



HAL
open science

Escaping transparent, asymmetrical and agentic accountability? Entrepreneurial accounts and researchers' countertransference

Madeleine Besson, Philippe Jacquinot, Rémi Jardat, Jean-Luc Moriceau

► To cite this version:

Madeleine Besson, Philippe Jacquinot, Rémi Jardat, Jean-Luc Moriceau. Escaping transparent, asymmetrical and agentic accountability? Entrepreneurial accounts and researchers' countertransference. *Accounting, Auditing and Accountability Journal*, 2023, *Ethnographies of Accountability*, 36 (7/8), pp.1790-1813. 10.1108/AAAJ-01-2022-5641 . hal-04095968

HAL Id: hal-04095968

<https://hal.science/hal-04095968v1>

Submitted on 1 Nov 2023

HAL is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.

Escaping Transparent, Asymmetrical and Agentive Accountability? Entrepreneurial Accounts and Researchers' Countertransference

Abstract

Purpose: This article of exploratory research provides a critical perspective on accountability, focusing on three characteristics: transparency, asymmetry and individual agency. An experimental method is developed, calling for an ethics of accountability.

Design/methodology/approach: Four entrepreneurs have given accounts of themselves and their projects in life cycle interviews. We have applied Devereux's approach (1967), which allows for opacity (the 'unconscious') to oneself and to others with symmetry between analysts and analysed, and a lack of demarcation between the observer and the observed.

Findings: A tragic entrepreneurial accountability trap of continuous self-justification was discovered, which pertains both to the entrepreneurs and the researchers. Nonetheless, the researchers as inspired by Devereux's method were able to realize a form of accountability.

Social implications: We contend that the demands for transparent, asymmetrical and agentive accountability call for ethical reflection. The request for accounts, as resulting in the accounts that we give and the research done into accountability, are all sources of constraints. Differing the accountability situation may lessen the constraints.

Originality/value: This study introduces Devereux's method as an investigative tool in accountability research, opening up new perspectives on communication and analysis. We see the researcher as situated both inside and outside of the accountability mechanisms. We explore a singular form of accountability; that of entrepreneurs who seemingly only account for the future, thereby disconnecting them from others.

Keywords: accountability, counterability, entrepreneurial accounts, ethics of accountability, transparency, Devereux.

Article classification: research paper.

1. Introduction

We have set out to contribute to the debates providing a critical perspective on accountability. We increasingly live in a society of accountability (Strathern, 2000). We are continually asked to give reasons for our conduct, achievements and speech; and in turn, we request the same from others (Roberts and Scapens, 1985). Among other things, the accountability literature has focused on the disciplinary effects of accountability (Miller and O’Leary, 1987; Munro, 2012; Wickramasinghe *et al.*, 2021). It asserts that it is almost impossible to escape being disciplined in how the visibility created by accountability impacts one’s subjectivity. Research and reflection have looked for lines of escape, notably through the creation of alternative types of accounts (Roberts, 1991); the elaboration of counterability (McKernan, 2012; Johannides, 2012); or by highlighting the role of agency in the production and reproduction of organisation (Englund *et al.*, 2011; Roberts, 2012).

When we study the accountability of entrepreneurs, for whom accountability plays a major role, it becomes apparent that the three dimensions of accountability generate a disciplinary and confining effect: (i) asymmetry (Munro, 1993) (ii) the emphasis on individualised agency (Ferguson, 2012), and (iii) transparency (Messner, 2009; Roberts, 2009). 1°) Asymmetry characterises the relationship between the accountable and its audience. Asymmetry is made possible and amplified by the demarcation between the party that renders accounts and the party that analyses them. 2°) A strictly individualising agency is attributed to one who is accountable. 3°) Finally, the circulation of power between the accountable party and the demanding body results in an incessant demand for ever-greater transparency that maintains the asymmetry and attribution of agency.

To contribute to reflection on the possibilities of escaping the subjectivity-deforming effects of accountability, we have been inspired by Devereux (1967) to study entrepreneurs’ voices. The three accountability constraints were countered, as we aimed to examine the effects of such a strategy for accountability.

We show the complexity of the attempt to escape the usual forms of accountability. Accountability creates relationships and has effect on the very existence of those who are made accountable. Through countertransference, the researchers themselves were thrown back on their own accountability and its disciplining and confining effects on their existence. What the researchers saw in the entrepreneurs was constraining for them in a parallel manner, suggesting the pervasiveness of the effects of accountability. It is difficult to escape the pervasive demands for accounts, typical of most aspects of our lives. We will highlight the paradox: in order to escape accountability, we do things that lead us to be even more locked into accountability.

Emerging from a heightened awareness of the confining effects of the accountability, we are led to an exploration of the ethics of accountability, calling for an accountability that escapes, counters, or dampens the demands for transparency, reduces the asymmetry and refuses to foreground individualised agency. An ethics of the demands for accounts, of how to respond to such demands, and of consequences for research, is needed. The Devereux-inspired approach has inspired us to explore such an ethics of accounts and accountability.

2. Escaping accountability as confining?

Accountability, defined as the ‘giving and demanding of reasons for conduct’ (Roberts and Scapens, 1985, p. 447), has become an increasingly important part of our existence. However, the concept remains difficult to delineate. Its Janus-faced property of looking in two directions at once – i.e. at both what is counted (numbers) and what is told (a story) – has long been emphasised (e.g., Boland and Schultze, 1996). Accountability seems to participate simultaneously in agency and servitude, subjectivation and subjection, and responsibility and self-centeredness. Furthermore, seeking the one side can turn into an increase in the other side; for instance, when controllers’ demands for increased transparency trigger communication distortions, resulting in additional opacity (Roberts, 2009).

At the heart of the essentially dual nature is the accountability mechanism as dramatised by Althusser (Althusser, 1971; Butler, 1997; Roberts, 2009). Suppose an authority addresses us and demands accountability; in constructing an account in response, we become subjects, narrating ourselves as authors of our actions answering for them. In such a scenario, the request for accountability is asymmetrical. The request defines the framework within which the interpellated is summoned to respond. The interpellated is supposed to be clear about the reasons for conduct and ready to give a transparent account of it. In this account, he/she presents

himself/herself as the author of the conduct, who assumes individual agency, which in turn has effects on his/her constitution as a subject.

This staging of accountability is nothing very new. Examining the origins of the modern subject in Greco-Roman antiquity and early Christianity, as described by Foucault (1990, 1992) we see the emphasis on guiding one's conduct and examining – either within oneself or before a spiritual master – the reasons for one's conduct. In antiquity, it was a matter of conforming one's conduct to certain principles of truth capable of guiding us. In Christianity, a hermeneutic of the self was practised (Foucault, 2005a) examining one's thoughts and inclinations to track their divine or diabolic origin. Scrutinising the reasons for one's conduct was coupled with techniques of the self, designed to constrain thought, body, and desires; which in early Christianity produced a perpetual sacrifice of one's own will, body, and time (Foucault, 2015). Since the beginnings of its constitution, the modern subject has been examining the reasons for its conduct, searching for transparency, identifying what depends on oneself, and comparing oneself with a transcendent norm; hereby inducing subjectivation and subjection (Foucault, 2007; 2015).

It is towards an even more radical form of accountability that the contemporary subject tends (Foucault, 2005b). The neoliberal subjectivity of the 'entrepreneur of the self' tends to account for all their activities in the form of economic calculation. Activity, leisure, holidays, and food are chosen and justified as a valuation of human capital and its projects. Autonomy and efficiency do not provide an incentive to have more time at one's disposal but rather are understood to be an opportunity to devote more time to achieve what one is responsible for.

Critics in the accounting literature have highlighted how contemporary systems of accountability designed by organisations and societies echo with and contribute towards the constructing of the neoliberal self (Roberts, 1991). Seeking more transparency has been individualised in an asymmetrical framing, that emphasises the economic dimension, and has significant effects on subjectivities by creating quantitative and calculable selves (Miller, 1994; Hoskin, 1996). This accountability, in its various styles (Ahrens, 1996), entails an individualised conception of the self as a bounded entity with only an instrumental relation to others (Roberts, 2021). One's sense of relation to others is shaped: 'It enacts my subjection to some, casts others as competitors or rivals and yet others with the cloak of indifference in the ways in which it leaves me preoccupied only with my securing of "my" results' (Roberts, 2018, p. 237).

Messner (2009) highlighted the limits of this form of accountability, which is based on supposedly autonomous and responsible subjects accountable for their actions and their effects on (supposedly equal) stakeholders. Butler (2005) has argued that opacity of the self prevents us from accessing reasons for our conduct. Messner has also argued that accounts rendered in unequal power relations make us vulnerable. But can we conceive of other forms of accountability? Are there imaginable forms of accountability that do not only tell of the achievements of the self and do not lead to narcissism and guilt for not achieving the ideal proposed in the account? (Roberts, 2009). Such forms of accountability would be designed and constructed with others (Favotto *et al.*, 2022). They would allow us to express mutual responsibilities and identities as more than just economic subjects (Messner, 2009).

Can we escape the established accountability system? From the Foucauldian view, this seems almost impossible. Once we enter a field of visibility which is a field of accountability, we get caught in its net. The system of accountability informs our subjectivities – our own and that of others, as we become ‘the principal of our own subjection’ (Roberts, 2014). There is no escape or getting completely rid of the accountability system. However, our research proposes the possibility of suspending it for a while **as a way of initiating resistance**. This resembles Kamuf’s (2009) call for ‘accounterability’, referring to the possibility that arises from the moment of suspension of accountability as in a hesitation or in breathing. The moment which is a step aside, opens up ways of accounting that run counter to the main current: i.e. counter to (in the sense of ‘against’) the behaviour imposed by accountability, and counter to the market forces accountability imposes on every individual and institution. Going against prevailing opinion or thought entails hunting within accountability for other forms of being accountable, for example, in the form of the gift, which leaves more room for responsibility, singularity, the face of Other and circumstances (McKernan, 2012). Alternatively, one can try to override the unreachable norms of ‘ideal’ accountability by attaching oneself to local practices (Johannides, 2012).

The challenge is arguably not to get rid of accountability but to look for forms of accountability that recognize and acknowledge its potential limitations and its effects on subjectivity (Roberts, 1991, 2009). The issue is how to counter the individualising effects of accountability as transparency, the asymmetry of ever-increasing demands for transparency, and the exclusive economic focus. How can we avoid the ‘ethical violence’ of enforcing accountability for something very difficult or impossible to justify (Messner, 2009); and how can we restore responsibility within accountability (McKernan, 2011)?

Our research focused on the accounts of entrepreneurs. For entrepreneurs, giving an account of their project, its promises and progress, are at the heart of their entrepreneurial activity and co-determine its success (O'Connor, 2002; Hjorth and Steyaert, 2004). Entrepreneurial projects are talked into existence in conversations and through stories (Gartner, 2007). The accounts emphasise individual agency and are often modelled on a masculine entrepreneurial identity (Komulainen *et al.*, 2020), valuing autonomy and the figure of the entrepreneur of the self (Anderson and Warren, 2011; Pilotta, 2016). Accountability is especially asymmetrical because without the accounts given to funders, partners, and relatives (or themselves), the entrepreneurs cannot acquire required resources (Martens *et al.*, 2007). They are expected to abide by a limited number of standard narratives (Smith and Anderson, 2004). Entrepreneurial pitches use the same structure and rhetorical figures (Daly and Davy, 2016), and these formats restrict deviant models, discard alternative ideas, and format the projects (Buquet, 2020). Even though entrepreneurs are supposed to be rule breakers, they are often blamed if something goes wrong (Brenkert, 2009; Messner, 2009). Finally, the accounts construct the entrepreneur's subjectivity and even their mode of existence (Foss, 2004; Johansson, 2004). The constant demand for accountability leaves little room or availability for other constructions of self, project or existence (Buquet, 2020). Entrepreneurs seem particularly exposed to the performativity of accountability.

There is a formidable challenge for research on the accountability of entrepreneurs, as it often demands accountability from entrepreneurs and, in turn, must be accountable to the academic world. In our interactions with entrepreneurs, how can we avoid reproducing the confining and entrapping effects of accountability? Specifically, what do we do with asymmetry, individual agency and transparency?

In looking for new forms and occasions for accountability that could support a more ethical relationship with informants (Dillard and Roslender, 2011), we have been inspired by the theoretical proposals and methodological recommendations of the anthropologist Georges Devereux (1967). He seems to offer a way to counter each of the three destructive accountability tendencies: 1°) Devereux's approach is based on the ethics of symmetry between the analysed and the analyst. 2°) It blurs the attributions of agency by de-naturalising and relativising the demarcation between the observer and the subject studied. 3°) It is based on the observation of a fundamental opacity of the human being who can never be reduced to itself or to the other. This is due to the existence of an unconscious (or nonconscious) which underpins human

actions and exchanges in real and tangible ways. The approach is described in detail in the following section.

3. Method

Our research took place with entrepreneurs situated at Genopole, the most important science park in biotechnology in France, which includes an internationally-renowned research centre and an incubator for biotech entrepreneurs. We selected this innovation cluster out of interest for its inhabitants' ability to talk about life, its multiple meanings, and their personal commitment. We talked to entrepreneurs who had been caught for months – sometimes years – in the trap of the standardised entrepreneurial self-narrative. Our objective was to capture the self-narrative of our interlocutors to see if they had escaped the straitjacket of the entrepreneurial narrative. For this, we created as much as possible an opportunity for an open and free encounter between entrepreneur and interviewer. The organisation of the interview was designed to allow the conversation to take place without any time limit (in comfortable premises and without any external disturbances) and without any limit in terms of the content (with only a few open questions being addressed to the entrepreneur). The interviewees could go off on as many tangents as they wished in their stories and self-analysis. They were not speaking to an authority overseeing them; the conversation was as 'horizontal' and equitable as possible. At the end of the interview, a form of reflexivity by the entrepreneurs was catalysed with a few open questions so that the interviewees could put into words the any sense of self-transformation initiated by the experience of self-narrative. Each fully recorded interview was listened to several times by the researcher, with no time limit for re-listening and re-reading what had happened during the interview. Finally, the researchers established an analytical protocol to read the conversational encounters as sensitively as possible.

The protocol stemmed directly from Devereux's (1967) conceptions of the epistemology of the human sciences and the distortions that analysis induces – often without the analyst's knowledge – both in the interaction with the human subject of research and in the subsequent theorisation. Any conversation between analyst and analysed awakens memory and affective imprints that Devereux (1967), inspired by Freud, calls 'transference' (for the analysee) and 'countertransference' (for the analyst). Devereux (1967) explains that such a research situation constitutes a form of 'hyper-communication' between two unconsciousnesses, that of the analyst and the analysee, which initially short-circuits the capacities of conscious analysis and creates anguish, giving rise to defensive reactions.

The concept of the unconscious is to be understood broadly and is only lightly charged with meta-psychological theories (to use Freud's term). The term 'unconscious' refers here to behavioural and emotional motives that are difficult to access via the subject's reflexivity. There is an unconscious in that our reasons for acting and feeling that are largely opaque to us and that well-designed methods of interpretation protocols can partially penetrate. Devereux did not define his concept of unconsciousness. We understand it as what accounts for the opacity faced by those who investigate the reasons for acting and feeling. In this, we join a critical tradition which, from Wittgenstein to Habermas and Ricoeur (Chauviré, 2010), considers psychoanalysis as a hermeneutic trying to clarify obscure and opaque phenomena of consciousness in a limited and provisional way. And thus not as a mechanistic and causal discovery of laws of the psyche which are supposed to be reducible ultimately to laws (of energy and physics). From this perspective, the effectiveness of the 'cure' comes with the performativity of the hermeneutic.

The notion of transference used by Devereux demands clarification. In its most basic sense, the notion comes from theories of apprenticeship and draws on the broad concept of the unconscious. Transference is not the displacement of a mental substance from one subject to another. From this perspective, the term is a false friend. The confrontation with the other reactivates in each person things 'learned' in the past: a sensory-motor mechanism, trauma, pleasure, or a mother's loving or breaking voice, etc. The consequences of the activation emerge from fleeting images or sensations, which we try to decipher if we focus on their occurrences and triggers.

Devereux (1967) advocates a sublimatory use of methodology in the human sciences; i.e. a methodology that does not empty the social reality of its anxiety-provoking content but rather domesticates it by proving that the content can be understood and processed by the conscious self. Hereby it seems possible to overcome the three pitfalls of accountability outlined in the previous section. The trap of asymmetry is rendered inoperative by the respective positions of the analyst and analysee. The trap of transparency is thwarted by considering the opacity to which the name unconscious is given. Devereux recommends that the researcher should bear in mind that observation is reciprocal between the investigator and the person investigated. The trap of agency can be avoided if we consider the blurring of the boundary between the observer and the observed. The demarcation between the observer and the observed entails a border of passage, fluctuating and even vibrating, triggered by the reciprocal influences exerted on one another. It is: 'a constantly regenerated overlap' (Devereux, 1967, p. 280). Refusing to account for the reciprocity of the relationship between the interviewer and

interviewee leads to both being transformed into a 'preparation, eliminating from its consciousness the explanations and constructions of the observed subject', and finally to 'abolish[ing] that which is purportedly studied' (Devereux, 1967, p. 288).

We emphasise the singularity of Devereux's methodological recommendations and their importance in the constitution of the empirical material of our study. The methodology produces specific effects because it borrows its posture from the psychotherapeutic approach without depending on a specific theory of the unconscious and its possible division into different instances, such as the famous and controversial Freudian 'topics' (Devereux, 1967, p. 285). Above all, it is crucial that it is a hermeneutic based on listening to affect and the progressive discovery of resonances in their successive harmonics. Particularly, what seems to be unique in the approach, and which we do not find in the general reviews of the available qualitative methods (Alvesson and Sköldberg, 2017), is the importance given to countertransference and its consequences on the elaboration of empirical material.

Countertransference is not a phenomenon that differs from transference. It simply occurs in the analyst's mind in connection with what the analysee indicates. In the same way that transference, operating owing to the distressing 'super-communication' between unconsciousnesses, is detected and identified over time. Countertransference acts and reacts to each of the researcher's successive confrontations with the interviewee's words and the researcher's reactions to them. The empirical material of our study does not consist solely of the 'live' recordings of conversations. Countertransference addressed this material in that the listening and reflecting operated for months, during which each of the article's authors confronted the recordings listening to what was stirred in themselves. This resulted from re-reading the transcripts, attending to the differential salience of certain moments of speech in the relation to other and the resulting selectivity in our own accounts, and the mirror effects provoked when the researchers re-read their own analyses.

The empirical material was co-produced by the interviewee and the researcher. The symmetry between transference and countertransference postulated by Devereux points to the high degree of symmetry between the analysee and the analyst. According to Devereux (1967, pp. 301-317), it also results in an overlap between the analysee and analyst or a blurring of the boundaries between the two. The analyst self-analyses at the same time as she or he confronts the other. This brings insight if the analyst makes an effort to study the processes at key moments through organised reflexivity. Devereux argues that this phenomenon occurs when the analysis is reflexive: 'There is as much countertransference in a self-ethnography as there

is in self-analysis' (Devereux, 1967, p.198). The practical consequence we draw from all of this is that listening to and analysing the entrepreneurs' interviews in several stages could reveal how entrepreneurial narrativity works on us as accountability researchers. We have therefore taken care to re-analyse our analyses several times so that the material presented hereafter can be considered as revealing the symmetrical 'entrepreneurialisation' of the interviewed entrepreneurs and the analysing researchers. We decided thus not to exclude ourselves a priori from the mechanisms revealed by our survey of entrepreneurs.

Owing to the analyst/analysee symmetry indicated by Devereux's method, it seemed instructive for us to not to be satisfied with a single entrepreneur/researcher interaction, but to confront four singular entrepreneur/researcher pairs, so that the variety thus generated would give more validity to any invariant elements revealed in the empirical material thus constituted. Like the four entrepreneurs interviewed, the authors differed in age, gender, professional position, symbolic status in the academy and vulnerability to economic pressure. The result is four entrepreneur/researcher pairs that are as contrasting as possible, which are the source of the 'narratives' presented later in this article.

However, the reader should be warned that in this approach, we do not claim to use any of the structured theories of the unconscious proposed by psychoanalysts. Neither Freudian topics (unconscious, preconscious, conscious; id, ego, superego) nor Lacanian structures (real/imaginary/symbolic; mirror stage; object 'a'; and metaphor/metonymy.) were mobilised in this work. While some authors have successfully used a Lacanian approach to analyse the construction of a discipline (Roberts, 2005) or identity in social entrepreneurs (Driver, 2017), or coaching (Letiche and De Loo, 2022) we do not favour a particular psychoanalytical approach, and our ambition is more modest. We acknowledge the existence of an opaque unconscious – valid for both the observed entrepreneur and the observing researcher – and the consequences of this in terms of transference and countertransference. Our ambition is not therapeutic. It is more modestly aimed at detecting in the entrepreneur as in the researcher the traces of an entrepreneurial narrative and the possible ways of (somewhat) freeing oneself from it. In this approach, where the time devoted to listening to and allowing of the researcher's reactions to mature, counts as much as the time devoted to the interview; no confirmation of a precise theory of the unconscious is sought. What is aimed at is a form of self-discovery for researchers, which is not a negligible result of the work undertaken. In this respect, we have endeavoured, for 18 months, to come close to Devereux's recommendation: the investigator should 'analyse his counter-transference reactions day by day'.

The interviews were organised in such a way as to provide the interviewees with as much freedom as possible. In a second stage, each interview was analysed based on repeated listening to the recordings. Following Devereux (1967, pp. 300-304), we considered three types of data: (a) what comes from the consciousness of the observed subject to the observer, (b) what the observed person communicates involuntarily ‘between the lines’ without knowing what they are doing, and (c) the disturbance that the words of the observed subject trigger in the observer’s unconscious. The third term explains the selective attention of the observer: it is triggered when the information produced by the investigation reverberates in their unconscious. Therefore all the researchers took care in their account of the conversations to make as explicit as possible the resonances that the exchanges induced in them and to make as intelligible as possible the reasons their accounts of the conversations had proceeded as they did. To this end, we practised the ‘floating attention’ approach recommended by Dumez (2013) and inspired by Freud’s recommendations (1967). This approach involves detecting the occurrence of what Devereux (1967) calls a ‘trigger’ – i.e., a reverberation of the empirical material in one’s unconscious. For Freud (1967) and Dumez (2013), this approach also has the advantage of protecting the qualitative analysis from a ‘risk of circularity’, whereby the researcher would only find in the material the preconceived theoretical elements with which he/she had begun the research work.

For the reader to grasp the singularities and resonances, we chose to set out each account produced by a researcher in the next section before proposing a synthetic discussion. Rather than the ‘pen portraits’, including elements of researcher reflexivity proposed by Baker and Brewis (2020), we present the entrepreneurs’ portraits in three stages. We will indicate with letters (a), (b), and (c) the sections of empirical material of each data type affected by the phenomenon of countertransference in the Devereux sense as described above.

We are aware that, in this Devereux-type approach and with a single iteration of interviewing, we have by no means substantially deciphered the unconscious structure of the interviewees, as this kind of result would require a long process. We readily admit that what has been decoded has only remained at a level that specialists would consider pre-conscious. Nevertheless, we believe that this work is already sufficient to produce interesting results regarding the opacity in the accountability relationship. In addition, we submit that the work that we performed on ourselves as researchers, analysing our countertransference, took place in repeated iterations over a period of 18 months. This reflexive work is also an important part of our results and the contribution of this article.

4. Accounts

4.1. Bernard's story

(a) Bernard was a university researcher in genetics. He says that he had gotten tired of bureaucratic routines and decided to start a bioinformatics company. His family is characterized by an entrepreneurial attitude; his brother for instance founded two clinics. Bernard is engaged in a race with other companies in the same field; each wants to be the first to create an original platform that can convince investors and allow for new fundraising. If all goes well, the company will end up being bought by a group or develop as an independent company with 200 to 300 employees. He sees it as a world of 'very liberal ultra-competition', where sometimes you must 'separate from people very quickly'; it is 'often not comfortable'. He is in a competition between different creators ('I create a world'), which is one of its his psychological drivers. After a possible takeover of this company, he sees himself 'doing the same thing again by '(re-)developing another project'.

Creation is under permanent time constraints. It is a sprinter's world: 'everyone comes to the same conclusion about what is needed, arriving at the right date with the right product is essential'. It is a game without mercy for the losers: 'There is no second chance; it is a normal start-up's fate. It is an exciting game full of adrenaline: 'We come close to disaster regularly. This is how start-ups operate. We spend sleepless nights trying to get the thing back on track.' Family life is not easy with such a relationship to time: 'In relation to the family, there is a before and after the creation of the company. My availability has dropped, and at times it is hard. Sometimes you must cut your ties with the company. Wham! My wife and I left (on holiday). You have to know to step out of the routine. This life seems exciting, but there is a price to pay in terms of psychological health: 'You can go crazy; you end up with problems... I cannot escape ... problems go round and round... I cannot sleep.' The interview ended with the question: 'What is the purpose of being an entrepreneur like you?' The answer seems to be that you become a cyclist who will fall if he/she decides to stop. 'When I walk, I contemplate without thinking. There's no introspection. However, when I stop thinking about it, I go in circles. I have not decided whether my life is like this or should be like this. This existence is still in its teens.'

(b) As the researcher investigates Bernard's story, two things emerge. First, the entrepreneurial engine is the 'will and desire to create a world'. Getting rich is not the central theme. However, there is no centre. The Entrepreneurial Act has no higher objective. Asking questions about purpose leads to a dead end: 'I am running in circles'. To undertake is a form of escape from unanswered questions that he cannot face. There is here a form of immunity to remorse and regret. A key asset seems to be the ability to adopt a variable distance from existential questions. But there is little or no distance between entrepreneurship's drive and his 'will and desire'. He avoids looking too far beyond strictly business-related challenges. However, there is maximum of distancing, which goes so far as to depersonalise intimate concerns when the 'it' that tears you apart is evoked.

(c) What is it in me, the researcher, in the encounter with the researchee telling his story, that contributes to the forming an orientation? What creates just this narrative distillation of the long soundtrack? I see a clash of opposites, which are the highlights of the account. There are the career paths: he fled the university to the business world. I did exactly the opposite. However, it gets deeper. This man is not my hero. My heroes have been scientists, not industry captains. As a child, I was forbidden to behave domineeringly, while he seems to have had 'the childhood of a leader' (Sartre). We do not create in the same way. I create works that aspire to the imperishable, whereas he creates a 'world' to be dissolved on resale. He moved forward to avoid stopping and not looking about him. I have been learning to do the opposite for twenty years. We are day and night. Similarly, we crossed paths without lingering too long. The story has the brevity of a dawn. When I read and re-read the account, I relive suffering and feel relief, then a form of ambiguous tension of self-deprecation. This suffering is the same as I experienced as a consultant in a small/medium-sized enterprise subjected to professional pressures similar to my interlocutor's. I know the same incessant guilt of not looking after my young children. Simultaneously, I also experienced the exhilarating stimulation of the power relationships of being a consultant. But also the feeling of a lack of stimulation – of a lack of objectives during gaps between consultancy contracts. I distanced myself from this emotion by reassuring myself that through my professional choices – now having become a civil servant and largely more in control of my workload – I have been able to escape the endless race to find a place that is calmer and more intellectually satisfying. However, as I write these lines, I am in a situation that I diagnose as near burnout. I have allowed myself to be drawn into this state for various reasons. One is the desire to continue to publish in high-profile journals, despite the administrative burdens generated by a dysfunctional public bureaucracy. This resulted in

leaving aside a more interesting book project feeling that I lacked the energy to cope at my best with my youngest children's adolescent crises. Am I so different from that 'entrepreneur-cyclist' who, as I wrote above, is condemned to move forward to avoid falling?

4.2. Marie's story

(a) Marie has 'parents who were always challenging her. It was never good enough'. She feels today that she may still be trying 'to show them that [she] can do something'. They also passed on to her 'with her education, the ethics that go with the medical environment [...] the ethics of helping people. Of being there, of intervening [...] and if something happens, someone is in danger, has had an accident, in fact [...] she] knows to completely cut the emotional circuit [...] to help the other person, to react, reflect and know what impact [...] she] is going to have'. The interviewee was marked by her years at a catholic boarding school, which was extremely strict and made her learn 'very quickly to make concessions and to understand how the other person works, and not to get upset'. Alongside this schooling and the 'compulsory prayers six times a day', she did 'at least 15 hours of sport a week'. She believes that when she 'stopped sport abruptly, at the beginning of [her] studies, [she] acted as she now does in the biotech adventure, because, somehow, the goal was always further, always better'. The first biotech company she worked in, following her scientific studies, in 1997, collapsed with the stock market crash of 2001, which was a very traumatic experience for her, particularly because she could not do anything about it. Having been heavily involved in that start-up, she chose after having two children, to work as a consultant for start-ups to be able to keep control over her schedule. Then she stopped for two years and devoted herself entirely to her children. She returned to Genopole [the bio-park where we did the research] to support entrepreneurs. Two years later, one of them asked her to join their venture. She held a family council and with her children 'leaving the nest', she chose to engage completely in this company, which was working 'on converting chemistry to processes that could not be greener [...]. Molecules with high added value [that] will affect health cosmetics and nutrition.' She claims that she has teamed up with 'someone who is a driving force, in fact, and who has the ambition to change the world. Behind it, [her] role is to build something solid, to build something lasting.'

At the side of the founding president, who 'was very young when he created this company' and was a chemist, she rediscovered the 'adrenalin' she knew in competition. She now does everything to avoid finding 'the downfall [...] of her first experience], the wagons of the people having to leave. Right up to the moment when the benches are unscrewed'. She tries

to discover if this or that ‘impact [...] risks [...] making them slip or not’. Unlike her first job, she has a responsibility that allows her ‘to see [...]her] direct impact’. For her, ‘being responsible for one’s actions means [...] thinking about the impact I can have’. She testifies strongly that the ‘life of a biotech company is like a ‘rollercoaster’. She adds that this is ‘super dangerous’, as in several companies she has known; and, to a certain extent, as in her first company, has had to ‘pitch’ by doing the ‘blah blah ... by anticipating so much what they are going to do, that there is not necessarily any scientific soundness left’. At the end of the interview, Marie expressed a reflexive moment: ‘Well, I never had been that deep before. I will get through ... while questioning myself about my responsibility’.

(b) When transcribing the interview two years after I conducted it, I discovered that my selective memory had retained nothing. I could have remembered the interviewee’s sense of professional and family responsibilities or having been marked by the negative emotions of her first experience, which still animated her. However, I had retained nothing. Re-reading the interview made me realise that I thought I had found a qualified person who could help me in my own personal questioning about the meaning of life. But I had met a scientist who saw nothing else ‘as magnificent as life’ and who said that her boarding school experience had given her a ‘certain reflection on the world, between the part of God and her belief, and the part of nature and evolution’.

She referred to a ‘secret fire’ that makes things work and has made it possible for us to be where we are today, above and apart from the explanation of evolution. However, she seemed to me to abdicate her thinking by quickly and solely invoking the assertion (admittedly, partly or wholly true) that religion (which is not specifically the subject I am interested in and which I had not brought up) is the opium of the people – an opium that she wanted for her own children. I felt the same abdication of thought when she stated in response to my question about what according to her makes an embryo become human, that: ‘Even if we turn to science, we can distinguish the moment between it’s a human being and it’s not a human being’, and then she immediately added, ‘Well, we are not going to come back to this’ (as if this question had arisen for her in the past and was causing her irritation); and affirmed ‘Afterwards, everyone puts the barrier they want’ (a contradiction it seemed to me, with the affirmation of scientificity). To escape the dilemma she said that she is no longer ‘a pure scientist’ and that she has ‘now passed over to the other side.’ The transcription of the interview, which I gradually oriented myself to without having planned how in advance, made me better

understand my own existential questioning to which I try to respond to by not forbidding myself to consider, with hindsight and sincerity, in the manner of a researcher, all the hypotheses.

(c) I suggested an explanation of why I had lost my memory of Marie; she had not given me any answers to the questions I had asked myself, although I had thought her capable of doing so for a while. My 'internal software' probably saved me from consuming unnecessary 'memory space'. In contrast, I realise that I internally reproached her for what I considered to be an 'abdication' in her thinking. I singled her out for my own vindication to create distance, in the manner of a Churchill effect (Folger and Skarlicki, 1998; 2001), and thus to try to give myself more strength not to abdicate my thinking in her wake. Finally, one of the co-authors of this research remarked during our collective exchanges that, like the entrepreneurs we were interviewing, we were probably 'swallowed up' by our work. I did not judge Marie from this point of view, although it was clear that she was devoting most of her time to entrepreneurship. I might have condemned myself in the process if I had judged her this way. I know the reasons for my excessive professional investment. Conversely, to obtain the recognition that I did not get from my father, and on the other hand, to guarantee myself the material resources that my mother, who raised me alone, sometimes lacked. Perhaps, this imbalance between my professional and my private life may be linked to a fear of being unable to control my emotions if I spent more time with my family. The interview with Marie resonated with me in many ways and did not leave me unchanged. It forced me to be more heroic and less cowardly, trying to align what I do with what I think is right.

4.3. Xavier's story

(a) Xavier co-founded a start-up in the field of genomics in 2005 exploiting the research with which he had been associated during his PhD thesis and two years of post-doctoral studies. The potential of the technology to be exploited had become clear to him. There has to be an economic interest if you want to create a company and the economic interest was for the pharmaceutical industry. During the start-up, he built-up his managerial profile. He reports that he enjoys recruiting young employees and helping them grow within the company, learning to analyse the market and competition, and understanding how to manage institutional relationships. The interview ended with a discussion of the differences that have arisen with the co-founder of the start-up who has retained the start-up's scientific direction. Aged 65 at the time of the interview, the co-founder is about ten years older than our interviewee. The co-founder favours a 'status quo' approach and wants to minimise the risks for the company,

whereas our interviewee would like to make the company grow. At our interview, the interviewee mentioned his wish to find a new working environment in which his aspirations and values would be a better match. He stressed: loyalty, integrity and economic success. Looking at his LinkedIn profile two years later, he still appears to be working for the same start-up.

The interview revealed a complex personality, with a desire for professional success and also the search for scientific and human integrity. Coming from a family of academics and civil servants, he perceived at the end of his thesis, that a high level of scientific research was not within his reach. The decision to move his search for the Holy Grail from university research to the creation of a start-up placed him on the fringe of the family. The creation of a company is ‘a taboo subject’ in the family; they never talked about it as if ‘I betrayed the (university) cause somewhere [...] I have an uncle who works in the private sector [...] and when he wants to discuss economics, things like that, well, we go into the kitchen because, in fact, in my family, work is an option; it comes after the rest.’ From his background and (post-)graduate studies, he has retained a strong ethical sense concerning both science and the manager’s role. This ethic is not without problems in a biotech environment characterised by a lack of funding, misunderstandings between funders and scientists, and even a lack of integrity of certain entrepreneurs. The choice to create and grow a start-up in France resulted from: ‘I had a very Gaullist education... “France above all” – hence, we are in France and not abroad, whereas, in entrepreneurial terms, it is a mistake. I think that if we had gone to the USA, we would not be 30 but 400 in the company today and we would be earning a much better living, and the company would be much bigger’.

(b) In trying to give an account of Xavier’s entrepreneurial adventure, I listened to the interview and read the transcript several times. At each of the ‘readings’, I would see us again in the room where the interview took place, and I had the sense that I was missing something, but what? The more I read and listened, the more different insights multiplied without any one predominating. The different illuminations appeared like many visions of a stained-glass window that appear when the outside light changes. The story could be that of a child trying to regain his family’s esteem, or a scientist who wants to contribute to the fight against cancer, or a champion of ethics in biotech. Is it only for me that the deeper meaning of Xavier’s entrepreneurial adventure remains hidden, or is it the same for him? On several occasions, he answers ‘I do not know’ to questions about the meaning of his entrepreneurial commitment. I am still wondering how he left five years of his life out of his story and how the experiences

and emotions related to these five years could have shaped his personality, thoughts and later choices about entrepreneurship.

(c) Who am I to insist that he tells me his private, hidden thoughts or to force him to unburden himself to me? I felt reluctant to put greater pressure on him to reveal his innermost thoughts; is it because I am afraid of being questioned if our positions were reversed? Certainly, there is no ‘hole’ in my professional CV, no hidden period. Everything seems clear: an excellent education that prepares the student for a career in a large company, a classical career starting in consulting and multinationals before undertaking a late doctorate and a second career in higher education. On the eve of switching to an emeritus professorship, everything seems clear. However, have I really achieved the goals I set for myself? As for the objective of facilitating dialogue between academia and business, it was far too ambitious and I have come to terms with this. On a more personal note, did I find the balance I was looking for between my professional interests and time for my three children, or did I just manage to combine the constraints by relegating the research work to long evenings?

4.4. Lola’s story

(a) This is a rewarding story of valorisation. After a thesis on the industrial use of biotechnology, Lola, a young woman from southern France, received a prize from the Pasteur Institute and filed a patent. She then gave herself six months to see whether her discovery worked; the proof of concept was welcomed by Genopole which invited her to develop her company. It is also the story of helping to produce medicines to improve life through living organisms, using their (greater) capacity rather than depending on chemical synthesis. The company hopes to offer a machine capable of synthesising DNA, which will greatly reduce the time and cost of trials for gene therapy research. Our interlocutor has learned to present her project as a ‘business opportunity’ to meet a market.

(b) However, during the conversation, the stories of the reasons for the choice for entrepreneurship multiplied and corrected themselves. The official version is closed, but the fossilised story is pierced by many living stories as she talks. The first to appear is the memory of her frustration as a researcher waiting several weeks to obtain precious DNA liquid from external providers. Next came the taste for challenge and the desire to surpass herself by pushing her limits while doing something useful for others. Her passion for science and technology – the drive to create something innovative – appears combined with her gratitude for the medical technologies that allowed a close relative to be diagnosed and saved. The desire

to leave a trace of her life's passage and to be a model for her daughter is also present. Finally, she noted a desire for freedom. Participation in laboratory life entailed strict compliance with contracts that had been negotiated before she arrived, under the direction of another researcher.

Alongside these stories, there is also the reality of daily life and the condition of being an entrepreneur. She has worked for 12 months without paying herself a salary (she receives unemployment benefits). She works day and night, sees little of her daughter and has almost no social life. She has no time to talk to her loved ones because of the overstimulation of the work wherein she cannot ask herself questions: 'I get up in the morning; I know I have a list of things to do'.

While the choice of entrepreneurship is said to be a search for freedom, I see her above all as caught up in the capitalist machines described by Deleuze and Guattari (2013) and caught in flows of desire (to be admired as an entrepreneur, to succeed, to be recognised). She also appears to be absorbed by the financing machines, which dictate which accounts are to be rendered and the stories to be presented. Alignment of various interests and of all participants impose new sacrifices and rituals. This takes up all her time, attention and resources. In this story, I hear many machines tearing the teller apart, leaving little room to reflect on the mode of existence or to feel one's desires. Lola's story might be that of a person caught in machines, far from the free and creative self of the entrepreneurial story.

(c) I resist as if there was something I did not want to see that I captured first in reflection. I tell myself that there is in this life story an example of a tragedy of the injustice of a fight for social (or medical) justice. I project onto Lola the image of the good student – in the double sense of a brilliant brain and one who does the right things – who works for others and who 'is in it for others, in Levinas' words. These words resonate with the face of the other that holds me hostage and urges me not to denigrate or take possession. The word 'hostage' seems too strong, and yet is not one's life ordered by the face of the other as taken hostage? Her time, efforts, desires, and identity were ordered by helping others survive. Did she choose this life, or did she just follow the path of the good student? Furthermore, of course, I wonder in a mirror image whether what structures my life was really chosen and what instead was simply consented to. Choosing my school and my place of residence was not a choice made by rationally weighing up all the possibilities but rather the result of a whole interweaving of micro-histories which ultimately condition my life's texture.

However, sudden anguish wakes me up at night, burning and cruel. Yes, I, too, spend a great deal of my time away from my family, my friends, and my other passions for writing texts

that seem to me to be inspired by being for the other, for more social justice. Does this fill a life? Does it give it meaning, as a way of doing one's bit, or is it locking me into an illusion – a lie to others, but above all to myself? Rosset (2012) said that we always want to see only the double (the story we tell ourselves) to avoid facing reality. Is the time that I spend for others, or that I steal from others – even if it is only by writing these lines – part of a struggle to make the world a little bit better, or is it just a narcissistic mirror avoiding having to see the misery of an existence?

The account we give to others and ourselves is not only what is made visible or invisible, expressible or unspeakable, but it is also the novel of our life. Is this not the fiction we need to believe in, in order to hold on, between the void of meaning and the overflow of over-activity? Is to hold on to continue to feed the 'machines' that capture us? Is it our way of exposing ourselves to the machines that ensnare our lives in everyday realities, which we recognise as ours but which we have only half-chosen? What if accounts were precisely combined with machines? What if choosing the account could give me at least some choice of the machine to be connected to my existence?

5. Discussion

The material collected and reprocessed with floating attention let us to go through three successive stages of interpretation. In a first stage (see 5.1) found in sections (a) and (b) of the interviews, there proved to be unsettling realisations. These sections were analysed as depicting a tragic mechanism, whereby the incessant demand for accountability was ultimately devouring the entrepreneurs' lives. We call this the accountability trap. Certainly, this interpretation shows a key aspect of accountability, which is arguable and substantiable. However, a more attentive and open reading of the interviews, as well as the dialogues with the reviewers, made us realise that this interpretation was in turn asymmetric, assuming a transparency of interpretation and giving the researcher all the agency of understanding. Elements were seen to seep out of this narrative, with the potential for counterability. Entrapment by accountability might not only occur in the demanding and giving of accounts, but also in the reception and interpretation of them (including ourselves). Consequently, in a second stage (5.2), found in the confrontations explored in section (c), reflection better encompassed our own position of accountability. The analysis of countertransference revealed that the researchers are caught in an accountability trap with many analogies to that of the entrepreneurs. This suggested that the entrepreneurial accountability trap is probably pervasive to all social spheres, but not without possibilities of

escape. Hence, in the third stage (5.3), rather than looking for ways to escape from such the accountability trap, we explored an ethics of accountability, which promotes more symmetrical forms of interaction, characterized by non-transparency and relational agency.

5.1. A tragic accountability trap for the entrepreneurs?

As anticipated, the accounts of entrepreneurial activity took the form of a narrative with transparent motives, with most of the agency attributed to the individual, and an aim of accomplishing a goal beyond oneself (in a form of asymmetry). However, this narrative has performative effects: in fact, consequences for the entrepreneur's entire life. There seems to be a tragic loop: to achieve what seems to give meaning to their life, they come to give their whole life to their project, vampirizing their entire existence. The resolution of what is taking up most of the entrepreneur's life is supposed to come from a success that is always to come (there are always subsequent challenges). Thus, one must run faster within the narrative framework as one becomes more locked in to it. To get out of this, one would have to accept an accountability that deviates at least for a while from the three described dimensions (i) by cultivating a concern for one's existence (and not just for the world, or for meeting the expectations of investors; (ii) by recognizing that one's own identity and desires may be partly opaque and (iii) by acknowledging that success does not depend solely on one's actions.

The accounts started seeming to be transparent, agentive and subservient to the narrative of the common good. Xavier wants to combine scientific and economic interests; he likes to analyse the market and competition and manage institutional relations. Marie wants to convert chemistry into greener processes. She acts as a builder to ensure the sustainability of her partner's visionary ambitions. Bernard escaped the bureaucratic routine and wants to be the first to create an original platform that will convince investors and allow for new fundraising. Lola has risen from the Global South, where she comes from; she wants to help improve people's lives through biotechnology, enabling the speed up of the development of gene therapies.

However, when the conversation turns to present conditions, the interviewed speak with regret – almost embarrassed, but without complaining – making lists of hardships, evoking permanent tensions, and recognizing that their private lives have been reduced to close to nothing by the entrepreneurial passion. Lola has been working for twelve months without paying herself a salary: she works day and night, sees very little of her daughter, and admits that she has stopped having a social life. Marie tells us about adrenaline rushes, and tumbles and slides of spirit, evoking a roller coaster and hazardousness. Her life seems to have been

churned by emotional stress. Bernard lives ‘in a world of very liberal ultra-competition’, that is ‘not comfortable every day’; he ‘comes close to disaster quite regularly’, and admits to ‘sleepless nights’. He even refers to ‘madness’. Xavier seems concerned with the difficulty of not falling into intellectual dishonesty by telling lies to investors. Sociality, health, and integrity are endangered – sometimes seriously affected. The entrepreneurs admit to the overwhelming demands of their projects. Of their own accord, they raise the issue and admit that they have no solutions and must continue regardless. They empty their own lives of everything that is not a project; at times, they feel exsanguinated and vampirized by demands to which they have consented and which they may even have been seeking, as if drinking their own blood.

Hence, an infernal and tragic loop seems to be at work where achieving what seems to give meaning to his/her life empties that life of its substance. To act for life, to display what seems to be a high degree of freedom, the entrepreneur of biotech and the life sciences (all the interviewees are employed in biotechnology) comes to give his/her whole life, vampirizing and subjugating themselves. We find a similar duality of subjectivation and subjugation emphasised, for example, by Foucault (2007) and Althusser (1971). The entrepreneurial project is eminently formative and performative: it is central to the construction of identity and the subject; but at the same time, it is what constrains and limits this construction. Particularly crucial is the form and manner in which one’s conduct and life in the entrepreneurial world is made accountable.

Such an interpretation seems incontournable and beyond appeal. But does it not place us in the comfortable position of those who understand better, and who have the privilege of judging and saying what is? Following Devereux's approach, we opened up to the resonances that the entrepreneurs' words provoked within us. Numerous re-readings of the text, revisiting our work of interpretation, and dialogues with the journal reviewers led us to give more importance and consideration to what seemed at first glance marginal.

This finally led us to notice traces or departures in the entrepreneurs’ narratives brought about by the interviews, which did not fit in the initial picture. To give but a few examples, Lola wants to be an example for her daughter; and she wants to see her more and thus starts to devote less time to her project. Bernard is unable to provide a reason for his being an entrepreneur. He seems to take refuge in Pascalian *divertissement*: “When I walk, I contemplate without thinking [...] However, when I stop to think about my life personally, I go in circles.” Similarly, Mary remembers and perhaps regrets her spiritual and scientific aspirations. Xavier ‘doesn’t know’ whether his entrepreneurial adventure has any deeper meaning – he just pursues it.

If these elements of the interviewees' words do not fit into our previous reading grid, it is perhaps because the reading grid, by itself, is too 'directive'. It placed us in the position of playing the game of 'asymmetry of transparency' supported by individual agency. But if we follow Devereux's suggestions, we must question our position as researchers. Is there not also asymmetry and authority in our affirmation of a one-sided narrative in which the entrepreneurs would be trapped? Are there not also opaque points about the reasons that led us to this interpretation? Are we not attributing all the agency of the interpretation to ourselves? Does our attitude not illustrate more general phenomenon? Are we not exemplifying in our researchers' attitude a form of domination characteristic of our reception and interpretation of the accounts? These issues will lead us to a call for an ethics of accountability, but first we need to outline a second moment of interpretation towards which a less asymmetric conception of accountability pulled us.

5.2. A pervasive accountability trap?

We clarify that the reflexivity exercise brought us to a perspective that we had not anticipated or expected; it was a discovery of a blind spot in our thinking, questioning and academic commitment. We need to recall how our method addresses countertransference. Analysis of the interviews required contraction and selection. The basic principle of selectivity was floating attention, which was intended to let the elements that resonate in each of us come to the fore. Admitting, as Devereux (1967) argued that countertransference is an inevitable process, we gave ourselves every opportunity to discover what resonated *qua* affect and the unconscious of each of us. None of us had carried out a didactic psychoanalysis of our unconscious. We have not been trained to adopt the countermeasures proposed by Devereux, which consist of applying a 'systematic error corrector' (Devereux, 1967, p. 137), whereby one tries to reverse the deformations and selectivity of the unconscious in light of knowledge one has garnered beforehand of one's unconscious.

We have noted the hypothesis of the existence of countertransference and have tried to develop, over several months, the reflexivity needed to see countertransference's operations in this study of their (the entrepreneurs') and our (the researchers') work. Thus, how did countertransference influence what was put into words? On several occasions, each of us asked themselves in what way the narrative had stirred up something in our personal histories and revealed certain aspects of 'self'. What, in the end, was brought to light that was new or previously unnoticed in the self-knowledge of each of us? The researchers, thus improvised as

‘self-analysts’, trying to develop a form of self-hermeneutical awareness. Our approach was extended when we were spurred on by a remark of one of the article’s reviewers, who asked whether each of us had developed an attitude of ‘escape’ from some of the most resonant aspects of the stories. The elements of analysis (c) set out above, that follow from repeated confrontation with the interview material and its analysis, expose the result of the slow and repeated process of the reflective hermeneutic and bear direct witness to the work over time of countertransference.

One could correctly ask questions about the nature and origin of the collected material. Did it involve the deep unconscious or only a more superficial pre-conscious? To what extent were experiences of transference/countertransference of a cognitive, affective, or sensorimotor nature being repeated? We cannot answer these questions because our approach is based on Devereux’s extensive conception of the unconscious, which includes what is opaque to consciousness. The floating attention paid to the entrepreneurs’ narratives and our responses testifies to the fact that in each of us something important was (re-)activated by what the entrepreneurs had said and how they had said it. This reactivation or countertransference produced an unexpected shift and a reversal of perspective in this article. We realised how we were caught in similar tragic loops.

A posteriori re-reading of these (c) elements reveals two types of content: (i) internal conflicts that seem idiosyncratic to each researcher, which demonstrate that there was indeed a resonance in mental dynamics; and (ii) content that testifies to a phenomenon common to the four researchers, who after all are immersed in the same discursive and societal environment, when confronted with the words of the entrepreneurs:

- (i) Among the idiosyncratic contents that evoked resonances we identify: Bernard’s story that awakened the inner conflict of the researcher who never knows how far to let his (her) passions take him (her). The ‘exhilarating stimulation’ of power relationships reflects a visceral need for commitment, fraught with the dangers of over-investment leading to burnout, and an inability to want a calm and peaceful life, coupled to the impossibility of finding a stable balance between these two poles. Marie’s story struck her researcher at the level of moral exigency wherein one is unable for reasons of her (his) own, to satisfy both her (his) need for moral ‘heroism’, and her (his) need to allow himself to live with his limits and flaws. Xavier’s story revives the unresolved dilemmas of the researcher who, as a parent, feels an overwhelming duty to his or her family but

does not want to give up on professional fulfilment and cannot convince himself or herself once and for all, even decades later, that he or she has made the right choices. Lola's story confronted the researcher with the impasse that the resolution to be eternally free and detached from social constraints constitutes for him (her), while his (her) reason constantly reveals the social determinants to which he (she) agrees to in order to concretise and assume the consequences of his (her) choices.

(ii) And among the common situations we submit that the reflexive encounter with the 'entrepreneurised subjects' revealed a paradox of the researchers trying to distance themselves from the researcher/researchee similarity. Although the researchers are supposed to be in the position of observers who have made different life choices from those of their interviewees, it turns out that many of the sufferings and contradictions contained in the entrepreneurs' accounts are also part of the experiences of the researchers. Academic research supposedly is very different from bio-tech entrepreneurship, with different values, tempos, motivators and circumstances. Researchers supposedly distance themselves (and maybe even disapprove of) key aspects of the daily hurly-burly of business. The feeling of being caught up in passions – in social structures that devour one's free time, divert one's life ideals, and reduce existential choices to illusion and vanity – proved to be common, beyond the differences in profession, to the 'analyst' researchers and the 'analysed' entrepreneurs. The researchers thought they had left the well-trodden path of 'managing' for the adventure of knowledge. But they have seen their profession transformed over the years into a race for resources, publications, 'excellence', or even conformity; all of which devours our lives as much as it reverses our desired professional course. The prevailing feeling is one of being caught in a vicious circle of commitment to performance (publications), an incessant search for resources (calls for projects), competition between peers (promotions), and psychological overcompensation (bureaucratisation and financialisation of research), linked to the overloading of unwanted tasks. And all of this has been strengthened by the ambient discourse of performance and excellence, which seems to be common to researchers and entrepreneurs. Is distancing real or tenable?

Hence, this article cannot leave us unaffected. Although it was initially intended to concern a specific population of entrepreneurs, it has enveloped us – the researchers – in the thread of its logic. We also account for our activity in an agentic and (pseudo) transparent way as a quest for something that transcends our lives. This directs a major part of our lives and subjectivities. Do we reflect sufficiently or effectively enough on the effects of this all on our and/or others' lives? The researchers' self-observation in the mirror of the entrepreneurs revealed the pervasiveness of entrepreneurial motives in our common 'dreams'. We are confronted with the pervasiveness of the tragic loop in which accounts that give meaning to life have begun to devour the whole of existence, indeed just as Foucault's descriptions of modern subjectivities suggested (2005a).

5.3. An ethics of accountability?

The pervasiveness of the tragic accountability loop does not mean we have no capacity for action. We have arrived at three reflections concerning the ethics of accountability as demanded from others, as contained in the systems of accountability we participate in, and in the conduct of research.

First, concerning the accounts we demand from others, it is striking to contrast the scene of accountability as dramatised by Althusser (1971) with that of the encounter with the face of the other called for by Levinas (1969). Levinas' encounter is also asymmetrical and (in a sense) authoritarian: the other's face commands us, but some key aspects of the relationality are reversed. The other is opaque. We cannot thematise her or reduce her behaviour to a set of reasons that we can place in our categories. The other questions our agency and our formation as a subject whose 'right to be' is questioned. Accountability it is to be claimed has elements that conflict with or thwart the ethical relationship, making the ethics of accountability problematic but nonetheless all the more urgent. Therefore, our research encounter with entrepreneurs leads us to consider the ethics of the demand for accounts we make from others, whether personally or in the context of organisations. This issue concerns the (non-)relationship between a more authoritarian organisational ethics and a more affective, interpersonal and humanistic ethics (Rhodes, 2022). Possibly, it pertains to a more 'intelligent' form of accountability (Roberts, 2009), where we realize that we do not transparently know the reasons for what we do and recognise the collective and contextual dimension to our agency. Our endeavours contribute to the exploration of the possibility and effects of other forms of accountability, not relying on transparency, alienation or distancing from the other, or

unbalanced distributions of power. Such forms of accountability, with more symmetry, demand less transparency and are based on non-individualizing forms of agency, and rely on a better understanding of how our request for an account impacts the other. Social accountability based on face-to-face equality of interaction still need to be further explored (Frey-Heger and Barrett, 2021). Accountability makes it possible to be accountable differently (Johannides, 2012). Not only asymmetry, demands for transparency or presumptions of individual agency, risk entrapment in tragic loops with the people from which we request accounts falsely subjugated. But the ways in which we receive and interpret accounts must come under consideration. An ethics of accountability might open up on an opportunity for hospitality. The account we receive needs to have a chance to affect our own narratives, allowing for a proximity between researcher and researchee, or analyst and “analysand”.

Second, we need to explore the ethics regarding the relationship between the accounts we give to others and we give to ourselves. The case of the entrepreneurs illustrates this particularly well. Entrepreneurship is a form of promise to oneself (and to others) that is as imprisoning as is hierarchical authority. Indeed, there is something particularly remarkable about entrepreneurial accountability: entrepreneurial accounts pertain only to the future and to what will be as well as to what they will be. And it is the credibility of the narrative that must win the resources needed to bring something into reality. By contrast, organizational accountability is both retrospective and prospective. We account for our results and for the results we will have achieved, formulated as goals. The credibility of the goals depends on past results as in the performance of the entrepreneur. If we are only accountable for the future, then all we can do in the present is give the signs that show that we are dedicated to success. But probably there is something more: we have to invest in our ‘self’, to control our ‘self’ to achieve what is promised. I can blame no one other than myself, and as a corollary, I have no other responsibility than to work on the ‘self’. In a way, it is the present ‘self’ that is accountable to the future ‘self’ in an asymmetrical, transparent and agentive way. The narrative of the future ‘self’ is an antenarrative in the sense of Boje (2001). What is put at stake (the ante) is the present ‘self’, in a possibly sacrificial way. This is where the trap risks closing: the ethical relationship to the other risks being cut off. There is no longer any room for the other to unsettle the narrative or to allow us to get out of the closed loop. Thus, whether it renders accounts to the authoritarian other or to the future ‘self’, an alternative ethics of accountability would need to invite us to privilege a more horizontal accountability, where agency is shared with others, and where transparency and omnipotence are relativised. What is needed is relational agency and an

accountability that avoids being locked into the trap of the authoritarian other or (equally) into a trap we set for ourselves. This perspective on responsibility for the future has been inspired by one of the reviewers, allowing us to recognise here a possibility for relational agency.

Third, reflection on the ethics of accountability cannot ignore our research activities. And this at least on two levels. The first is in regards to the accounts that we requested from our informants. The researcher often places herself/himself in the position of a judge or scrutiniser, and asks for the reasons for conduct, and expects an account that highlights individual agency (even though, in theory, the context may play a major role). This virile conception of enquiry affects the respondents and the knowledge and theories that emerge (Gelling, 2013). Second, the accounts we produce in our research are primarily directed at the ranking authorities. The effects on our subjectivities and the type of research we choose to do are enormous (Power, 1997; Strathern, 2000). We should give more back to the investigated communities and society. There is a need to be much more aware of our convictions and assumptions underpinning our theorisations (Solé, 2007). The hidden effects of academic networks and intellectual and symbolic capital need to be better examined (Rana *et al.*, 2020). Less asymmetric, transparent and individual accounts would provide another perspective on research accountability. And this might help us thwart the tragic loop we have described.

6. Conclusion

We have speculated about the possibilities of alternative accountabilities that would make it possible to escape from the confining effects due to the requirements of transparency, the asymmetry between the one who is accountable and the authority to which one is accountable, and the presupposition of individual agency. However, inspired in our methodology by Devereux, we have discovered that by counteracting such a structure of accountability, we ended up participating in its containment effects. This brought us to reconsider our initial position and to examine other possibilities of accountability. This re-examination entails at least three points.

First, our starting point was the possibility of escaping the confining effects of most of the current types of contemporary accountability. Many elements in our interviews confirmed the existence of such a trap. There is a tragic loop that existentially devours the entrepreneurs.

The trap is all the more entangling because there is little or no exteriority to the demands for accountability. And our mode of interpretation, which left certain lines of flight outside of our analysis, was participating in the enclosing dynamics.

Second, we have realised that our own situation as researchers is not immune to parallel confining effects. Research often imposes asymmetrical accountability, presupposing transparency and individual agency, and imprisons researcher and researchee in its closure. The more horizontal methodology inspired by Devereux gives rise to possibilities of awareness. For example, the entrepreneur fictitiously named 'Marie' admits at the end of the interview that something has happened during the interview that causes her to be on the verge of questioning her existential choices. For us, the more horizontal approach to interviewees introduced possibilities of alternative enquiry settings and forms of interpretation.

Third, we believe that our work points to tripart ethics of accountability. A first facet of this ethics relates to the way in which we hold others to account. There are other positions than that of the judge. We realize that the other is a "face" that can deconstruct our own categories and challenge our own positions. Secondly, there are differences in the situations in which individuals are held accountable. The case of entrepreneurs illustrates this in a prominent way. Entrepreneurial accountability seems to be all about the future, inciting the instrumentalisation and sacrifice of the present 'self' in order to create the narrated future 'self'. This focus on the 'self' effectively cuts one off from others. The ethics of accountability have implications for the ethics of research; our third facet. We aspire to new ways of asking for accountability and being accountable to the faces encountered in research. This fits in with the contemporary concern about how to conduct research (Moriceau, 2018). Our originality lies in our use of Devereux's approach to avoid assigning the other to a place of being a mere informant.

Concluding, we wish to illustrate our position by drawing a parallel with a short story written by the French philosopher and novelist Blanchot (1995). In his text, the narrator is requested to provide an account of his life by a specialist in eyesight – that is, in visibility/transparency; and by a specialist in mental illness – that is, in deviations from the norm. The situation is extremely asymmetrical. The narrator must be transparent and the reasons for his actions must conform to 'Reason'. The author posits that the accountability situation is 'extreme', which is termed by the author the "Folie du jour", a title translated in English as the "Madness of the day". In French, "le jour" means both day and light. In other words, the author is pointing to a contemporary madness relying both/or on an excessive use of reason, both/or on the duty to give reasons for one's conduct, agency and identity. The accounts

given by the narrator subvert nearly all the conventions of a narrative: there is no beginning, no end, no thread, no agency, no narrator/author separation (see Derrida, 2010). The reader is led to question his/her demanding of reasons; i.e. an excess of reason(s) - demanded and given - makes life unliveable (Letiche and Moriceau, 2013). Research may well place us and our interlocutors in situations not so different from that of the narrator of the story. Does an ethics of accountability allow us to escape some of this “madness of the day”?

References

Ahrens, T. (1996), “Styles of accountability”, *Accounting, Organizations and Society*, Vol. 21 No 2–3, pp. 139-173.

Althusser, L. (1971), “Ideology and ideological state apparatuses”, Althusser, L. (Ed.), *Lenin and Philosophy and Other Essays*, Monthly Review Press, New York, NY, pp. 11-44.

Alvesson, M. and Sköldberg, K. (2017), *Reflexive Methodology: New Vistas for Qualitative Research*, Sage, London.

Anderson, A.R. and Warren, L. (2011), “The entrepreneur as hero and jester: enacting the entrepreneurial discourse”, *International Small Business Journal*, Vol. 29 No. 6, pp. 589-609.

Baker, D.T. and Brewis, D.N. (2020), “The melancholic subject: a study of self-blame as a gendered and neoliberal psychic response to loss of the ‘perfect worker’ ”, *Accounting, Organizations and Society*, Vol. 82, Art. 101093.

Blanchot, M. (1995), *The Madness of the Day*, Station Hill Press, New York, NY.

Boje, D.M. (2001), *Narrative Methods for Organizational and Communication Research*, Sage, London.

Boland, R.J. and Schultze, U. (1996), Narrating accountability: cognition and the production of the accountable self, Munro R., Mouritsen J. (Ed.s), *Accountability: power, ethos and the technologies of managing*, International Thomson Business Press, London, pp. 62-81.

Brenkert, G.G. (2009), Innovation, rule breaking and the ethics of entrepreneurship, *Journal of Business Venturing*, Vol. 24 No.5, pp. 448-464.

Buquet, R. (2020), “Au-delà du mythe des start-up: discours, éthique et engagement dans l’expérience entrepreneuriale”, unpublished manuscript, PhD in Business Administration and Management, 20 November 2020, 494 pp., ESCP- Univ. Pantheon Sorbonne, Paris.

Butler, J. (1997), *The Psychic Life of Power: Theories in Subjection*, Stanford University Press, Redwood City, CA.

Butler, J. (2005), *Giving an Account of Oneself*, Fordham University Press, New York, NY.

Chauviré, C. (2010), “Wittgenstein avec et contre Freud“, Chauviré, C (Ed.), *Wittgenstein en héritage*, Kimé, Paris, pp. 51-69

Cremonesi, L., Davidson, A., Irrera O., Lorenzini, D. and Tazzioli, M. (2013), “Introduction”, Foucault, M. (Ed.), *L'Origine de l'Herméneutique de Soi*, Vrin, Paris, pp. 9-27.

Daly, P. and Davy, D. (2016), “Structural, linguistic and rhetorical features of the entrepreneurial pitch: lessons from Dragons’ Den”, *Journal of Management Development*, Vol. 35 No. 1, pp. 120-132.

Deleuze, G. and Guattari, F. (2013), *L'anti-Œdipe: Capitalisme et Schizophrénie*, Les éditions de Minuit, Paris.

Derrida, J. (2010), *Parages*, Stanford, Stanford University Press.

Devereux, G. (1967), *From Anxiety to Method in the Behavioral Sciences*, Mouton, The Hague and Paris.

Dillard, J.F. and Roslender, R. (2011), "Taking pluralism seriously: Embedded moralities in management accounting and control systems", *Critical Perspectives on Accounting*, Vol. 22 No. 2, pp. 135-147.

Driver, M. (2017), "Never social and entrepreneurial enough? Exploring the identity work of social entrepreneurs from a psychoanalytic perspective", *Organization*, Vol. 2 No. 6, pp. 715-736.

Dumez, H. (2013), "Qu'est-ce que la recherche qualitative ? Problèmes épistémologiques, méthodologiques et de théorisation", *Annales des Mines – Gérer et Comprendre*, Vol. 2 No. 5, pp. 29-42.

Englund, H., Gerdin, J., and Burns, J. (2011), "25 Years of Giddens in accounting research: achievements, limitations and the future", *Accounting, Organizations and Society*, Vol. 36, No. 8, pp. 494-513.

Favotto, A., McKernan, J. F., and Zou, Y. (2022), "Speculative accountability for animal kinship", *Critical Perspectives on Accounting*, 84, Art. 102360.

Ferguson, I. (2012), "Personalisation, social justice and social work: a reply to Simon Duffy", *Journal of Social Work Practice*, Vol. 26 No. 1, pp. 55-73.

Folger, R. and Skarlicki, D.P. (1998), "When tough times make tough bosses: managerial distancing as a function of layoff blame", *Academy of Management Journal*, Vol. 41 No. 1, pp. 79-87.

Folger, R. and Skarlicki, D.P. (2001), "Fairness as a dependent variable: why tough times can lead to bad management", Cropanzano, R. (Ed.), *Justice in the Workplace: From Theory to Practice*, Vol. 2, Erlbaum, Mahwah, NJ, pp. 97-118.

Foss, L. (2004), "'Going against the grain...' Construction of entrepreneurial identity through narratives", Hjorth, D. and Steyaert, C. (Ed.s), *Narrative and Discursive Approaches in Entrepreneurship: a Second Movements in Entrepreneurship Book*, Edward Elgar, Cheltenham, pp. 80-104.

Foucault, M. (1990), *The History of Sexuality Volume 3: the Care of the Self*, Penguin Books, London.

Foucault, M. (1992), *The History of Sexuality Volume 2: the Use of Pleasure*, Penguin Books, London.

Foucault, M. (2005a), *The Hermeneutics of the Subject: lectures at the Collège de France 1981-82*, St. Martin's Press, New York, NY.

Foucault, M. (2005b), *The Birth of Biopolitics: lectures at the Collège de France 1978-79*, Palgrave Macmillan, New York, NY.

Foucault, M. (2007), *Security, Territory, Population*, Palgrave Macmillan, New York, NY.

Foucault, M. (2015), *About the Beginning of the Hermeneutics of the Self: lectures at Dartmouth College – 1980*, Chicago University Press, Chicago, IL.

Frey-Heger, C. and Barrett, M. (2021), "Possibilities and limits of social accountability: the consequences of visibility as recognition and exposure in refugee crises", *Accounting, Organizations & Society*, Vol. 89, pp. 101-197.

Freud, S. (1967), "Conseils aux médecins sur le traitement analytique", *La Technique Psychanalytique*, PUF, Paris, pp. 61-71.

Gartner, W.B. (2007), "Entrepreneurial narrative and a science of the imagination", *Journal of Business Venturing*, Vol. 22 No. 5, pp. 613-627.

Gelling, L. (2013), "A feminist approach to research", *Nurse Researcher*, Vol. 21, No 1, pp. 6-7.

Hjorth, D. and Steyaert, C. (2004), *Narrative and Discursive Approaches in Entrepreneurship: a Second Movements in Entrepreneurship Book*, Edward Elgar, Cheltenham.

Hoskin K. (1996). The 'awful idea of accountability': inscribing people into the measurement of objects, Munro, R. and Mouritsen., J (Ed.s), *Accountability: power, ethos and the technologies of managing*, London: International Thomson Business Press, pp. 265–282.

Johannides, V. (2012), "Accountability and the problematics of accountability", *Critical Perspectives on Accounting*, Vol. 23 No. 3, pp. 244-257.

Johansson, A.W. (2004), "Narrating the entrepreneur", *International Small Business Journal*, Vol. 22 No. 3, pp. 273-293.

Kamuf, P. (2009), "Accountability", *Textual Practice*, Vol. 21 No. 2, pp. 251-266.

Komulainen, K., Siivonen, P., Kasanen, K. and Rätty, H. (2020), " 'How to give a killer pitch?' Performances of entrepreneurial narratives as identity models in higher education", *Entrepreneurship Education and Pedagogy*, Vol. 3 No. 3, pp. 214-235.

Letiche, H. and Moriceau, J.-L. (2013), "Leadership: *The Madness of the Day* by Maurice Blanchot", Gosling, J. and Villiers, P. (Ed.s), *Fictional Leaders: Heroes, Villains and Absent Friends*, Palgrave MacMillan, Basingstoke, pp. 166-181.

Letiche, H and De Loo, I. (2022), "Coaching without a coach: A Lacanian Case Study", *Revue internationale de psychosociologie et de gestion des comportements organisationnels*, Vol. 28 No. 73, pp. 135-154.

Levinas, E. (1969), *Totality and Infinity: An Essay on Exteriority*, Duquesne University Press, Pittsburgh, PA.

Martens, M.L., Jennings, J.E. and Jennings, P.D. (2007), "Do the stories they tell get them the money they need? The role of entrepreneurial narratives in resource acquisition", *Academy of Management Journal*, Vol. 50 No. 5, pp. 1107-1132.

McKernan, J.F. (2011), "Deconstruction and the responsibilities of the accounting academic", *Critical Perspectives on Accounting*, Vol. 22 No. 7, pp. 698-713.

McKernan, J.F. (2012), "Accountability as aporia, testimony, and gift", *Critical Perspectives on Accounting*, Vol. 23 No. 3, pp. 258-278.

Messner, M. (2009), "The limits of accountability", *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 918-938.

Miller, P. (1994), Accounting and objectivity: the invention of calculating selves and calculable space, Megill, A. (Ed.), *Rethinking Objectivity*, Duke University Press, Durham, pp. 239-264.

Miller, P. and O'Leary, T. (1987), "Accounting and the construction of the governable person", *Accounting, Organizations and Society*, Vol. 12 No. 3, pp. 235-265.

Moriceau, J-L. (2018), "Can the researcher learn? Relatedness and the ethics of writing", *Society and Business Review*, Vol. 13 No. 3, pp.242-253.

Munro, I. (2012), "The management of circulations: biopolitical variations after Foucault", *International Journal of Management Reviews*, Vol. 14, pp. 345-362.

Munro, R. (1993), "Just when you thought it safe to enter the water: accountability, language games and multiple control technologies", *Accounting, Management and Information Technologies*, Vol. 3 No. 4, pp. 249-271.

O'Connor, E. (2002), "Storied business: typology, intertextuality, and traffic in entrepreneurial narrative", *Journal of Business Communication*, Vol. 39 No. 1, pp. 36-54.

Pilotta, J.J. (2016), "The entrepreneur as hero?", Berdayes, V. and Murphy, J. (Ed.s), *Neoliberalism, economic radicalism, and the normalization of violence: international perspectives on social policy, administration, and practice*, Springer, Cham, pp. 37-52.

Power, M. (1997), *Audit society: rituals of verification*, Oxford University Press, Oxford.

Rana, T., Bracci, E., Tallaki, M. and Ievoli, R. (2021), "The doxa of accountability knowledge: a socioanalysis of accountability research in accounting", *Financial Accountability & Mananagement*, Vol. 38 No. 4, pp. 582-607.

Rhodes, C. (2022), “The Ethics of Organizational Ethics”, *Organization Studies*, available at <https://doi.org/10.1177/01708406221082055> (accessed 7 Mar 2022).

Roberts, J. (1991), “The possibilities of accountability”, *Accounting, Organizations and Society*, Vol. 16 No. 4, pp. 355-368.

Roberts, J. (2005), “The power of ‘imaginary’ in disciplinary processes”, *Organization*, Vol. 12 No. 5, pp. 619-642.

Roberts, J. (2009), “No one is perfect: the limits of transparency and an ethic for ‘intelligent’ accountability”, *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 957-970.

Roberts, J. (2012), “Agency without agents: Exploring the relationship between identity and ethics”. Case, P., Höpfl, H. and Letiche, H. (Ed.s.), *Belief and organization*, Palgrave Macmillan, Basingstoke, pp. 144–162

Roberts, J. (2014), “Testing the limits of structuration theory in accounting research”, *Critical Perspectives on Accounting*, Vol. 25 No. 2, pp. 135-141

Roberts, J. (2018), “Accountability”, Roslender, R. (Ed.), *The Routledge Companion to Critical Accounting*, Routledge, London, pp. 225-239.

Roberts, J. (2021), “The boundary of the ‘economic’: financial accounting, corporate ‘imaginaries’ and human sentience”, *Critical Perspectives on Accounting*, Vol. 76 C, Art. 102203.

Roberts, J. and Scapens, R. (1985), “Accounting systems and systems of accountability: understanding accounting practices in their organisational contexts”, *Accounting, Organizations and Society*, Vol. 10 No. 4, pp. 443-456.

Rosset, C. (2012), *The Real and its Double*, University of Chicago Press, Chicago, IL.

Smith, R. and Anderson, A.R. (2004), “The devil is in the e-tale: form and structure in the entrepreneurial narrative”, Hjorth, D. and Steyaert, C. (Ed.s), *Narrative and Discursive Approaches in Entrepreneurship*, Edward Elgar, Cheltenham, pp. 125-143.

Solé, A. (2007), “Le chercheur au travail”, Martinet, C. (Ed.), *Sciences du management. Epistémique, pragmatique et éthique*, Vuibert, Paris, pp. 285-304.

Strathern, M. (2000), *Audit Cultures: anthropological Studies in Accountability, Ethics and the Academy*, Routledge, Cambridge.

Wickramasinghe, D., Cooper, C. and Alawattage, C. (2021), “Neoliberalism and management accounting: reconfiguring governmentality and extending territories”, *Accounting, Auditing & Accountability Journal*, Vol. 34 No. 3, pp. 489–504.