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The Accountability Assembly as a Counter-Accounting Performance

Abstract

This chapter explores how accountability is performed within Citizens UK's framework of community organising. Drawing on our experience of community organising, we unpack an important instance of community organising action called the 'accountability assembly', in which community leaders secure commitments from powerholders in response to their demands and, in doing so, establish benchmarks against which to hold them to account. We contribute to critical accounting literature by characterising the accountability assembly as a 'counter-accounting performance'. We do so by appealing to, and developing, the notion of 'counter-accounting', as elaborated in critical accounting literature, whose democratic potential we probe by drawing on the work of Laclau and Mouffe. Their political discourse theory furnishes us with concepts such as hegemony and agonistic democracy, which we argue enable us to foreground in a revealing and critical way the transformational, dramatic, and democratic character of accountability assemblies as a form of political practice.

Introduction

This chapter critically explores the way that accountability is performed through accountability assemblies in Citizens UK's community organising. Community organising brings together members of the community to identify shared problems, debate solutions and plan actions that can realise their shared interests by persuading powerholders to enact change. The Citizens UK model of community organising that we discuss here relies on community organisers who facilitate the process of building powerful alliances across a wide range of organisations to exert pressure on powerholders to respond to community demands. As its website explains, Citizens UK 'is a people-powered alliance of diverse local communities working together for the common good' (Citizens UK, 2023a). They are focused on developing leaders and campaigns that impact on important issues by mobilising feelings of anger and frustration:

Community Organising is for people who are angry with the ways things are and want to do something about it; for people who feel powerless or frustrated with the system, or worried about the direction the country is going (Citizens UK, 2023b).

The accountability assembly is one of a number of important tools that Citizens UK draws on. It is centred on a well-publicized and attended event that aims to bring community members together who have been working on campaigns, with the aim of holding relevant powerholders to account by putting to them their demands – often referred to as 'asks' by community organisers. Thus, an accountability assembly will often bring together a number of asks directed at powerholders, linked, for example, to a living wage campaign, a campaign against hate crime, a street lighting campaign, among others.

Drawing resources from political discourse theory and the work of Laclau and Mouffe (1985) in particular, we explore a series of practices that emerge before, during and in the aftermath of accountability assemblies – what we call ‘pre-event’, ‘event’, and ‘post-event’ performances – assessing their role in countering and/or transforming hegemonic positions around key social issues. Thus, by probing the critical and democratic potential of this important action in the community organising toolkit, this chapter expands our understanding of accounting beyond a simple reporting device. Instead, we argue that accountability assemblies create spaces for the performance of public accountability, wherein community members, often from marginalised communities, can exercise relational power by putting their demands to powerholders in a robust and persuasive manner. Seen from this perspective, that is, as an instance of accounting and accountability, our study of accountability assemblies is informed by debates on emancipatory accounting praxis in the critical accounting literature. Our characterisation of accountability assembly practices as forms of ‘counter-accounting’ seeks to contribute to debates around the transformative and democratising potential of counter-accounts through a unique case study (Brown and Tregidga, 2017, Gallhofer et al., 2015, Gallhofer and Haslam, 2019, Spence, 2009, Tregidga, 2017).

In developing this argument, we also draw on our experiences as community organisers, leaders, teachers, and researchers in community organising, which have exposed us to a wide range of lively and fluid forms of accountability practice in community organising.

The chapter is structured as follows. First, we describe the general features of accountability assemblies, situating them in the context of Citizens UK’s genre of community organising. We suggest that accountability assemblies offer us a particularly instructive ‘entry point’ into studying the constructed and political dimensions of community organising and its place in a democratic polity, allowing us to probe questions about how marginalised experiences and alternative accounts become visible; how new visions emerge; how different actors navigate tensions between them as they construct their demands; how related practices and norms are contested or defended; and the role of passion, emotion and story-telling in the performance of accountability assemblies. We then consider the literature in critical accounting, before outlining the way we propose to address these questions from the point of view of theory and research methodology. Drawing on political discourse theory and our experience of community organising, we offer a critical analysis of accountability assemblies, arguing that they can be understood as sites of potential counter-accounting performances. We conclude with a discussion of the range of possible outcomes that might emerge from accountability assemblies, noting how the impossibility of eliminating the risk of regressive outcomes opens up further avenues for critical accounting literature to research counter-accounting performances.

Accountability Assemblies in the Context of Citizens UK community organising

Community organising is a term that has been used in different ways and in different contexts to describe strategies and repertoires of collective action through which communities and local people are mobilised to explore issues of mutual concern. There are various traditions and approaches to community organising that look at initiatives to increase community voice in places of decision-making and how to challenge social inequalities and oppressive institutions (Christens & Speers, 2015; Fisher & Shragge, 2000). In this chapter, we focus on one particular framework of community organising. In particular, we focus on the framework that has been developed by Citizens UK, building on the broad-based community organising practices of the Industrial Areas Foundation in the US (Gravel, 2001). Citizens UK organisers facilitate

community mobilisation around a range of issues, responding dynamically to locally and nationally defined challenges by bringing together a broad-based alliance of local organisations orchestrated to increase citizens' democratic leverage through actions that seek to address those challenges. Focusing on London-based community organising, Wills (2012, p. 114) for example notes how the form of politics that Citizens UK promote has managed to overcome standard challenges associated with bringing together people in collective assemblages by building 'social solidarity' and 'forged connections'.

Legg & Nottingham Citizens (2021) also explore the performative-emotive tactics that are used in community organising to hold those in power to account. To develop our understanding of these tactics, Legg & Nottingham Citizens (2021, p. 1183) draw on Askins's (2016) concept of 'emotional citizenry' to capture the 'everyday spaces of meaningful encounter and vulnerability' beyond the usual formal features associated with actions in the political arena. Taking a different, though related tack, Bunyan (2021, p. 910) unpacks the 'hallmarks of the political in community organising', identifying the distinctive features of Citizens UK's community organising approach: 'association, action, appearance and authenticity... as primary ways of being-together-politically'. Through this analysis Bunyan (2021) identifies community organising as an effective means for people to be political in a 'human' way, struggling and acting together for the common good. Such a process helps those involved to develop both their individual identity and to express their collective solidarity with other people involved (Bunyan, 2021), so that civil society can build power together and challenge market and state dominance (Bunyan, 2016).

These pieces of literature emphasise the importance to Citizens UK community organising of engaging collectively in forms of political contestation by building solidarity through shared lived experience and emotional investments, and to contest the *status quo* by giving voice to those whose lives are marginalised. As we will show in our analysis, accountability assemblies can be understood as a key way to perform such collective solidarity in a way that sensitises powerholders to counter-accounts and makes them accountable to them. In that way, our argument draws on research conducted by Wills (2023, p. 2) who characterises Citizens UK's accountability assemblies as a 'political drama' that 'turns democracy into a theatre', allowing ordinary citizens to become political active in ways that go beyond placing their voting slip in the ballot box.

The accountability assemblies can be understood as democratic theatres because they are designed to make visible the way powerholders are connected to communities. Powerholders and many civil society organisations often feel alienated from one another for several reasons, including the absence of regular interaction between them and the conditions that might facilitate this interaction. Whilst formal elections are widely recognised to be important for democratic communication, voting mechanisms are also widely seen as limited in their capacity to foster a dynamic democratic community spirit. By staging events in which community demands¹ can be put to powerholders in a transparent and public manner, it is claimed that accountability assemblies can both make visible and enhance the democratic character of a polity in a 'thicker' and more meaningful way. Democratic civic capital is forged through long-term relationships built up by persuading powerholders to respond to local demands and to work with the community to achieve common aims. However, this often involves the public articulation of counter-accounts that challenge norms and practices that embody the *status quo*. By transforming locally identified issues into concrete demands at accountability assemblies,

¹ Although Citizens UK community organisers often use the concept of 'ask' rather than 'demand', we use the term demand here as this tracks more closely the phraseology of Laclau and Mouffe.

Citizens UK community organising thus creates a space in which counter-accounts forge new benchmarks against which powerholders can be held to account by local people, and ultimately facilitate democratic transformation.

The field of community organising enables us therefore to explore the potential of accountability assemblies to challenge the *status quo*, create conditions for a counter-hegemonic common sense to emerge, and enhance the democratic character of the local, regional, or national polity. In order to contextualise our case study, we now offer a brief overview of some key elements associated with the ‘performance’ of the accountability assembly, as understood within a Citizens UK community organising framework.

The first thing to note is that there is a whole host of activities that take place *prior to the accountability assembly* considered critical to its success, including: listening exercises designed to ascertain community concerns and issues, power analyses designed to identify key powerholders, 1-2-1 meetings with people with relevant knowledge, influence and connections, as well as rigorous planning. These activities are carried out by members of local organisations, facilitated by local Citizens UK organisers. But, as mentioned earlier, organisations are themselves members of a broad-based alliance that commits to being involved in their local or regional ‘citizen chapters’ by devoting their individual members’ labour time to community organising, attending Citizens UK training sessions and paying dues which fund the work of the alliance and maintain their independence from state and corporate vested interests. The accountability assembly, then, brings together in a public space powerholders with civil society organisations. As regards *the event itself*, relevant features include the formal introductions of member organisations (so-called ‘roll calls’), moments of celebration, displays of joy, sadness, and friction, as well as the formal securing of commitments from powerholders, typically in a respectful and inclusive manner. Finally, *post-assembly* features include regular evaluations and actions designed to maintain relations with powerholders and monitor progress in relation to commitments.

Through these processes, three key aspects emerge for us that we will explore further in the literature and empirical sections of the chapter. First, the way marginalised experiences become visible and serve as the foundation of counter-accounts and alternative transformational visions. Second, the role passion and emotion play in these processes. Third, the contestation of dominant accounts and the way tensions are negotiated among member organisations and between them and powerholders, as demands are constructed and formulated. We turn now to examine the literature on critical accounting in social activism and social movements.

Critical Accounting Literature: Accountability and counter-accounts

Critical accounting literature has engaged for some time with general accountability processes, as well as processes of social accounting and NGO accounting in particular (Gray et al., 1997; Dey et al., 2011; O’Leary, 2017; O’Dwyer & Unerman, 2008). Particularly pertinent for this chapter is research exploring alternative approaches to accountability through the notion of ‘counter-accounting’, because this has been linked to organisations and social movements’ repertoires to speak truth to power and hold those with power to account (Sikka, 2006; Lehman et al., 2016; Vinnari & Laine, 2017). In this context, George et al. (2021) argue that ‘counter-accounts’ have been used in attempts to democratise and facilitate progressive change by giving voice to those who have been marginalised. Through this literature we can thus probe questions about how different actors construct their demands and navigate tensions encountered in this

process; how practices associated with the *status quo* are contested by giving voice to the marginalized; and the role of emotion. To do this we explore the relationship between accounting and accountability processes, some more mainstream, some more radical in character.

It could be said that all forms of accounting practice have an impact on the *status quo*, whether to reinforce and defend it, or to contest and transform it. Acknowledging that accounting practices can move in a progressive or a regressive direction, accounting literature has explored the conditions of possibility for transformation from the point of view of those who are usually understood to be marginalised or less powerful. This literature has thus identified the necessary grassroots foundations of such practices and the role that consistent engagement with affected stakeholders plays in avoiding co-optation (Banks et al., 2015; O'Dwyer & Boomsma, 2015; Yates & Difrancesco, 2021). However, critical accounting literature also emphasizes how the use of standard accounting processes tends to promote individualizing forms of accountability that militate against more collective forms of plural and democratic engagement (Brown, 2009; Dillard & Vinnari, 2019; Gray et al., 2014; Gallhofer & Haslam, 2019). For example, Brown et al. (2015) call for multiple accounting and accountability systems to enable more agonistic and diverse forms of engagement that avoid elite capture. 'Counter-accounts' are thus seen as playing a particularly important role in bringing communities together and advancing a more democratic approach to progressive change (Brown, 2017; Brown & Tregidga, 2017; Gallhofer et al., 2015). However, as we will see now, counter-accounts themselves are not sufficient in bringing about social change: the question of power also needs to be explicitly thematised (Cooper et al., 2005).

Civil society has played an important role in producing counter-accounts with the aim of facilitating democratic change (Apostol, 2015). While counter-accounts can help re-value organisations, it is equally important to accompany them with efforts to empower marginalised groups by appealing to perspectives foreign to the interests of corporate elites, and in this way facilitate democratic and transformative change effectively (Apostol, 2015). Against this (power) background, then, counter-accounts constitute a good basis for the development of a form of 'emancipatory accounting' (Apostol, 2015; Gallhofer & Haslam, 1997). 'Shadow accounting' as another form of counter-accounting can also be used to intervene critically *vis-à-vis* an organisation, but as Tregidga (2017) argues, it is questionable whether it can successfully destabilise power relations without a detailed analysis of the power dynamics involved (Dey et al., 2011). Tweedie (2022) is also sceptical of the role counter-accounts can play in the process of transforming existing powerful social and political practices in society. Reflecting on our current societal environment of post-truths and misinformation, Tweedie (2022) calls for a balanced and careful assessment of counter-accounts, including their limitations, to better understand how effective they can be when mobilised in political and social struggles. Put differently, we must ask how it is possible to successfully disrupt the *status quo* and the power relations that it embodies? Tregidga (2017) argues that this entails marshalling robust criteria of legitimacy and pluralism because entrenched power relations can be challenged only when the voice contesting this power is not only plural but also strong. Accountability assemblies, as envisioned by Citizens UK, can thus be said to perform counter-accounts in a way that gives its plural voice the strength needed to counter-balance powerholders effectively by building relational power through alliance-building. Similarly, George et al. (2021) note how counter-accounts need to be mobilised through alliances if they are to have any realistic chance to hold powerholders to account. An important strand in the accounting literature that focuses on agonistic forms of engagement also appears consistent with Citizens UK's use of the accountability assembly, particularly its call to identify and

recognise power positionality and dynamics in order to better understand and challenge relevant powerholders (Dillard & Roslender, 2011; Brown & Dillard, 2013; Manetti et al., 2021; Bolton, 2017; Stout, 2010).

An arresting illustration of this process concerns the way Lehman et al. (2016) highlight the role played by counter-accounts to expose the impacts of, and powerfully challenge, neoliberal immigration policies. Noting that such immigration policies uphold ‘neoliberal principles of life by expanding market mentalities and governance through technologies of measurement, reports, audits and surveillance’, they argue it is crucial to offer counter-accounts rooted in the lived experience of people, so as to produce new visibilities and empower marginalised communities (Lehman et al., 2016, p. 43). As we will see later, accountability assemblies rely heavily on in-depth listening exercises and testimonials to contest standard forms of accounting by offering more detail and nuance to people’s experiences, and to engage participants by ‘moving’ them emotionally through story-telling.

Building on this literature, we turn to public actions grounded in broad-based organising as advanced by Citizens UK. Much of the extant research in critical accounting, for legitimate reasons, has taken a corporate and organisation-centred approach in the exploration of counter-accounting and the way it can speak truth to power. In this chapter, however, we intend to focus on a space outside corporate reporting, arguing not only that counter-accounts must be accompanied by an awareness and analysis of the related political and power dynamics in play (Tregidga, 2017), but that they must also – through research and lived experience – be brought to life by those who create and engage with them. We now offer an outline of our theoretical framework and methodology, which form the backdrop to our study of Citizens UK’s performance of accountability assemblies.

Political Discourse Theory

Our problematisation of the practices and discourses of the accountability assembly draws upon the resources of Laclau and Mouffe’s political discourse theory. In setting the scene, we begin with a discussion of the categories of discourse theory and its implications for politics, before considering how the concepts of hegemony/counter-hegemony, equivalence/difference, domination/antagonism, passion and agonism offer a useful vocabulary with which to interpret accountability assemblies.

Discourse, Hegemony, and the Political

The concept of discourse in political discourse theory aims, in the first instance, to capture the meaning associated with objects, relations, identities, and norms. But to say something is discursive is to say not only that something has meaning but that this meaning is structured by the material conditions and conventions governing the production of that meaning. Discourse, therefore, is not reducible to talk or text: a gesture or image or object can carry meaning too (Laclau & Mouffe, 1985). What matters from the point of view of political discourse theory is our capacity to discern not only meaning patterns but also the conditions of their production. However, since such conditions and conventions of meaning production are not inherently fixed, discourses are always marked by contingency and potential contestation (Laclau & Mouffe, 1985). In other words, things can always be signified or valued differently.

Within a political discourse theory framework, hegemony involves exercising the power to fix existing patterns of meaning and associated objects, relations, norms, etc. in a way that aligns

with the interests that underpin the *status quo*. It does so by rendering their contingent conditions of possibility less visible (Laclau & Mouffe, 1985). Counter-hegemonic activities and events on the other hand seek to contest the seeming necessity of hegemonic meanings and norms, proposing instead alternative ways of understanding and organising life (Laclau & Mouffe, 1985). Different social ‘realities’ are thus constructed and emerge within different discursive systems.

This framework enables us to recast accountability assemblies as *occasions in which community organisers and leaders seek to transform hegemonic accounts* of our social reality through the presentation of counter-hegemonic accounts. For example, living wage counter-accounts not only draw attention to relations of domination characterised by chronic low pay (Skilling & Tregidga, 2019), but are also performed in a way that renders visible the contingency underlying a hegemonic system in which relations of domination had become naturalised. Counter-accounts – as conceptualised through political discourse theory – open the possibility to reimagine society along different lines, even if it does not guarantee its realisation. The objective of such a counter-hegemonic account, then, is to transform relations of domination into oppositional, antagonistic relations that demonstrate that different social realities are possible based on distinct political choices.

Hegemonic efforts succeed when they reinforce dominant and ‘routine’ practices of the *status quo*. The moment of antagonism thus signals the division of social space into opposing camps, a division constructed through relations of equivalence established between disparate demands and struggles. Counter-hegemonic alliances are thus brought into being through what Laclau and Mouffe (1985) call logics of equivalence, establishing their unity and common aims by presenting themselves as equivalent to each other, as against those who defend the *status quo*. At the same time, logics of difference seek to break down equivalential chains in an attempt to accommodate demands and identities without the need to materially change the hegemonic order.

Antagonism and Agonism

An appeal to the logic of equivalence allows us to understand how Citizens UK community organising brings together various organisations and people in constructing counter-hegemonic accounts aiming to challenge the routine ways of doing politics. Accountability assemblies open up the space for alternative possibilities to emerge and, as such, their performance carries the potential to challenge and transform an existing order. The emphasis on antagonism should not, however, suggest that participants in each camp intend to lay their hands on the throats of the other camp’s members. In qualifying something as antagonistic we aim to foreground how a political choice is at stake that is fundamental and that must be confronted. This is consistent with the idea that participants affirm the legitimacy of accountability processes within the field of politics. For this reason, Mouffe prefers to use the term agonism to qualify these sorts of relations. Indeed, through agonism, we will also explore the role emotions play in accountability assembly performances. This is because every agonistic relationship between participants is permeated by an awareness of its antagonistic political dimension.

The incorporation of antagonism into agonism is one of Mouffe’s central insights in thinking about the transformative character of radical and plural democratic politics. As long as a certain degree of common ground exists around the main ethico-political principles of liberal democratic politics, conflicting interpretations of such principles will still express and mobilise demands and passions around democratic objectives. As such, while antagonism establishes a

sharp us/them opposition, agonism refers to a struggle or a ‘conflictual consensus’ between adversaries who either contest or defend norms that define the hegemonic *status quo*. The concept of agonism will enable us to show how accountability assemblies create a space in which collective demands and passions can be expressed in a way that maintains a social adversarial link with someone pursuing a distinct political agenda, without constructing the other as an enemy that must be eliminated (Mouffe 2000, p. 103).

Importantly, then, our emphasis on the contingent and constructed character of demands and the *status quo* opens a space within which to problematise discourses and practices of different forces seeking to shape meaning or attribute significance in the context of the performance of accountability assemblies.

Methodology

Whilst much of our society may be dominated by a *politics as usual* attitude, there are groups that explore ways to transform society in meaningful ways, even if incrementally. Scholars argue that it is important to investigate the diversity of these organisations and the plurality of accountability practices that they adopt (Brown, 2009). We contribute to this enterprise by focusing on the experiences of Citizens UK’s community organising, and the performance of accountability assemblies in particular. In our case study, we collaborate with one of Citizens UK’s local chapters in three ways: first, as community leaders in community organising; second, as educators involved in the design and delivery of a module which draws students into community organising; third, as researchers exploring Citizens UK’s approach through the lens of agonistic democracy and political discourse theory more generally. As such, this chapter is informed by our experiences with Citizens UK’s work wearing a number of different hats, and interacting with community members, leaders, and organisers as co-organisers, co-researchers, and co-producers.

The analysis that follows includes insights drawing from our participation in different accountability assemblies organised by Citizens UK over the past four years, accessed through, among other things, (personal) notes recording our observations and reflections of the process, interviews, surveys, as well as assembly and meeting scripts.

Accountability Assemblies as Performance: A Political Discourse Theory Analysis

Our analysis does not exhaust all features associated with accountability assemblies. Rather, it emphasises elements whose analysis can contribute to counter-accounting scholarship. Accordingly, we focus on alliance-building and the tensions associated with this process, drawing out its transformational, dramatic, and democratic character. In characterizing the accountability assembly as a performance, we thus mean to foreground three important aspects of associated practices.

The first aspect is linked to the production of a space that enables new social practices, relations, and collective visions to emerge through the rearticulation of the demands and identities of the different groups of the alliance into a common discourse, understood as a counter-account. The accountability assembly is thus seen as having important transformational value and potential. The dramaturgical aspects highlight the staged quality of the accountability assembly that includes story-telling and testimonials, often brimming with emotionally charged interactions and celebrations (see also Wills, 2023). For example, staging for powerholders of a local council an occasion in which they can listen and respond to the everyday financial struggles of a social care worker in the setting of a foodbank, creates a multi-

layered and emotionally charged real-life performance which cannot be easily brushed off with logic and politeness. Finally, the accountability assembly can also be understood as a political, indeed democratic, performance wherein existing social practices are contested or defended by laying out the political choices at stake and by finding antagonistic and/or agonistic ways of negotiating tensions among relevant agents involved in this struggle. For instance, elected officials often respond to worries associated with poor street lighting provision by citing facts and statistics that show how difficult it is for the local Borough to address them; but the alliance can and does respond with positive examples where such needs are met, drawing from other local Boroughs, creating a negotiation space that builds on these alternative possibilities.

In what follows, we illustrate how these aspects of the assembly performance resonate across the pre-event, event, and post-event stages.

Pre-event Performances

According to Citizens UK, the purpose of the accountability assembly is to celebrate the democratic power of civil society (Citizens UK, 2022). However, a lot of work goes into preparing for this event, amounting in effect to the construction of counter-accounts through extensive listening exercises, conducting power analyses, and inviting key powerholders.

The backbone of each accountability assembly is the presentation of detailed counter-accounts and demands regarding selected issues. For this to happen, however, members of the local alliance engage in listening exercises to discern key concerns of the community, including those of members of the constituent organisations, neighbourhood groups, faith groups, civic associations, and individual residents. Through collective meetings and 1-2-1 discussions, stories emerge revealing the matrix of interests, challenges, passions, and visions present in the community. As part of Citizens UK's repertoire, the practice of listening aims to render voices and stories legible to the community, offering an opportunity for members to identify and make sense of overlaps and divergences of experience. Narrated stories of member experiences provide points of identification and emotional investment that underpin group solidarity. Under the right conditions, and as more organisations and members engage in this process of listening, a nuanced collective awareness emerges about challenges facing the community, what norms need to be contested and re-imagined, how these concerns can be expressed as demands, what potential actions can be taken, all helping to forge an overall sense of collective vision for change.

This listening work forms the backbone of Citizens UK's outlook and its practice, in part because community organising is accountable to its members, who are also members of the community. Just as the accountability assembly event stages a performance which calls powerholders to account, pre-event listening exercises perform a similar accountability function in which the practice of community organising is held accountable to the community. As listeners themselves, leaders of the alliance openly declare their accountability to the campaign, sharing the ways that they will be accountable to the issues that are being raised. For example, community leaders agree to engage with powerholders in particular ways and to continue to engage in ongoing listening, making sure that the campaign is most relevant to those who are directly affected. A key way to do this entails getting those with direct experience of the issue involved in the campaign, so leaders are not speaking on their behalf but instead speaking and working with them.

For example, one of the largest campaigns that Citizens UK have undertaken concerns fighting for a living wage for social care workers. In developing this campaign, organisational members of the alliance across the country engaged in sustained listening activities, reaching large numbers of care labourers experiencing in-work poverty, and in this way foregrounding problematic employment practices and norms that characterise the hegemonic *status quo* and that demand to be contested and transformed. Importantly, such listening exercises open up spaces for members not only to build chains of equivalence across people's experiences, but also to challenge the way that these experiences have historically been siloed through various individualising logics that emphasize difference and personal choice.

Such individualising logics, however, are not without their own attractions and emotional investments, even if they also contribute to the perpetuation of relations of domination. Confronting and overcoming differences, therefore, can generate difficult, emotionally charged tensions that can quickly generate antagonistic feelings. It is crucial for organisers, leaders, and members to cultivate conditions in which an ethos of agonistic respect can flourish; and in doing so inform the construction of common interests and demands that community members will be able to get behind prior to the accountability assembly event itself. Cultivating these conditions demands considerable effort and resources. Moreover, far from assuming that there is such a thing as 'natural' leadership, community organisers engage alliance members in periodic, ongoing education and training to build up the confidence of ordinary people, young and old, in order for their voices to emerge and be heard and for their potential for leadership to be realised.

The formulation of the campaign's demands and vision is non-trivial and often challenging and emotionally charged, as we have seen. However, this is not the only pre-event activity that matters. So too is the need to undertake detailed and dynamic power analyses to identify the relevant powerholders, as well as their interests and positions in the wider network of relational power. This is always fluid and ever-changing as leaders and the wider membership conduct 1-2-1s and continue to learn and feed back their understanding of the 'power landscape', transforming it in the process. Indeed, the power analysis is itself a form of (ac)counting, as the community seeks to map out not only the network of hegemonic power relations that defines the *status quo*, but also those positions to which pressure might be applied to build counter-hegemonic momentum and common sense. By situating relevant actors within a grid of power and by undertaking research on them, this mapping exercise helps to identify the degree to which particular actors' interests align or oppose the campaign, enabling organisational members to ascertain their leverage to negotiate or compromise, and to envision a suitable space for contestation and potential transformation. The mapping of power is thus an important supplementary counter-accounting tool, as often not enough attention is paid to who wields power in relation to which issues, how community organisations are connected to them, and how stronger relationships can be built in a way that can facilitate transformational outcomes while avoiding co-optation.

Once key powerholders have been identified, community organisers, leaders and members consider ways to connect with them, using their power collectively and strategically to convince those powerholders to attend the assembly and subject themselves to an accountability process. To the extent community organisation members can show how this process can align with suitably re-articulated self-interests of powerholders, and to the extent that they succeed in building trust within the community and mobilising large turnouts, powerholders can be persuaded not only to come to such an event but also accede to the demands put to them. On a very concrete level, once powerholders have confirmed their

attendance and a date has been determined, community leaders write out a detailed script for the occasion, embodying the collective articulation of the community interests, hopes and demands produced through the listening exercises. Typically, members working on a script will be leading the corresponding campaign, sharing their work with other members to ensure that there is a dialogic, plural approach that weaves the different experiences and demands together. The script aims to put the community, rather than the powerholders, into a position of being in control when contesting key norms of the *status quo* with their demands.

Event Performances

As might be evident in the above description of script crafting, accountability assemblies are carefully managed and timed events, chaired by several members of the organisational alliance. Earlier we noted how accountability assemblies function as collective dramatic political performances that can disrupt the existing symbolic order of who is included in spaces of decision-making, who shapes the agenda, and ultimately how and who takes decisions. This highlights how the space of accountability assemblies serves to decentre the authority of the targeted decision-makers. Accordingly, those who usually determine who can be included in voicing demands and taking decisions now are resituated among those who are usually excluded from such processes. This is not to say that public officials are seen as enemies. Rather, from a political discourse theory perspective, one can understand accountability assemblies as part of the Citizens UK repertoire of tools helping to create a common symbolic space where the possibility of a plural democratic politics can be performed. In fleshing out how accountability assemblies shape the conditions for an agonistic democratic engagement, we focus on four activities that are strategically planned for each such event: timekeeping, roll calling, 1-2-1 conversations, and the articulation of demands put to powerholders.

Timekeeping can easily be dismissed as a trivial matter. However, timekeeping is considered by Citizens UK to be a central means by which accountability assemblies can help shift positions of accountability and power. First, timekeeping ensures that all voices and stories are given their equal due. Second, timekeeping ensures that the collectively produced script is adhered to, enabling the laying out of the key elements of the community's counter-account. In other words, the activity of timekeeping is a simple but effective tactic to ensure that powerholders do not dominate the assembly and to remind them that they are accountable to the assembly. As such, timekeeping can serve to challenge hegemonic power structures, creating a dialogic engagement between the community and those in power, reminding everyone attending that the assembly is a space where the voice of any speaking being is equal with any other speaking being, not just in principle, but in practice too.

Assembly timekeeping rules are explicitly laid out in the introduction to the event, which also incorporates the 'roll call', whose function is to call attention to, and thus 'performatively manifest' the community power present in the room. The roll call names the member organisations of the alliance, and lists how many people are in attendance from each of these institutions. This activity is designed to remind everyone present about the relational 'people power' embodied in the alliance. It draws attention to who and how many people are in attendance, showing powerholders why it may be in their interest to take the community's counter-account seriously. But the roll call also holds the alliance members accountable to each other, as they witness and become fully conscious of the power their presence embodies, demonstrating also the critical significance of their pre-event efforts to maximise turnout.

During the assembly, all those present are invited to participate in a 1-2-1 conversation, each attendee engaging in an exchange with a person sitting close to them. This 1-2-1 is usually based on a question that is relevant to the focus of the assembly. For example, when holding the Police, Fire and Crime Commissioner accountable, the question may be focused on sharing an experience about feeling unsafe. 1-2-1s comprise a fundamental tenet of community organising, which is about building relational power by opening up spaces for participants to draw on their own experiences in finding common ground on the issues being discussed. Powerholders, in particular, also take part in this 1-2-1 activity, helping to erode their usually taken-for-granted hierarchical positioning by sharing and exploring their stories with other participants.

The key focus of the accountability assembly, however, comprises the presentation of demands to the powerholders. For example, those working on a living wage campaign may ask target power holders to commit to paying their staff the real living wage and transform their organisation – whether a company or council – into a living wage accredited institution. For some, these may not seem like huge, radical changes, but for many they can be life-changing, serving as a stepping stone to a better way of life. More importantly, however, the staged and often emotionally charged quality of the event ensures that everyone present becomes witness to how those in power can be held accountable, building momentum for further counter-hegemonic demands to emerge and be posed. It is worth recalling, however, that the accountability assembly is an important space that is not reducible to a polarised antagonistic encounter, but instead involves getting powerholders to commit to workable solutions that do not betray the concerns of the community, or at least opening up the space for meaningful negotiations about such commitments.

As noted earlier, accountability assembly demands are based on the counter-accounts identified through communal listening activities at the pre-event stage. These counter-accounts are built from heartfelt testimonies and stories that rarely fail to provoke the kind of empathy and understanding that can persuade powerholders to act. These stories are often delivered by community members linked to relevant campaigns, sometimes taking the form of poetry, song or other musical performance. In our experience, for example, poetry has been a chosen mode of storytelling in dramatising the experiences of in-work poverty and hate crime. In other words, community leaders will not simply assert abstract, statistically-grounded facts and claims demonstrating how an increased living wage will make a difference to care workers. Of course, these are certainly necessary and important. In addition, however, leaders will invite a care worker to speak about their experience and struggles, whilst also pointing to a clear solution. Such testimonies and stories form an essential backdrop to the demands made in the accountability assembly, and it is interesting to observe how this dramatic aspect of the performance tends to visibly push at the limits of powerholders' comfort zone, opening up destabilising moments in which shifts are possible in the room's power dynamics but also in the capacity of these counter-accounts and demands to contest key (e.g., remuneration) norms of the *status quo*.

At the end of the assembly, the demands are presented, and powerholders are asked to become accountable to them in the future. Powerholders are also given limited time to respond. By limiting their response time, and insisting on a publicly articulated response, accountability assemblies become a space in which alliance members come together, as if in an equivalential chain, creating an agonistic democratic space that disturbs hegemonic 'business as usual' procedures that dictate what issues are important, who has a 'seat at the table', what voices will be heard, and what demands are worth addressing. These counter-arrangements of democratic

experimentation and performance contribute to the creation of a social space for deliberation and participation in decision-making where participants foster and embrace new forms of plurality and receptivity. The analysis of these four activities, therefore, allows us to see how accountability assemblies function as spaces that invert and contest the dominant symbolic framework within which democratic rule is exercised. Nonetheless, much effort is expended to ensure this contestation is performed agonistically between respected ‘adversaries’, avoiding the more polarizing antagonistic forms of engagement that pits opponents against each other as enemies. Through the accountability assembly event, organisers thus seek to create conditions under which community members and public officials come to share a common symbolic space of inclusive democratic engagement and collective action.

Post-event Performances

After the assembly, alliance members engage in several post-event accountability practices. First, the alliance participates in an evaluation of the assembly event itself. Usually, this evaluation activity begins immediately following the accountability assembly event, involving a debrief session in which every member of the core organising team is asked to share how they feel about the assembly, what they think went well and what they believe could have been improved. Asking for participants’ immediate emotional responses is important because these tend to catch intuitions about the event that may not yet have found a way to express themselves fully, allowing them to be explored collectively. Feeling hopeful and energised is a frequently expressed set of post-event emotions, but negative emotions are also shared, such as disappointment. Debrief sessions are used to hold those in the alliance accountable, by gathering impressions of the accountability assembly performances to date, asking frank questions about whether the action has served to progress the issues and demands shared by the local community, what lessons to take away for the future, and what the next steps should be. One way of doing this is by visualising how the positions and relationships mapped out through earlier power analyses have shifted in the wake of the assembly, and identifying possible next steps.

The main purpose of the accountability assembly is to stage an occasion in which community leaders can secure commitments from powerholders in response to their demands and, in doing so, establish benchmarks against which the alliance can hold them to account. The alliance will therefore plan regular subsequent meetings with the powerholders to remind them of demands acceded to, to ask for evidence of progress, and to enter further negotiations to progress the campaign. In this way, alliance members build a robust and respectful working relationship with powerholders through regular meetings, each of which entails intensive preparation and scripting comparable to the pre-event prep work.

Post-event accountability activities are thus vital to consolidating the relational power that the community alliance has built up. If powerholder enthusiasm and commitment appear to wane, these issues can be escalated by the alliance to public ‘actions’. These challenges are not meant to be punitive but rather serve the function of maintaining pressure and accountability by turning the process into a virtuous cycle. Citizens UK also makes use of mainstream and social media to disseminate updates, often with the use of photos and videos designed to capture developments in as fun a way as the occasion allows, while also seeking to encourage a positive working relationship with powerholders. For example, a powerholder that agreed to commit to paying the living wage to its employees was presented with a tree as a reflection of their ‘growing’ relationship, and a box of ‘miniature heroes’ chocolates as a representation of the powerholder as a ‘hero’. Of course, it can be tempting to dismiss such gestures as ‘merely’

symbolic, but for this reason, organisers are always keen to ensure that such good-natured exchanges are firmly situated within a relational power context in which the alliance exerts clear leverage in the pursuit of their concrete demands.

Finally, in addition to their efforts to keep powerholders accountable to their commitments, members of the alliance also engage in further listening exercises in the community to ensure that they continue to capture relevant concerns and sentiment, checking that outcomes are in line with wider expectations. A key principle of Citizens UK practice that is worth noting here by way of conclusion is the Iron Rule, which suggests that community organisers and leaders should ‘never do for others what they can do for themselves’ (Bolton, 2017). For example, Citizens UK community organisers tend to not only invite those directly impacted by the campaign to share their stories, but also encourage them to join the action and alliance and to use their voice to shape the campaign itself. Though this aim is sometimes challenging to realise on account of resource limitations (time, money, education, training, etc.), it is an important principle from the point of view of the character of democratic practice that it seeks to encourage, namely, to continually seek to empower community members and in this way also ensure the continuous formation of new leaders. This principle ensures that community organising is not only successful in the short term, but also expansively empowering as the movement engages with more civil society sites of struggle, builds new equivalential and agonistic relationships that are transformational, dramatic, and democratic in character.

Discussion and conclusion

In this chapter we have explored in some detail the way that accountability is performed through accountability assemblies, as envisaged within Citizens UK’s framework of community organising. Using three key accountability assembly moments (pre-event, event, and post-event), we drew inspiration from political discourse theory to foreground the transformational, dramatic, and democratic aspects of associated community organising practices. While the transformational aspects concerned how marginal experiences were brought to light and mobilised to expose relations of domination, produce alternative visions and project new norms into the future; the dramatic aspects largely revolved around the pathos invested in the performance of assembly-related practices, including narrating stories, reciting of poems and music-making; and the democratic aspects concerned the way the norms associated with a hegemonic *status quo* were contested, and the way tensions between actors were negotiated agonistically by mobilising an alliance of organisations around a collectively articulated set of demands. According to Citizens UK’s framework to community organising, as read through political discourse theory, equivalential links are forged between member organisations through listening exercises, through the construction and sharing of common issues and demands, and through the identification of target powerholders who must be held to account. Citizens UK’s complex process of practicing a form of grassroots-centred democracy is brought to life in and around accountability assemblies, wherein powerful alliances in Citizens UK come together to achieve social change through a process of agonistic ‘counter-accounting’ – a process that seeks to disrupt the *status quo* while also avoiding the turn to a more polarized form of antagonistic encounter.

As the critical accounting literature shows, counter-accounts potentially play an important role in our society in challenging social and economic inequalities (Apostol, 2015). But they cannot be the only tool when trying to bring about social and democratic change (Tregidga, 2017; George et al., 2021; Tweedie, 2022). Indeed our observations are in line with George et al.

(2021) who state that counter-accounts need to be combined with strong alliance-building exercises. Our observations are also in line with Lehman et al. (2016) who consider the use of testimony and emotion to be vital in empowering marginalised communities and in creating new visibilities. We suggest, therefore, that a perspective that draws on political discourse theory can be used to reframe the idea of counter-accounting in more expansive terms, going beyond its reporting function, to include features that allow us to see it as a performance in which organisational alliances rely heavily on power analyses to identify not only the norms worth contesting and transforming but also those powerholders worth targeting. Accountability assemblies can thus be understood to create a space for marginalized communities not only to speak truth to power (Tregidga, 2017), but also to hold powerholders to account through suitably leveraged relational power that articulates clearly not just the grievances at stake but also concrete solutions. Exploring these features enabled us to emphasise how actors construct their demands and navigate tensions within their counter-accounts, how they can construct counter-accounts that contest practices agonistically, and the role that drama, passion and emotion can play in such counter-accounting performances.

Our exploration of accountability assembly practices builds on existing research on Citizens UK's approach to community organising (Wills, 2023; Legg & Nottingham Citizens, 2021; Bunyan, 2021) by recasting these practices as an expanded form of counter-accounting and by emphasizing their transformational, dramatic, and democratic aspects. What appears unfashionable or marginal from a hegemonic perspective is often also not considered important or significant enough to warrant our attention. We have thus highlighted the way emotion is mobilised and collective solidarity forged in accountability assembly practices, because they are crucial for any potential counter-hegemonic act. That said, it is worth emphasizing that there is no guarantee that change and transformation, however democratic and agonistic, is always or indeed necessarily going to be progressive (Tweedie, 2022). It is certainly possible to imagine outcomes of Citizens UK community organising practices that are regressive. This opens up a new set of critical questions that point to further promising lines of research, particularly as accountability assemblies and the mobilisation of other Citizens UK community organising devices produce results that are cumulative across time and space, with counter-accounts constantly updated through further listening, testimony and power analyses across different campaigns. It might also invite research that compares and contrasts Citizens UK's framework of community organising with other models and frameworks of community organising. Ultimately, however, it is difficult to see how one can avoid altogether the risk of regressive outcomes or hegemonic cooptation, particularly when trying to ensure relationships remain respectful, whether these relationships are internal to the alliance or between alliance members and powerholders. Collective judgement-making combined with uneven and dynamically evolving power relations means that such risks are ineliminable. Rather than avoid them, however, it is arguable that a radical agonistic form of democratic politics points toward the need to confront them and to situate community organising efforts, including Citizens UK efforts, within the much wider ecology of counter-hegemonic movements and activities.

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