards or practices, they can gain recognition, credibility or influence, in Bourdieusian words, "capital" in the system, and they can do this without giving up their original purpose or values (telos). In other words, it is possible to challenge the mainstream and still maintain your core beliefs while gaining a stronger position in the field. Where communities specify obligations and temporalities first, calculative practices can be positioned as support rather than filters; a move from accounting-based accountability to accountability-based accounting that targets the locus of misrecognition by re-founding categories on dialogic specification of "what counts" (Dillard and Vinnari, 2019). The Indigenous cases show *how* this is done in practice; by converting bureaucratic and audit artefacts into instruments of grounded accountability while refusing the erasure of emic criteria (Finau and Chand, 2023; Finau *et al.*, 2025; Norris *et al.*, 2024; Scobie *et al.*, 2023). Third, durable change requires redistributing recognition inside standard-setting, reporting and assurance so that plural capitals enter the game as capitals. Without institutional redesign that confers recognizability and review power on non-investor logics, convergence will continue to manufacture compliance that is comparable yet unaccountable to those most affected; a form of symbolic compliance sustained by organized hypocrisy and shielded by the prestige of calculation (Adams and Larrinaga, 2019; Cho *et al.*, 2015).

5. Conclusion: toward a Bourdieusian architecture of sustainability accounting

Collectively, the reflections advanced in this paper open new conceptual pathways for critical accounting and organizational theorists engaging with sustainability accounting. Bourdieu's sociology has been used in accounting scholarship before (Everett *et al.*, 2007; Malsch *et al.*, 2011; Shenkin and Coulson, 2007), yet its potential remains under-developed in this domain. By mobilizing his constructs of field, capital, habitus and symbolic violence, this study has demonstrated how regulatory processes, professional practices and transnational regimes are shaped by subtle yet durable forms of symbolic power. In doing so, sustainability accounting appears not as a neutral technical apparatus but as a cultural-symbolic arena where struggles over meaning, legitimacy and epistemic authority are played out. This reconceptualization encourages scholars and practitioners alike to view disclosure regimes in relation to broader socio-political power dynamics, both within organizations and across global regulatory landscapes.

Figure 5 synthesizes the article's argument into a layered conceptual architecture. It maps three interrelated symbolic dynamics, regulatory struggles, professional reproduction and

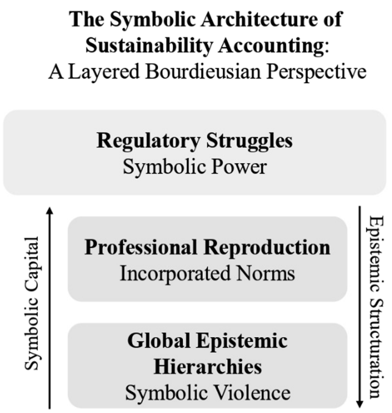

Figure 5. Symbolic architecture of sustainability accounting: a layered Bourdieusian perspective. Source: Author's own work

epistemic domination onto Bourdieu's constructs of field, capital, habitus and symbolic violence. Together, these layers demonstrate how sustainability accounting is not a neutral technical exercise but a symbolic field in which calculative logics are consecrated, dissenting voices are pre-sorted and neoliberal rationalities are reproduced across regulatory, professional and transnational arenas.

Reflecting on the article's contributions, the first theoretical advance lies in moving from diagnosis to mechanism. Rather than reiterating that investor-centered logics dominate, the analysis specifies how domination is reproduced in practice. Three mechanisms recur across the field: classificatory gatekeeping, where only "assurable" or "comparable" claims count; commensuration infrastructures, where portals, validation rules and benchmarking widgets privilege calculative idioms; and discursive smoothing, where assurance language translates contestation into procedural neutrality. These mechanisms demonstrate misrecognition at work, making visible how symbolic capital is converted into authority at concrete sites. In this sense, the contribution extends critiques of organized hypocrisy and managerial drift (Adams and Larrinaga, 2019; Cho *et al*., 2015) by identifying where interventions might occur rather than only diagnosing their effects.

The second advance is a cumulative field model that integrates levels of analysis. Figure 2 mapped actors in the sustainability field; Figure 3 detailed the professional dispositions through which those placements are reproduced in daily assurance practices; and Figure 4 scaled the pattern to transnational hierarchies and neo-colonial effects. This alignment is not cosmetic: it shows that what appears as a technical bottleneck in an assurance room, for example, a validation rule, is the same structure that, when circulated globally, contributes to the silencing of Indigenous and community epistemologies.

The third advance develops dialogic accountability theory by specifying the design levers through which symbolic reproduction might be disrupted. Prior scholarship distinguishes between "accounting-based accountability" and "accountability-based accounting" (Dillard and Vinnari, 2019). This study extends that distinction by linking interventions directly to the reproduction mechanisms: re-ranking evidence hierarchies in pedagogy and accreditation; changing budgeting and liability templates to create space for deliberation; redesigning portal validation so that non-commensurable evidence can be lodged with provenance; and revising assurance prose so that controversy is represented rather than evacuated. In this way, the contribution is not only normative but operational: it identifies how symbolic capital might be redistributed in classification and verification devices to support dialogic accountability (Brown and Dillard, 2015).

By connecting field-level symbolic struggles with practitioner habitus and transnational hierarchies, the paper advances a more holistic theorization of sustainability accounting's social function. It also situates its argument within existing debates. Building on Brown and Tregidga's (2017) call to re-politicize accounting through dissensus, this analysis shifts the focus from moments of rupture to the conditions of possibility for rupture, showing how symbolic capital and professional habitus foreclose certain claims before they can even be voiced. Extending Gray's (2010) skepticism that sustainability accounting is ontologically incompatible with organizational boundaries, this paper demonstrates how symbolic domination sustains that incompatibility by shaping what can be seen, said or audited. Rather than rejecting sustainability accounting as fiction, the argument here explicates how its capture by neoliberal logics is rendered legitimate and internalized through misrecognition.

From this vantage point, sustainability standards such as the ESRS are not simply technical devices but symbolic instruments that both reflect and reproduce global power asymmetries. Their global diffusion enacts neo-colonial symbolic violence by privileging Western epistemologies while marginalizing Indigenous and community voices (Alawattage and Fernando, 2017; Belal *et al*., 2015; Kamla, 2007). The integrated Bourdieusian and postcolonial critique advanced here thus deepens understanding of how symbolic power operates across regulatory, professional and global domains and why accountability remains tethered to calculative rationalities despite persistent calls for pluralism.

Finally, the paper gestures toward future research. Building on this article's Bourdieusian architecture, further work could move beyond diagnosis to examine how the symbolic structures theorized here are both reproduced and contested in evolving sustainability accounting regimes. First, the mapped field-level struggles around regulatory contestation call for longitudinal analyses of standard-setting arenas, tracing how symbolic capital is mobilized when investor-aligned simplifications meet calls for stakeholder-centered reform and whether alternative capitals ever gain institutional recognition. Second, the theorization of professional habitus and illusio invites deeper ethnographies and pedagogical studies of professional formation: how training, accreditation and everyday assurance routines sustain neoliberal dispositions and whether interventions can cultivate a reflexive habitus capable of engaging plural accountability logics. Third, the extension of symbolic violence to global reporting infrastructures suggests comparative work on how ESRS, ISSB and IR "travel" and are translated around the globe, how they are hybridized, resisted or appropriated in the Global South and Indigenous contexts and whether local epistemologies can reconfigure classificatory gatekeeping, commensuration infrastructures and discursive smoothing. Finally, empirical studies could interrogate the practical uptake of the design levers proposed here, asking how recognition might be redistributed in professional and technical infrastructures and whether such redesign can meaningfully disrupt symbolic domination rather than being reabsorbed into the neoliberal game.

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