



UNIVERSITY OF LEEDS

This is a repository copy of *Critical accounting scholarship and social movements: The case of rail privatisation in Britain*.

White Rose Research Online URL for this paper:  
<https://eprints.whiterose.ac.uk/155662/>

Version: Accepted Version

---

**Article:**

Haines-Doran, T [orcid.org/0000-0002-2393-5154](https://orcid.org/0000-0002-2393-5154) (2022) Critical accounting scholarship and social movements: The case of rail privatisation in Britain. *Critical Perspectives on Accounting*, 86. 102126. ISSN 1045-2354

<https://doi.org/10.1016/j.cpa.2019.102126>

---

© 2019, Elsevier. This manuscript version is made available under the CC-BY-NC-ND 4.0 license <http://creativecommons.org/licenses/by-nc-nd/4.0/>.

**Reuse**

This article is distributed under the terms of the Creative Commons Attribution-NonCommercial-NoDerivs (CC BY-NC-ND) licence. This licence only allows you to download this work and share it with others as long as you credit the authors, but you can't change the article in any way or use it commercially. More information and the full terms of the licence here: <https://creativecommons.org/licenses/>

**Takedown**

If you consider content in White Rose Research Online to be in breach of UK law, please notify us by emailing [eprints@whiterose.ac.uk](mailto:eprints@whiterose.ac.uk) including the URL of the record and the reason for the withdrawal request.



[eprints@whiterose.ac.uk](mailto:eprints@whiterose.ac.uk)  
<https://eprints.whiterose.ac.uk/>

## **Abstract**

This paper reflects upon how accounting academics can contribute to emancipatory social change through connecting with the agency of social movements. A review of critical accounting work on rail privatisation in Britain is conducted, and a comparison is made with other instances of accounting academics working with social movements. Past work emphasises a Bourdieusian pre-occupation with intellectual autonomy from social movements. An alternative – a Gramscian understanding of the potential for ‘organic intellectuals’ to develop subaltern consciousness – is instead proposed. This frames a discussion on the comparison between critical academic accounting work with rail social movements, compared to past efforts. The central questions addressed are: What ‘value’ do accounting scholars bring to social movements, and how might we judge and learn from the ‘successes’ of our activities? It is preferable for critical academics to maintain intellectual ‘autonomy’ from the class struggle in which social movements are involved while we strive to assist them? Does the neoliberalisation of higher education preclude social movement-orientated praxis? And, if not, how might the constraints that it poses on our activities be overcome? It is argued that a class-orientated, political praxis is both possible and desirable in the current conjuncture, but more examples and studies are needed.

**Keywords:** Gramsci; Neoliberalism; Social Movements; Accounting Academics; Rail; Privatization; Trade Unions; Class; Strategy.

## 1. Introduction

It has been a long-held view that critical accounting scholarship should aspire not only to describe the world, but to also change it (Neimark, 1990). Such commitment has given rise to debate over *how* accounting scholars can help create positive social change (Bryer, 2014; Catchpowle & Smyth, 2016; Cooper & Coulson, 2014; Cooper, Taylor, Smith, & Catchpowle, 2005; Dillard & Vinnari, 2017; Neu, Cooper, & Everett, 2001; Sikka & Willmott, 1997; Spence, 2009). The debate concerns ‘praxis’, simply understood as the relationship between theory and practice (Tinker, 2005, p. 101), what Krinsky (2013) calls ‘a theoretically infused acting upon the world’ (p. 115). Driving the debate is a need to identify the best forms of praxis available within given contexts. The need for the continuation of such a debate is made ever more pressing, in the context of neoliberal capitalism’s drive towards ecological disaster, and its entrenchment of economic and social inequalities.

This paper focusses on a specific area of accounting academic praxis, by asking how we can use our particular skills and knowledge to aid those outside of academia who are collectively engaged in fighting for positive social change within ‘social movements’.<sup>1</sup> Section 2 defines emancipatory ‘social movements’ as collective actors involved in political contestation ‘from below’. It then reviews work by critical accounting academics which show that political contestation often involves struggles over the deployment and interpretation of accounting information. With this in mind, a review of critical accounting academics’ work with and for ‘social movements from below’, and their reflections on the

---

Acronyms used in this paper: ASLEF – Associated Society of Locomotive Engineers and Firemen; ATOC – Association of Train Operating Companies; BR – British Railways; CRESC – Centre for Research on Socio-Cultural Change; GTR – *The Great Train Robbery*; NR – Network Rail; ORR – Office of Rail and Road; RAE – Research Assessment Exercise; REF – Research Excellence Framework; RMT – National Union of Rail, Maritime and Transport Workers; SPV – Special purpose vehicle; TOC – Train operating company; TUC – Trades Union Congress; TSSA – Transport Salaried Staffs’ Association.

<sup>1</sup> This is not to deny that there are other ways critical accounting scholarship can positively shape society. One very important aspect of critical academic accounting praxis, but not covered in this article, is teaching. This involves both debate and struggle with the academy over how teaching should be conducted and what is included in the content (Albrecht, Clark, Smith, Stocks & Woodfield, 1994; Bonk & Smith, 1998; Boyce, 2004; Chabrak & Craig, 2013; Gray, Bebbington & McPhail, 1994; Kimmel, 1995). Another approach is to follow Sikka and Willmott’s (1997) argument, that it is possible and desirable to combine critical teaching of accounting with reaching outside the academy to effect social change within the accountancy profession. Sikka’s own praxis in this regard is considerable, including working with others to reform (and replace) the ACCA, writing accessible articles in the national press to reveal how the accountancy profession aids tax evasion and other undesirable practices, and working with politicians to lobby for reforms designed to curb such abuses (Sikka, 2008, 2010; Sikka & Willmott, 1997, 2005).

experience, is undertaken. These reflections have raised key questions facing critical academics in such situations: What 'value' do accounting scholars bring to social movements, and how might we judge and learn from the 'successes' of our activities? It is preferable for critical academics to maintain intellectual 'autonomy' from the class struggle in which social movements are involved while we strive to assist them? Does the neoliberalisation of higher education preclude social movement-orientated praxis? And, if not, how might the constraints that it poses on our activities be overcome? The reviews employ categories from Bourdieusian sociology. However, I argue that a Gramscian understanding of the emancipatory potential of intellectuals within capitalist society can better confront these problems theoretically, particularly with regard to understanding the emancipatory potential and limitations of subaltern 'common sense', and the need for intellectuals to engage fully with the agency of subaltern social movements. Section 2 concludes by asking whether the neoliberalisation of higher education constrains us from working with emancipatory social movements and, if not, how can these constraints be overcome? The findings of these authors are subjected to a comparative case study in Section 3, through an examination of the considerable work of critical accounting academics over two decades on the subject of rail privatisation in Britain. The paper ends with a discussion on this comparison in Section 4. Throughout, it is argued that critical accounting praxis could be improved through greater reflection on how we can help make emancipatory social movements become more successful.

## **2. Review of critical accounting scholarship and social movements**

### **2.1 'Social movements' defined**

Before proceeding to review the literature on accounting scholarship and social movements, it is necessary to define 'social movements' for the purposes of this paper. As critical accounting scholars Catchpowle and Smyth (2016, p. 225) explain, there are many definitions of the term, but they have in common a view that social movements are collections of individuals or groups striving to challenge existing power and authority (Diani & Bison, 2004; Snow, Soule, & Kriesi, 2008; Tarrow, 2011). Tilly's (1984) definition is representative of this view, seeing social movements as:

A series of interactions between power holders and persons successfully claiming to speak on behalf of a constituency but lacking formal representation, in the course of which those persons make publicly visible demands for changes in the distribution or

exercise of power, and back those demands with public demonstrations of support.  
(p. 306)

Catchpowle and Smyth (2016) provide some examples. They describe a distinction made in the social movements literature between 'traditional' and 'new' social movements. The former definition concerns working class movements animated by the desire to change the material conditions pertaining to capitalist production. These 'traditional' social movements consisted of prototypical workplace-based activism, and the creation of trade unions and working class political parties, as well as social protests to extend parliamentary representation. Catchpowle and Smyth (2016) identify the 'traditional' socialist movements of the late nineteenth century as 'prototypical social movements leading to the formation of communist and social democratic parties, and trade union organisations' (p. 225).<sup>2</sup> By contrast, the 'new' social movements, emerging in the post-war period, focused on political issues largely outside of the immediate (exploitative) relationship between labour and capital, for example on 'minority' rights, such as the gay and civil rights movements, and movements concerned with peace and environmental issues.<sup>3</sup> The 1990s saw the emergence of 'anti-capitalist' social movements, which rejected Marxist 'economism' and favoured a radical 'pluralism' around a diverse range of demands, from specific reforms to the outright replacement of the capitalist system. The 'anti-globalisation' movement of the 1990s, morphed into the Occupy movement in the early 2010s, prompted by the unequal and anti-social effects of the global financial crisis and taking inspiration from the mass encampments in Tahrir Square that symbolised the 2011 Egyptian Revolution.<sup>4</sup> Finally, these new forms have reflected back onto the more 'traditional' social movements in the form of 'social movement unionism', in which activists are mobilised in campaigns over political issues outside, as well as within, the workplace.<sup>5</sup>

Catchpowle and Smyth's (2016) review assigns an important historical role to social movements. Citing Heberle (1951), the authors describe social movements as an "agent of change", that can become a force for new political identities, creating new ideas and allegiances, with a potential to transform the political system' (Catchpowle & Smyth, 2016,

---

<sup>2</sup> See Tilly (1984) for a discussion of 'traditional' social movements.

<sup>3</sup> Lent (2001) provides a useful overview of these movements and their developments.

<sup>4</sup> See Jones (2012) for a description, and a supportive critique, of these movements.

<sup>5</sup> As Catchpowle and Smyth (2016, p. 226), argue, the role of trade unions in opposing the apartheid regime in South Africa, provides a good example of 'social movement unionism' in action. See also Moody (1997).

p. 225). Of course, there are many agents throughout society that have the capacity to change the way it develops. But the primary focus of the social movements literature has been on what Cox and Nilsen (2014) term 'social movements from below'. That is, the collective agency of hitherto subordinate or 'subaltern' groups acting according to specific rationalities to challenge, or defend themselves from, the material constraints imposed upon them by social movements 'from above'. The latter are defined as the collective agency of dominant groups, operating according to specific rationalities in order to maintain or extend their hegemonic position within society, so as to defend or increase their material advantages. The history of class society can be seen as the history of the relative successes and failures of social movements from above and below. For example, Britain in the post-war period saw a significant accommodation by the state to the demands of social movements from below, such as trade unions, housing activists and the women's movement, characterised most dramatically by the establishment of the institutions of the welfare state. In contrast, the subsequent period has witnessed highly successful attacks on collective subaltern organisation and systems of collective provisioning, by a social movement from above, in the form of 'neoliberalism' (Cox & Nilsen, 2014, pp. 136-152).<sup>6</sup> Under capitalism, social movements from above and below have unequal access to material and political resources in a society divided by class. While both kinds rely on coalition-building and the power of argumentation, the former have significant financial advantages and greater access to the power of the state (Cox & Nilsen, 2014, pp. 64-66).<sup>7</sup> As this paper will discuss, these inequalities necessitate high levels of political and intellectual organisation by social movements from below, if they are to be successful in countering social movements from above (see Section 2.5).

---

<sup>6</sup> Social movements 'from above' are elite political projects which seek to defend, or extend, the material advantages enjoyed by specific classes, and class fractions, in society. I have given the example of 'neoliberalism' here, as a social movement 'from above', because it is relevant to the discussion over critical intellectual praxis in the concurrent conjuncture (as this paper illustrates). However, one can think of many other kinds of contemporary social movement 'from above', which are perhaps aspects, or currents, within the overall pro-neoliberal social movement, such as the movement around Trump's election victory, or organised climate change denial. The concept of social movements 'from above', as employed here, should not be confused with the phenomenon of workers' organisations becoming 'bureaucratised', or run in the interests of a bureaucratic layer of full-time officials (see Darlington and Upchurch, 2012, for a critical review of these arguments). Although the bureaucratisation of workers' organisations is an important issue, it is not within the purview of this paper.

<sup>7</sup> Cox and Nilsen's argument echoes Harvey's (2005) description of neoliberalism as a 'class project' for the benefit of a 'financial elite', requiring a hegemonic strategy to utilise state institutions to foster consent and organise coercion.

## 2.2 The use of accounting information by social movements from below

This paper is inspired by Catchpowle and Smyth's (2016) exposition of how accounting information can be utilised by social movements from below to strengthen their arguments within political struggles. This issue has not been the subject of extensive investigation (Gallhofer & Haslam, 2006). Catchpowle and Smyth (2016) note Bryer's (2014) study of accounting information in worker-run factories in Argentina, showing how accounting data can be the subject of deliberation and argument *within* social movements. The authors also reference a discussion in the 1970s and 1980s, focusing on the managerial disclosure of accounting information to trade unions (Amernic, 1988; Ogden & Bougen, 1985; Owen & Lloyd, 1985).<sup>8</sup> Ogden and Bougen (1985) discuss how trade unions often find themselves in a contradictory position regarding the use of accounting information, whereby it serves as a useful basis for negotiation, but also potentially accepts 'an ideological mechanism' which can reinforce managerial values and priorities (p. 220).

Following this review, Catchpowle and Smyth (2016) conduct their own study of the use of accounting information within a trade union struggle at a British university. They support Gallhofer and Haslam's (2004) contention that accounting as a practice bears 'signs of conflict and tension – including class conflict and tension – and is struggled over' (p. 206). In their case study, Catchpowle and Smyth (2016) show how both the vice-chancellor and the workers' union branch presented alternative interpretations of accounting data to accept or reject the notion that maintaining pay levels was 'financially sustainable'. This class-based, 'dialogical' battle over the meaning of financial information within struggles between social movements from above and below can also be found in examples reviewed by Gallhofer and Haslam. They study the 1888 London match girls' strike, where activist Herbert Hyde Champion utilised accounting data in the journal *Common Sense* to support the strikers' claims against their employers (Gallhofer & Haslam, 2003). They also show how the socialist newspaper *Forward* mobilised accounting information, in the service of a number of social movements from below, during a period of political radicalism and trade union struggle in the Glasgow area, known as Red Clydeside, at the beginning of the 20<sup>th</sup> century (Gallhofer & Haslam, 2006).

---

<sup>8</sup> Catchpowle and Smyth (2016) could have also mentioned McSweeney's (1995) study of the use of accounting information by management to make the case for redundancies to the trade union branch at Waterford Crystal in Ireland, which found that the effect of accounting information on organisational action depends on many factors, including its interpretation by key actors.

### 2.3 Critical accounting scholars and social movements from below

The above examples demonstrate that political conflicts between social movements from below and social movements from above are frequently held over the terrain of accounting information and its interpretation. What, then, has been the experience of critical accounting academics in assisting social movements from below in these campaigns? It seems likely that many critical accounting scholars have had personal experience of working with social movements. However, there are few sources to be found where the academics in question have reflected on their own praxis, or that of others, in this regard, and discussed the theoretical implications of their reflections. Two major exceptions exist. The first is a reflection by Dean Neu, David J. Cooper and Jeff Everett (Neu et al., 2001), and the second is found in the work of Christine Cooper and her collaborators (Cooper, 2005; Cooper et al., 2005; Cooper & Coulson, 2014).

Neu et al. (2001) evaluate two interventions they had carried out – into the social struggles and debates regarding the economic viability of coal mining in Britain in the mid-1980s, and into the ‘Debt and Deficit’ debates surrounding proposed cuts in public provision in Alberta, Canada in 1993. These accounting academics, working with others, produced their own analyses of the economics of British coal mining (Berry, Capps, Cooper, Hopper & Lowe, 1985; Cooper & Hopper, 1988), and public spending in Alberta (Cooper & Neu, 1995; McMillan & Warrack, 1995; Taft, 1997). In both cases, the academic accountants involved were able to incisively expose the flaws in the use of accounting data and economic analysis which had underpinned arguments by representatives of capital who wished to cut taxes and public services in Alberta and unionised mining jobs in Britain (Neu et al. 2001, p. 750). The authors convincingly argue that ‘substance’ was produced by their efforts, by which they mean challenging ‘common sense’ ideas.<sup>9</sup> Substantive critique can reveal exploitative systems and processes that have hitherto not formed the basis of public discussion, such as the selective reading of accounts to justify cuts to social and economic infrastructure.

However, their work was undermined publicly by practicing accountants and other ‘authorised knowers’, who defended the official narrative (Neu et al., 2001, p. 752).

---

<sup>9</sup> It is somewhat unclear whether Neu et al.’s (2001) invocation of ‘common sense’ is to be read as a positive affirmation of Gramsci’s use of the term, since Gramsci is not directly cited at the points of the article where the term is employed. In this paper, as will be discussed, the term is used explicitly in the Gramscian sense, being both opposed and connected to the concept of ‘good sense’. The latter term is not mentioned by Neu et al. (2001) at all, possibly because to do so would take the authors away from their avocation of intellectual ‘autonomy’ (see Section 2.4).

Conflicts between capital and labour thus appeared as a kind of proxy war between authoritative voices. However, the scholars found that they did not have access to a level playing field, where their work could be evaluated fairly. They attempted to disseminate their critical research through the popular and professional press, in order to influence the public debate. But they found their interventions to be subject to a ‘filtering effect’, where their findings were marginalised in favour of voices supporting the other side and were crowded-out by the general sensationalism of news output (Neu et al., 2001, p. 754). An important consequence of the veracity of their work being challenged this way was that their social status as academics was unjustly brought into question, thus threatening the effectiveness of future interventions.

Neu et al. (2001) frame their understanding of the successes and failures of their interventions through a reading of Bourdieu’s writings on intellectuals (Bourdieu, 1986, 1989, 1990, 2000). As they understand it, the intellectual attacks on them were a consequence of their risking their ‘cultural capital’ – the skills and knowledge we acquire as academics, and the high status this affords us and our work – in intervening in highly politically-charged crises. In these situations, while indispensable, academic rigour and accuracy are not enough, because they are not the final determinants in such battles. If the stakes are high enough, representatives of capitalist interests will use all of the economic and cultural capital available to them to disparage and dismiss critical academic interventions.

Neu et al. (2001) argue that they should have guarded against attacks on their cultural capital, and therefore the chances of their research gaining a fairer hearing, by forming stronger ‘affiliations’ with other intellectuals. By arriving at the public debates earlier, this intellectual network could have helped set a tone more receptive to critique, and so avoid being crowded-out by the ‘authorised knowers’. Their conceptualisation derives from Bourdieu’s insistence on the importance of preserving academic and intellectual *autonomy*. Bourdieu advocated for an ‘international of intellectuals’, who would mutually develop their cultural capital in the universal interests of humanity (Burawoy, 2018, p. 76). Similarly, Neu et al. (2001) promote intellectual ‘affiliation’ for the purpose of directing interventions towards ‘universal interests’ in order to guard against charges of being too ‘political’ and ‘polemic’ (p. 740), which the authors see as the greatest threat to critical academics’ ‘cultural capital’ (pp. 757-758).

Such appears to be the desire for political autonomy and universality in Neu et al.'s (2001) review, that any social movements from below involved in the public political debates in which they have sought to intervene are not mentioned by the authors. This is particularly remarkable in the case of disputes over coal mining in Britain. After all, the defeat of the year-long strike by members of the National Union of Miners in 1985 was a pivotal moment in neoliberalism's subjugation of the trade union movement in Britain. The authors argue, following Bourdieu (1989), that:

The most intellectuals can do is to put their power at the service of the dominated, for they will never fully understand the other's game (since each group occupies a different social location), or even the other's investment in that game (since each group possesses different social resources). (Neu et al., 2001, p. 739)

The authors argue that the 'affiliation' that they believe is necessary to maintain survival in public arguments, and to produce interventions of 'substance', must be limited to affiliations with other intellectuals.

The work of Christine Cooper and collaborators displays a desire for a much closer relationship between critical accounting academics and social movements from below than that recommended by Neu et al. (2001) (Catchpowle & Smyth, 2016, p. 232). Cooper and Coulson (2014) worked in an interdisciplinary team of academics in composing an independent report on the working conditions at the ICL plastics factory in Glasgow, where an explosion had occurred, leading to the deaths of nine workers (Beck et al., 2007). The report was produced in cooperation with campaigners working on the issue, including relatives of affected workers and the Scottish Trades Union Congress.<sup>10</sup>

Cooper and Coulson (2014) show that their research helped push the case for a public inquiry, which, although it had disappointingly narrow terms of reference, did meet some of the needs of the workers and their families in terms of bringing to light the causes of the explosion. It also highlighted the underfunding of the public Health and Safety Executive. Although, in the short term, the collective did not build a long-lasting social movement, the

---

<sup>10</sup> Another example of Christine Coopers' work with social movements from below can be found in Cooper et al. (2005). The authors review a 'social account' they conducted to explore the impact of extracurricular paid work on higher education students, using a sample of three Scottish universities. It found that students undertook part-time work because of shortfalls in financial assistance from other sources, and that such work has a negative impact on their studies, especially because it is typified by poor pay and conditions. This contradicted official narratives that cast extracurricular paid work as a choice made by students to gain fulfilling work experience, helping make the case against tuition fees in Scotland.

authors argue that the report could prove a valuable resource for future campaigns (Cooper & Coulson, 2014, p. 253).

For the authors, their engagement with social movements from below was vital to the intellectual collective's success in effecting positive social change, to the extent that they were able to. Working closely with workers at the factory, their relatives, and trade unions, allowed the academics involved to both direct their work to meeting the political priorities of the social movement and gain from the movements' localised and specialised knowledge around working practices and safety. Engaging with the *agency* of the social movements themselves is seen by Cooper and Coulson as vital for critical academics to effect positive social change. They argue that 'neither the most sophisticated political debates nor the best researched exposés of corruption or political failure will bring about change. Social movements, in their various forms, are required to do that' (Cooper & Coulson 2014, p. 238). Their close connection to social movements from below also seems to have given the academics involved greater ability to judge the effectiveness of their work on the success of the social movement in question – something that Neu et al. (2001) struggle to evaluate. Neither do Cooper and Coulson (2014) complain of being attacked *as academics* by agents of social movements from above, in the way Neu et al. were subjected to. As if confirming Neu et al.'s prognosis, Cooper and Coulson find that the close relationship they had built with a multi-disciplinary team of critical academics, formed a collective strength from which they could draw when taking on a system that tends towards the endangerment of workers, seemingly shielding them from public criticism.

Like Neu et al. (2001), Cooper and Coulson's (2014) reflection on the ICL case draws upon Bourdieu, particularly in their utilisation of Bourdieu's categories of systems of domination. Of particular importance within Bourdieu's categorisation, in the context of the relationship between intellectuals and social movements from below, is the notion that dominated individuals within particular fields are subject to 'symbolic domination', whereby the dominated are subject to the imposition of categories of thought by the dominant, which has the effect of socially oppressing them. This imposition relies on the 'misrecognition' of this system of oppression by the dominated (Bourdieu & Wacquant, 1992).

Cooper and Coulson (2014) are inspired by Bourdieu's praxis in the late 1990s, when he threw himself into working with social movements from below against the neoliberal

'reforms' sweeping France. In particular, he created a publishing venture – *Raisons d'Agir* (Reasons to Act) – alongside a collective of intellectuals, but with close contact with social movements from below. Bourdieu argued that one of the primary purposes of *Raisons d'Agir* was to 'place the analytical skills of researchers at the service of movements resisting neoliberal policies, and thus counterbalance the influence of conservative think-tanks' (Bourdieu, 2008, p. 273). This practice appears to contradict Bourdieu's (1985) earlier insistence on the defence of intellectual autonomy, for Bourdieu was most assuredly and publicly 'taking sides' within the particularly violently-contested episode of the class struggle that was the 1995 public sector strikes in France.

In an earlier work, Christine Cooper expresses reservations on Bourdieu's desire for intellectual autonomy, stating: 'I believe that it is mainly impossible to think about 'the public interest' when society is divided into antagonistic social classes. Our society is one which has rival interest groups—rivals which are structurally rooted in irreconcilable class differences' (Cooper, 2002, p. 454). At stake here is whether, as an academic, involving oneself in class struggle destroys the 'cultural capital' that is conferred to academics because of their commitment to the scientific method and defence of the 'universal'. There is much to learn from Bourdieu on how ruling elites maintain their domination. But the dissonance between Bourdieu's theory of intellectual praxis, which stressed intellectual autonomy, and the reality of his own later praxis, in which Bourdieu became closely involved in social movements from below, is difficult to reconcile (Burawoy & von Holdt, 2012, p. 56; Wolfreys, 2000).

As an alternative framing, I propose a Gramscian understanding of the role of intellectuals in social struggle, following Burawoy's sympathetic critique of Bourdieu. I argue that Gramsci's understanding of subaltern consciousness is superior to Bourdieu's, and this has important implications for understanding how best intellectuals should position themselves relative to social movements from below.

#### **2.4 From Bourdieu to Gramsci**

Gramsci's writings on intellectuals were developed in the *Prison Notebooks*, written in a prison cell while imprisoned by the 1930s Italian fascist regime. In the *Notebooks*, Gramsci developed a very particular understanding of intellectuals. In one sense it is a very broad understanding. For Gramsci, everyone is an 'intellectual', in the sense that there is no form of human activity from which intellectual activity can be excluded. However, only a minority

of the population exist in 'specialised categories for the exercise of the intellectual function' (Gramsci, 1971, p. 10). Gramsci differentiates between 'traditional' and 'organic' intellectuals, arguing that:

Every social group, coming into existence on the original terrain of an essential function in the world of economic production, creates together with itself, organically, one or more strata [*ceti*] of intellectuals which give it homogeneity and an awareness of its own function not only in the economic but also in the social and political fields. (Gramsci, 1971, p. 5)

As Schwarzmantel (2015) indicates, Gramsci's implication here 'is that the proletariat, as part of its struggle for hegemony, would similarly have to establish its own stratum of intellectuals who give the working class awareness of its ability to emerge from subalternity' (p. 75).<sup>11</sup> Proletarian political movements are faced with an enemy that has a well-developed cadre of 'traditional intellectuals', propagating and furthering the interests of given fractions of the capitalist class, or capital in general. At the current stage of the development of capitalism, such a role is undertaken, to give some examples, by neoliberal think tanks, by the research and policy agendas of intergovernmental organisations, such as the World Bank, and manifold trade associations.

The role of organic intellectuals is to propagate 'good sense' – a refined critical self-awareness within the subaltern classes. 'Good sense' is both contrasted with, and also represents a development of, 'common sense'. As Schwarzmantel (2015) explains, 'common sense' represents 'ideas commonly held in the society at large, if in an unreflective and uncritical sense', whereas 'good sense' represents 'a more refined and reflective or critical consciousness, almost a higher stage of common sense ...' (p. 218). Good sense is arrived at through a critical reflection on commonly-held beliefs, developing those aspects which have emancipatory implications, and rejecting those aspects which imply the continuation of oppressive social relations.

The development of good sense is necessary to ensure that social movements from below develop appropriate goals, strategies, and forms of argumentation and persuasion to realise their emancipatory potential. This appears identical to Bourdieu's conception of the

---

<sup>11</sup> Thus, the bourgeoisie had also required 'organic intellectuals' when it was itself the emergent, revolutionary class, sweeping away previous social orders attached to the feudal relations of production which were preventing the emergence of capitalist social relations, most spectacularly in the French Revolution at the end of the 18<sup>th</sup> century (Schwarzmantel, 2015, pp. 81-82).

role of intellectuals in combatting the 'symbolic domination' of the oppressed. However, as Burawoy (2018) argues:

In Antonio Gramsci's terms, for Bourdieu the common sense of the subaltern is entirely bad sense, whereas for Marxism the common sense of the subaltern contains a kernel of good sense, even if it is also subject to the distortions of ideology. In the Gramscian view, organic intellectuals exist to elaborate the good sense of the subaltern while traditional intellectuals create ideologies that justify and elicit participation in and consent to capitalism. (p. 83)

Organic intellectuals are inspired by the kernel of good sense that is often possessed by subaltern subjects. They perform a form of political leadership vis-à-vis the subaltern by developing and broadening good sense, helping cultivate social movements from below into movements that achieve their immediate objectives, by developing and deepening their understanding of the systems of oppression to which they are subject. They can also help demonstrate the systemic linkages between the forms of oppression that have animated what Cox and Nilsen (2014) term the 'militant particularisms' of single issue, or narrowly-focused, campaigns (pp. 76-77). This can help social movements from below establish alliances with other social movements, thus increasing the chances of success for each.

Organic intellectuals thus play a vital role in proletarian social movements, in the process of developing their self-organised political activity. As Burawoy argues, Bourdieu presents the interests of intellectuals as universal interests. Yet, this is a false universality which, at least at the level of theory, is too dismissive of the intellectual potentiality of working class consciousness. This too has a bearing on how to judge the success of intellectual activity in the service of emancipatory social movements. Instead of attempting to judge effectiveness in light of a universality that will never exist within capitalism, this judgement must be 'rooted in and tested by the experience of subjugation' (Burawoy, 2018, p. 83). To what extent has the intellectual activity in question improved social movements' ability to achieve political hegemony through a better understanding of the conditions of their oppression and the tasks necessary for that oppression to be overcome? In strengthening the *agency* of social movements from below, organic intellectuals can help increase the potential for social movements to achieve the organisation and cultural hegemony necessary to overthrow exploitative social relations. It is only through such an overthrow that a *real* universality can emerge, based on a system of production centered on

the unequivocal meeting of human needs.

This paper therefore argues for an avowedly political critical intellectual praxis. The value of such praxis is judged upon its utility in strengthening the emergent political capabilities and philosophical coherence that already exist in social movements from below.

### **2.5 Accounting scholars as ‘organic intellectuals’?**

This paper argues that accounting academics should try as far as possible to act as organic intellectuals in relation to social movements from below. Gramsci sees organic intellectuals as a new type of intellectual, as distinct from the traditional intellectuals. The latter are represented by ‘the man [*sic*] of letters, the philosopher, the artist’ (Gramsci, 1971, p. 9). Gramsci envisages the intellectuals of subaltern movements differently. They are ‘practical and experienced in the world of work as well as being able to reflect on broader issues and are not limited to the economic-corporate mode of thinking’ (Schwarzmantel, 2015, pp. 85-86). Organic intellectuals are rooted in the everyday experience of the working class, whilst simultaneously being able to critically reflect on it in developing a radical subaltern consciousness, or ‘good sense’, capable of achieving hegemony.

Gramsci does not provide explicit examples of organic intellectuals in capitalist society. This could be explained by the way Gramsci writes, ever conscious of the fascist prison guards keen to censor any explicit political promulgations. But the organic intellectual, for Gramsci, is also a ‘new type of intellectual’ (1971, p. 9), the formation of which has yet to be fully realised within the working class movement. To attain a more concrete understanding of the organic intellectual, it is useful to turn to Gramsci’s experience as a young academic, which he repeatedly references in *The Prison Notebooks*. Gramsci helped to establish L’Ordine Nuovo (New Order), a radical weekly newspaper of politics and culture, aimed at a working class audience in the context of the establishment of councils of factory workers in Turin. As he argues, the project ‘worked to develop certain forms of new intellectualism and to determine its new concepts’. These ideas ‘corresponded to [the] latent aspirations’ of the Turin working class (Gramsci, 1971, pp. 9-10). Yet, in no sense did the newspaper simply export ‘good ideas’ from the academic sphere into subaltern social movements. As Thomas (2009) notes, Gramsci and collaborators ‘sought to redefine their relationship with the working class in active, pedagogical terms – a relationship in which they were more often the “educated” than the “educator”’ (p. 408). Gramsci aimed to help create organic

intellectuals *within the movement*, through a close relationship between academic and factory worker on the basis of radical politics. In other words, Gramsci's experience was that organic intellectuals in one 'field' can help create organic intellectuals in others.

What, then, can the specific role of accounting academics in such a process be? As Schwarzmantel (2015) argues, citing Gramsci (1971, p. 10), an organic intellectual is someone 'who develops "from technique-as-work" to "technique as science and the humanistic conception of history, without which one remains 'specialised' and does not become 'directive' (specialised and political)'" (p. 86). Subaltern subjects develop specialised skills relating to the work that they perform within the production and (social) reproduction of capital(ism), gaining specific skills at different levels of ability, depending on the nature of their work. Although everyone is an intellectual, clearly some work requires greater levels of intellectual reflection and formal education than others. Academics are replete with 'specialised' skills, many of which can be made useful to social movements from below. Accounting scholars possess skills common to all academics, such as those related to the collection and analysis of data, the dissemination of ideas and findings, and the construction of arguments within public debates. They also possess specific skills, which vary depending on the scholar in question, but include the ability to interpret accounting information, and to understand and analyse economics and business practices.

As part of their routine praxis, social movements from above recruit and retain 'traditional intellectuals' from the academic community, to perform these specialised functions in their service, for which their pre-existing financial and cultural dominance affords great advantages. Examples of elite funding of universities to further the political and cultural interests of elite groups are everywhere. Critical accounting scholars can go a little way to counter the advantages afforded to social movements from above in access to expertise, by working with social movements from below to both develop, and learn from, their intellectual appreciation of the realities of their subjugated positions and how they may be overcome.

## **2.6 The neoliberalisation of higher education**

This paper does not deny that it is difficult for accounting scholars to support subaltern social movements. Taking the side of the oppressed in class conflicts pits the accounting scholar against the rich and powerful and their interests, and their dominance of the means of cultural production, as the case studies thus far discussed here have shown. This review

of critical accounting praxis has concentrated on both the importance of, and difficulties inherent in, accounting scholars supporting social movements from below. It has argued that for positive social change to be achieved, accounting scholars should engage closely with these movements, forming an alliance through which mutual learning and political collaboration can take place, and while helping the movement achieve 'good sense' understandings of the oppressive circumstances in which they find themselves.

This argument is based on an understanding of the functions of intellectuals in a class divided society, where subaltern classes need to (re)produce 'organic intellectuals', who are crucial in their battle for hegemony. It is therefore anchored by a Marxist understanding of capitalism, which demonstrates that the vast majority are forced to sell their labour power to owners of means of production, who appropriate the surplus they produce. Yet, capitalism has developed considerably since its flourishing in the industrial revolution, while maintaining this defining characteristic. I have already identified 'neoliberalism' politically, as a social movement from above. But neoliberalism can also be seen as the latest phase in the development of the capitalist economy, defined by the rise of 'financialisation' in the past 30 or 40 years (Fine, 2012).<sup>12</sup> As Fine argues, financialisation is predicated on forms of 'commodification', which have developed to greater or lesser extents in particular contexts and according to the material circumstances surrounding the provision of specific goods and services. In turn, the specific forms of financialisation arising in particular contexts, underpin specific neoliberal 'material cultures' (Bayliss, Fine & Robertson, 2017).

The higher education sector has witnessed all three of the forms of commodification identified by Bayliss, Fine and Robertson (2017): commodification proper (where private profits are made, for example through outsourcing), commodity form (payments for services in the absence of a profit motive, for example tuition fees), and commodity calculation (the application of monetary logic without money changing hands). Of particular immediate concern for critical academics is the last of these, which has given rise to 'market like' forms of disciplinary apparatus, such as the Research Excellence Framework (REF) existent in the United Kingdom, which attempts to quantify the 'quality' of research output,

---

<sup>12</sup> In advancing Fine's (2012) definition of 'neoliberalism' – that it is a phase in the development of capitalism, underpinned by 'financialisation' – I am deliberately avoiding a review of alternative definitions, in order to focus on my core arguments over critical accounting academic praxis. Although the term 'neoliberalism' has had wide application across the critical social sciences, often with much success in terms of making sense of social and economic developments in recent decades, its meaning is highly contested, not least in critical accounting. See Chiapello (2017), for a review of the relevant critical accounting literature.

leading to the creation of a culture of competitiveness and precarity within the academic workforce.

The REF puts pressure on academics to publish frequently and in journals considered to be of the highest 'quality'. The time needed to do this must be found in the context of increasing staff to student ratios and the increased workload this produces. In other words, academic staff are 'struggling to survive their everyday lives, let alone trying to set out to change the world' (Cooper, 2005, p. 596). The REF was introduced in 2014, overtaking the previous Research Assessment Exercise (RAE). The former introduced a new metric of 'societal impact of research', against which academics' output would be measured, alongside the traditional metrics pertaining to the quantity and quality of peer-reviewed publications, inherited from the RAE. The stated intention of the RAE was to make academics accountable for the public funding they received. The REF pushes this accountability beyond the academy, to ensure funded research meets the needs of "users" in industry and elsewhere' (Martin, 2011). Reflecting on the ICL case, Cooper and Coulson (2014) find that the REF can 'protect' critical academics, to some extent, as long as they can make a convincing case that the research has created 'social impact', while continuing to publish in high ranking academic journals (p. 251). It is not exactly clear how 'social impact' should be measured (Bornmann, 2012; Martin, 2011). Arguably, any work that substantially assists social movements from below can fall into the category of 'social impact'. Paradoxically, therefore, a neoliberal performance measurement system, designed to increase the productivity of academics, at least to some extent contains the potential to allow for a greater scope of critical academic praxis, in terms of working with social movements from below, even if the overall effect of such commodity calculation is a net constraint on critical academic praxis.<sup>13</sup>

---

<sup>13</sup> Indeed, it would be a mistake to see the introduction of the REF as a progressive development in higher education. As Radice (2013) argues, the RAE and the REF should be seen as elements in the imposition of neoliberal 'new public management' systems within higher education, through which the work of academics have been subject to deleterious perpetual audit. The effect of such systems is to increase competitiveness (and reduce collegiality) between colleagues, and to give rise to stress and other mental health problems amongst the academic workforce. It also 'militates against "blue skies" research, encourages dubious research tactics and strategies for maximising publications [and] citations', while over-encouraging 'conformity to the system of external expectations concerning research' (Olssen, 2016, p. 135). Indeed, the higher education workers' University and College Union has campaigned against the REF since its inception (see: <http://www.ucu.org.uk/REF#position>). The point being made here, however, is that, while the best way to improve critical academic praxis would be to replace the REF with something much better (for some

Given the relative lack of published reflections, further analysis and more case studies are needed, in order to understand how critical academic accounting can support subaltern social movements. The next section, on the relationship between critical accounting studies on the railways in Britain and related social movements from below, based on an analysis of published documents and interviews with the key accounting academics involved, is a contribution to this cause. This case study was chosen because of the highly politicised nature of rail ownership and management, the existence of social movements from below attempting to create a more equitable rail system, and the considerable quantity and quality of critical accounting scholarship on the issue over two decades.

Towards the end of the paper, in Section 4, there will be a reflection on how this particular experience relates to the issues raised here. Specifically: What 'value' do accounting scholars bring to social movements, and how might we judge and learn from the 'successes' of our activities? It is preferable for critical academics to maintain intellectual 'autonomy' from the class struggle in which social movements are involved while we strive to assist them? Does the neoliberalisation of higher education preclude social movement-orientated praxis? And, if not, how might the constraints that it poses on our activities be overcome?

### **3. Critical accounting and rail privatisation**

#### **3.1 Introducing the case study**

The privatisation of state-owned British Railways (BR) in the mid-1990s, and the resulting ownership and management of rail services by private sector organisations, has been a source of immense controversy and political contestation. The Railways Act 1993, legislated by Major's Conservative government, provided the statutory powers for privatisation. It was enacted to bring competition and private sector investment into an industry which had been a state-owned monopoly since 1948. The theory was that competition between profit-seeking firms would incentivise greater economic efficiencies, thus driving down industry losses, eventually to a point where state subsidy would no longer be required (Shaw, 2000).

The structure created by privatisation was characterised by a tripartite vertical division in the industry, between infrastructure, rolling stock, and the management and staffing of

---

suggestions, see Olssen, 2016), it is useful to identify how critical scholars can best take advantage of the contradictory nature of the current system to create more space for critical research, in the meantime.

rail services. Because it was thought of as a 'natural monopoly', the infrastructure was floated on the stock market as a single company, subject to 'simulated competition' by a Rail Regulator (Shaw, 2000). Passenger services were to be provided on a franchising basis, with private companies competing for the right to run services in 25 geographically-specified areas of the network. These 'train operating companies' (TOCs) would then hire their rolling stock from three competing 'rolling stock companies', while paying 'track access charges' to the infrastructure provider. As much competition as thought possible was therefore introduced, depending on the type of processes involved, in the overall system of provision of rail services (Shaw, 2000).

### **3.2 The response of critical accounting scholars to rail privatisation**

A review of critical accounting scholars' academic publications on rail privatisation reveals 33 peer-reviewed journal articles, and two 'public interest reports', from 1996 to 2017.<sup>14</sup> The vast majority of this work has been produced by four sets of authors: Jean Shaoul; Sean McCartney and John Stittle; Robert Jupe (often working with business historian Gerald Crompton); and accounting academics working with others at the Centre for Research on Socio-Cultural Change (CRESC).<sup>15</sup>

Proponents of privatisation were buoyed by what they saw as successful divestitures of the constituent parts of BR, and indications that the incoming Labour government showed little sign of wishing to reverse privatisation. Shortly after the 1997 General Election, the privatised TOCs were showing healthy profits, as was Railtrack – the new shareholder-owned company then in charge of the infrastructure, and subsidy levels were set to decline. The first major contribution by an accounting academic – Shaoul's *Railpolitik* (Shaoul, 1999) – would therefore cut against the grain. *Railpolitik* provided the basis for critical accounting work on the issue for the next two decades. Shaoul critically analyses the published accounts of the private companies operating Britain's railways, examines other financial evidence, and provides historical analysis of rail political economy, in order to test the

---

<sup>14</sup> This literature search was based on a wider literature search to find all published material on rail privatisation in Britain, undertaken for the author's ongoing doctoral research. The primary form that the search took involved using Google Scholar to search for keywords, such as 'rail' and 'privatisation'. The bibliographies of sources found were also consulted, in order to find material not uncovered by the Scholar searches. For this paper, the author identified which of these publications were authored by critical accounting scholars, by identifying pieces published in critical accounting journals, and through personal knowledge of the critical accounting scholars working on rail privatisation in Britain.

<sup>15</sup> Shaoul, Stittle, and Karel Williams from CRESC, were interviewed for this paper's research. Unfortunately, at the time of research, Robert Jupe was unavailable for interview.

claims of the proponents of privatisation against reality. The report finds that efficiency (costs relative to output) had not been the source of the railways' problems prior to privatisation. Indeed, in its latter years, BR had been one of the most efficient rail systems in Europe. There was therefore little room for efficiency increases post-privatisation. Because the railways did not generate enough revenue to meet total costs, the imposition of shareholders into the industry would simply add to the list of 'stakeholder' groups with claims on the railways' revenues, and no amount of regulation would be able to remove this contradiction. One or more of these claims would have to give. If private profits were to be maintained, they would need to be met by fare or subsidy increases, degradations of service, attacks on the workers, or (most likely) some combination of the above (Shaoul, 1999). While the privatised rail structure was in its infancy, *Railpolitik* had exposed the deep contradictions at the heart of privatisation. Shaoul went beyond common sense objections to the selling-off of public assets to show that, contrary to the claims of its architects, its principal achievement would be the upwards redistribution of wealth to financial investors.

Subsequent developments on the railways would attest to the predictive power of *Railpolitik*, as lack of investment in infrastructure began to cause concerns in the late 1990s (Gourvish, 2008, pp. 54-58). Matters came to a head following a fatal rail crash at Hatfield, on the East Coast Main Line, in October 2000, which claimed the lives of four passengers. The immediate cause of the crash was a cracked rail, but subsequent investigation revealed cost-cutting on safety measures, and loss of safety-critical information sharing between private contractors (Crompton & Jupe, 2007). Despite regulatory pressure, Railtrack had failed to maintain an asset register. Consequently, they could not be sure where similar cracks may have occurred across the network, sending the system into meltdown, as swingeing speed restrictions created massive delays to services. The resulting compensation payments, and costs of surveying and improving the condition of the infrastructure, could not be afforded by Railtrack. Because of this, the Transport Secretary Stephen Byers put the company into administration in September 2001.

Hatfield has been described as a 'watershed' moment in the development of the railways (Gourvish, 2008), because it would lead to Railtrack's demise and the formation of a new rail policy by the Labour government. The government needed to decide how to deal with the mess created by Railtrack. It eschewed the option of renationalisation, and instead searched for alternatives. It created Network Rail (NR), a 'not-for-dividend' private

company, limited by guarantee (Jupe, 2007, p. 245). Ostensibly, NR's status would eradicate faults found in the Railtrack model. Unlike Railtrack, there would be no shareholders to please, and maintenance work would be carried out in-house by NR staff.

Accounting scholars cast a critical eye over the new arrangements. McCartney and Stittle (2006) showed that NR's classification as a private company had been arranged for the purpose of keeping its debt off the government's balance sheet, which would allow the government to restore rail services while limiting upfront costs. NR started life by assuming £6.6 billion in debts from Railtrack, and this was projected to grow in order to finance improvements to the infrastructure. However, as Jupé (2007) demonstrated, not only would NR require substantial government grants, the government would also provide a guarantee to the financial markets that it would cover loan repayments in the event of NR's default. The government guarantee reduced the cost of NR's borrowing, but not to the level the government could achieve by itself borrowing directly. Financial institutions were the beneficiaries of these additional interest payments (Jupé, 2009). NR would also continue to use outsourcing for areas of work other than maintenance. Taking additional borrowing and outsourcing costs together, Jupé (2009) estimated that the additional costs of NR's 'private sector' status had accounted for eighteen to twenty per cent of public subsidy by the 2006/07 financial year. By the time of publication, Bowman et al. (2013b) show that NR had a 'wrecked balance sheet in the sense that it does not realistically have any source of rail sector income from which it could repay its £30 billion of debts' (p. 85). It was also paying more in interest than it was spending on maintenance, as interest began rapidly compounding. Half of new debt was issued for the purpose of servicing existing debt (Bowman et al., 2013b, p. 85). In the event, a European Union edict in September 2014 had the effect of reclassifying NR's debt, by then totalling £34 billion, as public debt. This was against the government's wishes (Plimmer & Pickard, 2014), but merely brought forward its inevitable reckoning with its financial responsibilities.

Bowman et al. (2013b) also expose how the move to debt-led financing helped those with material interests in prolonging the franchising of passenger services, hitherto beset by negative publicity and public failures, to re-cast franchising as a success. Bowman et al. (2013b) reveal that the financial settlement for NR ensured the redirection of public subsidy from the TOCs to the infrastructure provider. In turn, track access charges to the TOCs were reduced and, instead of receiving government subsidy, TOCs would now make 'premium

payments' to the Treasury. This policy was never officially announced or acknowledged, but it did help create the appearance that TOCs were net contributors to public finances, and therefore justified shareholder dividend payments (Bowman et al., 2013b, p. 75). The winners of franchise bidding competitions would now be those companies who promised the highest premium payment increases (rather than the largest subsidy decreases).

Bidders are incentivised to 'game' franchise bidding competitions by promising unrealistically high levels of future premium payments (Bowman et al., 2013b, pp. 91-110). Analysis of winning bids shows that premium payments promised are low at the beginning of the franchise period, and steadily increase towards the end. Firms that participate in bidding competitions are thinly-capitalised special purpose vehicles (SPVs), financially ring-fenced from their parent companies. Parent companies can benefit from dividend payments by their SPVs at the beginning of the contract, but have largely been protected from losses or fines should the SPV run into financial difficulty (McCartney & Stittle, 2011), a situation Bowman et al. (2013b) describe as 'heads they win, tails we lose' (pp. 43-59, pp. 91-110).

Aside from the infrastructure and passenger franchise aspects of the privatised railway, critical accounting scholars have also revealed how the provision of rolling stock has become an opportunity for low-risk revenue extraction for their private owners, adding yet more to the overall increase in industry costs (McCartney & Stittle, 2012; Shaoul, 2007).

Shaoul's (1999) assessment of the likely winners and losers from privatisation has been proven correct; in real terms, fares have increased on average 21.8% since 1995 (adjusted for the retail price index) (ORR, 2017a), and government subsidy has increased 280% from 1997/98 to 2016/17 (ORR, 2017b).<sup>16</sup> McCartney and Stittle (2017) model a counterfactual, whereby BR would have retained ownership, and estimate that the aggregate costs attributable to privatisation have been more than £50 billion. As an official inquiry into the industry has admitted, privatisation has resulted in increased unit costs, despite higher utilisation of existing capacity (McNulty, 2011, pp. 18-19). The critical accounting literature has displayed predictive as well as explanatory power. It used published accounts and other official data to identify the fundamental contradictions of privatisation policy. It has been able to explain why these contradictions have led to outcomes not predicted by rail

---

<sup>16</sup> Author's own calculations, which include government 'loans' to publicly owned Network Rail.

privatisation's proponents, and why, unless the fundamental contradictions are addressed, rail service provision will continue to fail passengers as well as taxpayers.

### **3.3 Accounting for the political**

A clear implication arising from critical accounting's treatment of rail privatisation is that alternatives are needed that would end the systems of value extraction. This implies the introduction of greater public ownership, at least as a first step (Bowman et al., 2013b, pp. 162-166; Jupe, 2012, pp. 183-184; McCartney & Stittle, 2011, p. 129; Shaoul, 2004, p. 36). Yet, despite accounting scholars' efforts over two decades, and criticisms offered by others, the fundamentals of the system have remained intact. This begs the question: how has privatisation been able to continue? This section will review the critical literature's work on the politics of rail privatisation.

A first cut attempt at dealing with political questions by an accounting academic working on rail is Jupe's book, co-authored with other accounting scholars, on market failure and privatisation, *In Government We Trust* (Funnell, Jupe & Andrew, 2009). The privatisation of BR is presented among a number of case studies showing the failure of the introduction of markets in areas of provision previously considered to be 'sovereign' government responsibilities. The authors identify these privatisations as deriving from neoliberal ideology, which incorrectly and irresponsibly privileges the needs of the market over all else. This prompts them to consider how neoliberal policies such as rail privatisation can continue, despite their failures and the analysis of critical experts. They argue that 'market hegemony has become so secure in political and social identities that any attempt to undermine this nexus is perceived as threatening the well-being of both individuals and the social collective' (Funnell et al., 2009, p. 265). The New Labour governments, in power between 1997 and 2010, eschewed the renationalisation of the railways. The authors argue that 'non-conservative' political parties such as Labour are afraid of making such moves because they are 'fearful of the impact on their political credibility of any signals that might infer that neoliberalism's attractions may have lost their appeal' (Funnell et al., 2009, p. 264). By contrast, political parties of the centre-right represent anything outside of neoliberal ideology as extreme or belonging to the past (Funnell et al., 2009, p. 264).

Jupe and Funnell (2015) have since gone into more detail about neoliberal rail policy formulation. They study the role of private consultants, in the lead-up to the Railways Act 1993, and since. They employ a Latourian Actor-Network framework, using the concepts of

‘translation’ and ‘purification’. ‘Translation’ posits that where controversial debates exist, rhetoric is deployed to bolster given ideas in a ‘trial by strength’ against competing ideas (Latour, 1987, p. 78, p. 90). To succeed in these battles, ideas need to be supported by ‘stable and solid networks’ (Gendron, Cooper & Townley, 2007, p.105). ‘Purification’ progresses ideas towards acceptance, stabilising existing controversies. It requires ‘instruments, institutions and know-how’ (Latour, 1993, p. 78). Jupe and Funnell (2015) cite Christensen and Skaerbaek (2010, p. 532), who argue that consultants can ‘transform the “contested values” of neoliberalism into hard facts’. Using this framework, Jupe and Funnell (2015) argue that the case for privatising the railways was advanced through distilled knowledge claims by neoliberal consultants such as Sir Christopher Foster, and neoliberal think tanks, such as the Adam Smith Institute and the Centre for Policy Studies. The ‘truth claims’ favouring the privatisation of BR were ‘co-produced’ between private sector consultants and the government, in order to justify privatisation.

Such analysis resonates with the work CRESC, a group of critical accountants and other academics and experts, in their report, *The Great Train Robbery* (Bowman et al., 2013b). The report shows that private profit is ‘politically constructed’ through the creation of opaque industry structures and accounting mechanisms (as described in Section 3.2). Trade bodies, such as the Association of Train Operating Companies (ATOC), also use rhetorical devices that frame commercial involvement as good for passengers. For example, a favourite trope is that privatisation caused an increase in passenger services usage, which the CRESC team show to be at best a highly questionable assertion that confuses correlation with causation (Bowman et al., 2013b, pp. 110-127). Bowman et al. (2013b) also recognise the importance of official inquiries and government-procured reports into the failings of the industry. Such reports are a key driver of policy and the debate surrounding it. As they argue, ‘these inquiries have broken with pre-privatisation practice of drawing on independent expertise’. Instead, they rely on industry insiders, such as former TOC executives, and ‘those who have passed through the revolving door between public service and private sector utilities’ (p. 32). In other words, not only have private consultants of various kinds worked with government to produce pro-privatisation narratives, but they are very often the same people. The result is that:

These inquiries are telling the DfT [Department for Transport] just what it wants to hear. Whitehall civil servants and the Westminster political classes are the co-

dependants of the extractive corporates because public servants cannot see any alternative to privatisation and their success is conflated with that of the TOCs. (Bowman et al., 2013b, p. 32)

Ultimately:

Front bench politicians lack the political will to stop [the] gaming [of the franchising system] because of their near theological commitment to privatisation and outsourcing. The political classes endorse the management insider's agenda of 'making franchising work better' and doing nothing which would upset the TOCs. (Bowman et al., 2013b, pp. 32-33)

Bowman et al.'s (2013b) approach to the question of the politics of rail policy creation broadly shares Funnell et al.'s (2009), and Jupe and Funnell's (2015) argument that government, civil servants and private sector managers have worked together in a process that both guarantees private wealth extraction from the railways and uses rhetorical tropes and selective accounting information to hide this from public view. This underscores Catchpole and Smyth's (2016) and Gallhofer and Haslam's (2006) demonstrations of the weakness of using the same kinds of data and methods as those that reproduce capitalism to undermine it, as the results will always be subject to selective interpretation by defenders of the *status quo*. It is in this context of ideological intransigence that the critical accounting scholars have sought to break out of the traditional neoliberal policy-making processes, so wedded to (re)privatisation at all costs, by engaging with the agency of social movements from below. Their efforts in this regard are reviewed in the next section.

### **3.4 Accounting for the 'public interest'**

Shaoul's (1999) *Railpolitik* and Bowman et al.'s (2013b) *The Great Train Robbery (GTR)* both carry the subtitle 'public interest report'. A copy of *Railpolitik* can be found on the shelves at the University of Manchester library.<sup>17</sup> It is a hardbound volume, with electronic typewriter text, and hand-drawn tables and charts. Shaoul describes the advantages of such a publication:

I liked it, because you weren't hand-bound by length or format. (Jean Shaoul, interview, 20 November 2017)

Shaoul adds:

---

<sup>17</sup> A search on the Copac website found that it is also held at one other library – the University of Leeds.

I got lots of requests for [reports such as these], so over a period I used to get 1000-2000 done at a time as needed, and then send them out ... I sent them out free of charge to newspapers, popular journals, industry experts, etc. One of the problems is that there are [and] were so few places to publish nowadays where you can get a wide audience. Few people read academic journals. (Jean Shaoul, email to author, received 15 December 2017)

A public interest report is able to break down the structural constraints faced by academics wishing to reach a wider audience.

Shaoul acknowledges that the internet has changed the way such reports are disseminated.<sup>18</sup> The problem with *Railpolitik* was that, while it may have been read by up to 1,000 people, without a permanent means of access other than university libraries its impact on political debate could only be 'pretty ephemeral'.<sup>19</sup> A comparison can be made with CRESC's *GTR* (Bowman et al., 2013b). Like *Railpolitik*, *GTR* is available without charge, but it can also be downloaded immediately off the internet. As Karel Williams, one of the authors of the report, explains:

I would be surprised if *GTR* had been downloaded less than 10,000 times. There's something about it being free ... You can reach ten times more people. People then circulate it themselves – they attach it and move it on. (Karel Williams, interview, 8 December 2017)

Williams contrasts the reach of *GTR* with that of publishing books, which CRESC have also done. The problem with book publishing, Williams argues, is that publishers attached to wide distribution networks, the kind that 'sell at Melbourne Airport', have preconceptions about what is marketable, and are wary of the kind of 'follow-the-money' investigation represented by *GTR*.<sup>20</sup>

The *GTR* report generated considerable debate. It prompted a response by ATOC, the trade body representing the interests of the TOCs, who commissioned a report from KPMG (ATOC, 2013, cited in Bowman et al., 2013a).<sup>21</sup> It repeats the familiar argument that private TOCs have been responsible for the considerable growth in passenger numbers since

---

<sup>18</sup> Jean Shaoul, email to author, received 15 December 2017.

<sup>19</sup> Jean Shaoul, email to author, received 15 December 2017.

<sup>20</sup> Karel Williams, interview, 8 December 2017.

<sup>21</sup> The ATOC report is no longer available online.

privatisation. *Guardian* journalist Aditya Chakraborty also picked up the *GTA* report, five days after its publication (Chakraborty, 2013b). As Williams explains:

The key thing is to try and jump up and down in the media – try to get sympathetic journalists to take notice. If someone like Aditya Chakraborty mentions it, you get hundreds of downloads, reliably, within 36 hours. (Karel Williams, interview, 8 December 2017)

Readers of the article only needed to Google the name of the report in order find a link to obtain a free download for themselves.

Chakraborty's article elicited a response from Richard Branson, billionaire founder of the Virgin Group, which has a majority stake in the Virgin Trains TOC on the InterCity West Coast franchise (Branson, 2013). Chakraborty used InterCity West Coast as an example of direct and indirect public subsidies supporting private profits, inspired by the *GTR* report, which included InterCity West Coast as a case study. Branson claimed that Virgin had taken a failing service and modernised it, leading to passenger growth. The lowering of track access charges may have helped Virgin's financial position, but that was a government decision. In any case, charges had been higher in order to fund infrastructure improvements on the West Coast Main Line, and these works were now finished, thus reducing NR's need for higher income (Branson, 2013).

CRESC responded to ATOC's and Branson's criticisms with a supplementary report (Bowman et al., 2013a). This argued that both ATOC and Branson had used selective evidence to 'accentuate the positives' of privatisation, while ignoring the real problem of wealth extraction. ATOC's response revealed a 'contradiction between trade narrative and lobbying objectives' (Bowman et al., 2013a, p. 11). While ATOC like to claim responsibility for passenger growth, Bowman et al. (2013a) show that passenger numbers are largely influenced by the state of the economy. ATOC have recognised this when negotiating with government over franchise contracts, arguing that the state should take on some of the financial risk of falling passenger numbers in times of recession. However, ATOC ignore the same causal mechanism when defending their position in the industry. Branson's argument that the lowering of track access charges reflected completed infrastructure works was similarly misleading, because the works also improved line speed and capacity and so the potential for higher passenger revenues. Therefore, 'lower track access charges cast Network Rail in the role of the philanthropic landlord who first improves your flat at his

expense, and then reduces your rent' (Bowman et al., 2013a, p. 21). CRESC's response was also cited by Chakraborty, in his own reply to Branson, again in the *Guardian*:

Branson's reply is part of a sector's attempt to duck this argument with the aid of bluster and selective facts. And since neither the government nor the train operators want to disrupt these secret handouts or to rip the veil away from our privatised system, it's easier for the press not to probe too deeply. (Chakraborty, 2013a)

CRESC's interactions with ATOC and Branson echo the kind of public rows in the media which accounting scholars can find themselves embroiled in when involving themselves in contentious political debates, illustrated in Neu et al. (2001). A key difference shown by the CRESC case is that the use of a website, the institutional capacity to be able to respond with supplementary information, and connections with sympathetic journalists can help tip the balance away from powerful individuals and trade bodies with vested interests.

### **3.5 Accounting for rail social movements from below**

So far, this review of the critical accounting literature on rail has discussed the nature of its critique of privatisation, its understanding of the politics at play in policy formation, and its attempt to popularise its findings in public interest reports. What, then, of critical accounting scholar's direct involvement with rail social movements from below? Three such instances of engagement can be identified: Shaoul's working paper for Catalyst, a labour movement think tank, *The Performance of the Privatised Train Operators* (Shaoul, 2005); the already mentioned *GTR* report (Bowman et al., 2013b); and Stittle's report for the Trades Union Congress (TUC) and the rail campaign group Action for Rail, *Network Rail: Staying on the Right Track* (Stittle, 2015). Common to all of these endeavours is that trade unions provided funding for the research, and that their findings were drawn from original research as well as that already conducted by critical accounting academics.

The rail trade unions engaged accounting scholars to tap into their skill set of financial analysis, research and presentation. The unions could then use the research produced for its own campaigning purposes.

The trade unions' reaction to *The Performance of the Privatised Train Operators* disappointed Shaoul:

The report never got published: they never did a launch; they never did anything with it. (Jean Shaoul, interview, 20 November 2017)

However, the report may have produced greater impact on those framing alternative rail policies than Shaoul estimates. Internet searches reveal that the Associated Society of Locomotive Engineers and Firemen (ASLEF), the train drivers' union, did produce a press release and summary (ASLEF, 2005), linking the report with the union's strategy to change Labour Party policy, including supporting an Early Day Motion in the House of Commons. The report was also cited in a television interview of the Labour Shadow Chancellor John McDonnell, following the Conservative government's autumn 2017 budget, on the British Broadcasting Corporation's flagship budget programme. When challenged by the presenter that BR had provided a poor service, therefore questioning the credibility of Labour's plans to bring franchises back into public ownership, McDonnell contended that BR had been starved of investment, but despite this, 'Catalyst, a number of years ago did an analysis of British Rail and showed that actually it was probably one of the most efficient railway services across Europe, based upon the amount of money that was invested in it' (Videolan, 2017). That the report continues to be used to make the case for renationalisation many years later, suggests that it may have had an enduring impact within the labour movement, even if its initial release lacked fanfare.

Stittle's (2015) *Network Rail* was produced for submission to the Shaw Review of the future structure and financing of NR, following concerns about how to finance provision after its effective renationalisation in 2014. Stittle warns against further attempts at infrastructure privatisation, following the experience of Railtrack. It seems unlikely that the submission in any way persuaded the author, Nicola Shaw, whose final report recommended exploring further privatisation options (Shaw, 2016). This serves as further confirmation of Bowman et al.'s (2013b) analysis, that reviews conducted by those who have been through the revolving door between the private and public sectors tend to produce findings that promote further privatisation. Shaw was a Director of First Group, a big player in the rail franchise 'market', and held high positions at the Strategic Rail Authority and Office of the Rail Regulator (Massachusetts Institute of Technology, 2010). *GTR* was cited in press statements by the rail unions (ASLEF, 2013; Crow, n.d.; TSSA, 2013), as well as by the TUC (2013) and their campaigning organisation *Action for Rail* (Dykes, 2013), each of which provides a link to download the report.

These episodes perhaps reveal as much about the rail unions' campaigning methods as they do about the accounting academics producing work for them. In all cases, the thrust of

the strategy is to persuade the ‘general public’, as well as to influence political parties and inquiries, rather than a militant strategy of strike actions. It is yet to be seen whether such a strategy will work as, at the time of writing, governing policy is for the continuation of the *status quo* (although, as mentioned, the opposition Labour Party now favours renationalisation).

A contrast can be made with the unions’ strategy over rail workers’ terms and conditions. In many ways they have been much more effective in maintaining and improving working conditions since privatisation (Darlington, 2009), than they have in overturning privatisation itself. This has caused some frustration for accounting academics. *GTR*’s policy recommendations, because they eschew a return to a monopoly state provider like BR (Bowman et al., 2013b), were not entirely favourable to the report’s union backers.<sup>22</sup> Williams believes that the unions would prefer a simple return to BR, as this would make the leaderships more powerful through national pay bargaining. As Williams suggests, an academic body like CRESC is not a private sector consultancy, some of which uncritically reproduce the arguments their financial backers wish them to make, such as has been utilised by privatisation’s proponents.<sup>23</sup>

Shaoul, on the other hand, believes the unions have chosen not to mount serious resistance to privatisation, which would include a heavier use of strike action.<sup>24</sup> Trade union laws, introduced in the neoliberal era, prohibit strike action over anything other than a ‘trade dispute’ (Barrett, Earl & Lynch, 2008, p. 101), thus precluding lawful strikes where rail policy or company ownership are at centre stage of official disputes. However, at the time of writing, the National Union of Rail, Maritime and Transport Workers (RMT) is leading a series of strikes against the de-staffing of rail services, the longest strikes in the history of the railways. The strikes are against the loss of guards from passenger services. The RMT have sought to tie discussion of the role of the guards to the issue of rail company profitability, and to the rights of access for vulnerable groups of passengers, who rely on the presence of a second member of staff (Haines-Doran, 2017).

---

<sup>22</sup> Karel Williams, interview, 8 December 2017.

<sup>23</sup> Karel Williams, interview, 8 December 2017.

<sup>24</sup> Jean Shaoul, interview, 20 November 2017.

Non-union rail campaigning organisations exist, but they are small and lack financial resources. For example, the campaigning organisation Bring Back British Rail promotes the *GTR* report on its website. In its own publication on rail renationalisation, it states:

In 2012, we were joined in our fight by other better-resourced campaigns: We Own It and the unions' Action for Rail. Their *Rebuilding Rail* report written by Transport for Quality of Life, and *The Great Train Robbery* (2014) [sic] written by the University of Manchester research team, provided all the facts we needed to back-up our heartfelt demands. (Bring Back British Rail, 2016, p. 9)

When asked about the impact of their work on the broader political debate over rail ownership, all those interviewed for this paper expressed modesty. Stittle could point to occasions when his work had been cited in House of Commons debates and his letters had been published in national newspapers. He describes his role as more of an 'irritant, not a catalyst for change'.<sup>25</sup> Williams sees the work of *GTR* as being part of an ongoing examination of capitalism by CRESC and others.<sup>26</sup> Shaoul does not think much headway can be made without replacing capitalism altogether.<sup>27</sup> Each, however, believes their work has at least informed public debate to some extent.

#### **4. Evaluation and conclusion**

Having discussed the critical accounting scholarship on rail privatisation, an evaluation of this work can now proceed of how this experience addresses the issues posed by the critical accounting literature on social movement orientated praxis, which were summarised at the end of Section 2.6. The addressing of these issues is taken in turn.

##### **4.1 What 'value' do accounting scholars bring to social movements and how might we judge and learn from the 'successes' of our activities?**

I have argued that the primary 'value' critical academics bring social movements from below is a set of skills, which depend on the scholar's field, and vary between scholars in the same field. If used correctly, critical academics can act as 'organic intellectuals' in supporting social movements from below by helping them to develop their ideas and strategies. Social movements from below are motivated by 'common sense' ideas, which must be developed through the leadership of organic intellectuals into 'good sense' understanding – coherent

---

<sup>25</sup> John Stittle, interview, 1 December 2017.

<sup>26</sup> Karel Williams, interview, 8 December 2017.

<sup>27</sup> Jean Shaoul, interview, 20 November 2017.

philosophies, which fully comprehend the nature of the forces and processes preventing the movement's success. The development of good sense helps movements with limited goals understand the links between the form of oppression animating them, and those forms animating others, thus building the potential for alliances between oppressed groups, based on class politics.

Considering the present case study, it is difficult to estimate the extent to which critical accounting scholars have made a radically better railway for passengers and taxpayers more likely. As with the cases reviewed by Neu et al. (2001), the complexity of causal relationships attendant to an issue such as this, which has attracted so much political debate and controversy, means that it is impossible to tell with any certainty what material difference the efforts of the accounting scholars will make to the final outcome, partly because no final outcome appears to have been reached. However, it is possible to estimate their effect on rail social movements' understandings of privatisation, of who benefits, and how exploitative relations within the financial structure of the railways are obscured.

The idea that privatisation disorganised the railways, and that the private companies now involved achieve profits, despite reductions in service quality and ever increasing fares, is a kernel of 'good sense' within a widely held 'common sense'. Yet, it is not immediately apparent what political and economic mechanisms have been established to achieve these outcomes. Critical accounting scholars have identified the key contradictions of rail privatisation policy through historical analyses of railway finances, for which their specific skills in research, presentation of arguments, and understanding of economic data (including accounting data), have proved highly valuable. They have revealed how the privatised system has generated low-risk income flows, to the benefit of a financial elite and to the cost of fare and tax payers, and how these transfers of wealth are obscured by the way economic value is accounted for. Common sense views of privatisation criticise the chaos that it has brought to the rail system, but the critical accounting literature has shown that the railways are in fact highly organised, albeit for financial interests rather than those of taxpayers and passengers.

#### **4.2 It is preferable for critical academics to maintain intellectual 'autonomy' from the class struggle in which social movements are involved while we strive to assist them?**

Following Bourdieu, Neu et al. (2001) emphasise the importance of maintaining political autonomy, evidenced by their experience of attacks from what I refer to as 'traditional

intellectuals', representing the interests of capital, through the capitalist press. I have argued in this paper that effective critical academic praxis in relation to social movements from below does not seek autonomy from them, but engages closely with their agency, although I have agreed that this does invite risk of attack from traditional intellectuals. It is therefore encouraging that the accounting scholars engaged in debates surrounding the railways have developed successful strategies to disseminate their work in ways which circumvent the power of the (pro-) capitalist press, and bringing critical accounting work to a wider audience, through 'public interest' reports. Because of the rise of widespread internet use, it is now arguably easier for critical academics to intervene in political contestations without being subject to the 'filtering effects' experienced in Neu et al's. (2001) examples. Ironically, by initially circumventing traditional media outlets, they have been able to 'affiliate' more effectively to sympathetic journalists, who have further served to popularise their message in the very same media.

The case study also reiterates the importance of academic integrity, which has proved an effective weapon of attack and defence against the 'traditional intellectuals' that defend the *status quo* on the railways, such as with ATOC's attacks on the CRESC team. The 'public interest' reports, which have been so effective in generating greater levels of 'good sense' in public discourse and within rail social movements, are reliant to a significant extent on research previously confined to the pages of critical academic journals over many years. This 'background' academic work was essential for increasing the quality of the analysis and argumentation. Thus, critical academic research has the potential to assist social movements from below in public debates, but often only when presented in accessible and targeted ways, and in collaboration with the movements themselves.

Although framed as 'public interest' reports, which suggests a Bourdieusian elevation of the 'universal', the reports tell a story of groups of material winners and losers – in essence a class analysis. As Christine Cooper (2002) argues, critical accounting for the 'public interest' is an elusive goal, in a society riven by material inequalities. What these authors demonstrate is that the interests of the *vast majority* need to be promoted *against* a parasitical financial elite. By showing how the material interests of both passengers and taxpayers are united in opposition to this wealth extraction, they have played an important part in building coalitions of support and understanding for a more equitable railway provision between different social movements. They have taken their specialised skills,

associated with their accounting pedagogy and research, and used them to politically strengthen social movements from below, which has been especially important in the context of neoliberalism's diminution of trade unions' potential to mount political strikes. Their work, rather than being overly concerned with maintaining an autonomous ambiguity, has been explicitly political, as organic intellectual praxis necessitates. This is perhaps most evident in their analysis over how those that support private involvement in the railways construct their arguments and defences, in order that these may be overcome by campaigners. The hegemonic strategy of supporters of continued private involvement in the railways is revealed, and intellectually dismantled, thus helping pave the way for its potential destruction in reality.

The critical accounting scholars have worked closely with trade unions, who have sometimes been able to help fund their activities in research and public dissemination – which is important, in the context of the difficulty of conducting such work within the neoliberal academy. But they have not done so at the expense of their academic integrity. Conflicts have emerged between the academics and union funders over political framing, which have needed delicate handling. The academics sometimes did not always see eye-to-eye with social movement actors. This is perhaps less evidence of the scholars wishing to maintain autonomy from the social movements in question, but representative of political disagreements over framing and argumentation. This was most apparent in the difficulty the academics had in aligning their policy proposals with unions' longstanding political demands – whether or not the demand should be straightforwardly for 'renationalisation', or something more nuanced and specific. Such discussions are a good example of the formation of the 'strategic and tactical proposal' within a social movement, which is a 'complex proposition which links together a reading of the nature of the present situation ... with an action plan for the movement in the immediate future' (Barker and Cox, 2002). Disagreements within political movements should be seen as part of a vital aspect of social movements' political and intellectual formation, where the sharing of ideas and experiences between movements' participants, including those in a more 'intellectual role', leads towards good sense understandings.

It is instructive to note that all of the work between social movements from below and academics reviewed here was at the invitation of the latter by the former. That the academics were approached for help may appear to support the view that the social

movements in question were seeking to gain some of the ‘symbolic capital’ bestowed upon academics in public debates. But what is clear in all cases was that the social movement actors were already aware of the high quality of the academics’ work on rail and similar issues, including their skills in critical analysis. This suggests that social movements from below are often more attracted by the track record of high quality and reliable research produced by intellectuals with specific skills, rather than, as Neu et al.’s (2001) reading of Bourdieu seems to imply, simply by a desire to borrow from the high cultural status afforded to academics.

**4.3 Does the neoliberalisation of higher education preclude organic intellectual praxis? And, if not, how might the constraints that it poses on our activities be overcome?**

The critical accounting literature on rail privatisation also demonstrates that academic accounting praxis orientated towards working with and assisting social movements from below continues to be possible. This is despite neoliberalism’s success as a social movement from above in constraining critical research within the academy and dismantling the institutions of working class political organisation. Where the critical literature on rail privatisation has reached a broader audience, it has helped the academics involved argue that their research has had ‘impact’, according to the REF’s definition, whether it be from citations in the media,<sup>28</sup> or parliament.<sup>29</sup> This kind of praxis potentially allows critical researchers to achieve some of their management-imposed targets, while also aiding social movements from below. However, in current circumstances, such work can perhaps at best be performed at the margins of academic accounting scholarship, because the constraints placed on critical academic praxis by the neoliberal university are so strong.

This leads to a final thought. During the writing of this paper, academics at the 61 ‘pre-1992’ universities in the United Kingdom staged 14 days of strike action,<sup>30</sup> and action short of a strike – arguably the biggest in the sector’s history. Although the instigating issue was a huge attack on pensions, many more problems facing the university workforce and students, as a result of neoliberalism, came to the fore during the dispute, including workload, casualisation, gender inequality and tuition fees (Bergfeld 2018). At the time of

---

<sup>28</sup> Karel Williams, interview, 8 December 2017.

<sup>29</sup> John Stittle, interview, 1 December 2017.

<sup>30</sup> ‘Pre-1992’ refers to those higher education institutions that held university status prior to the 1992 expansion of the university sector, in which many additional institutions were awarded university status.

writing, the outcome of the pensions dispute is yet to be determined, although signs are that the strikes may achieve a considerable watering-down of the original proposals to significantly raise employee contributions and to remove guarantees on future payments to employees. This dispute, and others against the impacts of neoliberalism on higher education, have the potential to change current conditions to allow more critical academic work to take place. In other words, both the question of efficacy, and the question of the space for, critical academic praxis are bound together within a question of class: how can a social movement of social movements be created that collectivises the agency of a diverse range of subjectivities to overcome neoliberalism? As this article has suggested, it is a question both for, and necessitating the development of, organic intellectuals, across the working class movement. One development that would surely help is the creation of a wider pool of published reflections on how critical accounting scholarship can make subaltern social movement praxis, both within and without the academy, more effective.

**Acknowledgements:** I would like to thank the anonymous reviewers, the organisers and participants of the Conducting Critical Studies workshop, Ben Fine, Steve Rolf and Anne Engelhardt, for their comments on this paper and its drafts, as well as Ian Bruff for his thoughts on Gramsci and organic intellectuals. Any errors are my own. Thanks also to the three interviewees Jean Shaoul, John Stittle and Karel Williams for their time and insight.

### **Bibliography**

Albrecht, W. S., Clark, D. C., Smith, J. M., Stocks, K. D., & Woodfield, L. W. (1994). An accounting curriculum for the next century. *Issues in Accounting Education*, 9(2), 401-425.

Amernic, J. H. (1988). Accounting disclosure and industrial relations: a review article. *The British Accounting Review*, 20(2), 141-157.

ASLEF. Re-nationalising rail could save. (2005).

[http://www.aslef.org.uk/article.php?group\\_id=667/](http://www.aslef.org.uk/article.php?group_id=667/) Accessed 23 December 2017.

ASLEF. The great train robbery. (2013). [http://www.aslef.org.uk/article.php?group\\_id=1731](http://www.aslef.org.uk/article.php?group_id=1731) Accessed 23 December 2017.

- Barker, C. & Cox, L. What have the Romans ever done for us? (2002). <http://mural.maynoothuniversity.ie/428/1/AFPPVIII.pdf> Accessed 23 December 2017.
- Barrett, D., Earl, K., & Lynch, K. (2008). The United Kingdom. In A. Stewart, & M. Bell (Eds.), *The right to strike: A comparative perspective* (pp. 97-107). Liverpool: The Institute of Employment Rights.
- Bayliss, K., Fine, B., & Robertson, M. (2017). Introduction to special issue on the material cultures of financialisation. *New Political Economy*, 22(4), 355-370.
- Beck, M., Cooper, C., Coulson, A., Gorman, T., Howieson, S., McCourt, J., Taylor, P., Watterson, A., & Whyte, D. (2007). *ICL/Stockline disaster: An independent report on working conditions prior to the explosion*. Retrieved from *Hazards Magazine*: <http://www.hazards.org/icldisaster/index.htm> Accessed 23 December 2017.
- Bergfeld, M. (2018). 'Do you believe in life after work?' The University and College Union strike in Britain. *Transfer: European Review of Labour & Research*, 24(2), 233-236.
- Berry T., Capps T., Cooper D.J., Hopper T., & Lowe T. (1985, January). NCB accounts: A mine of misinformation?. Accountancy. In: D.J. Cooper, & T. Hopper (Eds.), *Debating coal closures*. Cambridge: Cambridge University Press; 1988. [Reprinted with a postscript].
- Bonk, C. J., & Smith, G.S. (1998). Alternative instructional strategies for creative and critical thinking in the accounting curriculum. *Journal of Accounting Education*, 16(2), 261–293.
- Bornmann, L. (2012). Measuring the societal impact of research: research is less and less assessed on scientific impact alone—we should aim to quantify the increasingly important contributions of science to society. *EMBO reports*, 13(8), 673-676.
- Bourdieu, P. (1985). Social space and the genesis of groups. *Theory & Society*, 14(6), 723-744.
- Bourdieu, P. (1986). The forms of capital, in J. Richardson (Ed.), *Handbook of theory and research for the sociology of education* (pp. 241–258). New York, NY: Greenwood.

Bourdieu, P. (1989). The corporatism of the universal: The role of intellectuals in the modern world. *Telos*, 81, 99-110.

Bourdieu, P. (1990). *In other words: Essay towards a reflexive sociology*. Stanford, CA: Stanford University Press.

Bourdieu, P. (2000). *Pascalian meditations*. Stanford, CA: Stanford University Press.

Bourdieu P. (2008). *Political interventions: Social science and political action*. London: Verso; 2008. [first published 2002 as *Interventions, 1961-2001: science sociale and action politique*, Ediciones Agone, translated by D. Fernback].

Bourdieu, P. & Wacquant, L. (1992). *An invitation to reflexive sociology*. Chicago, IL: University of Chicago Press.

Bowman, A., Folkman, P., Froud, J., Johal, S., Law, J., Leaver, A., Moran, M., & Williams, K. (2013a). *The conceit of enterprise: Train operators and trade narrative*. Manchester: CRESC. Retrieved from University of Manchester: [http://hummedia.manchester.ac.uk/institutes/cresc/sites/default/files/The Conceit of Enterprise.pdf](http://hummedia.manchester.ac.uk/institutes/cresc/sites/default/files/The%20Conceit%20of%20Enterprise.pdf)/ Accessed 23 December 2017.

Bowman, A., Folkman, P., Froud, J., Johal, S., Law, J., Leaver, A., Moran, M., & Williams, K. (2013b). *The great train robbery: Rail privatisation and after: Public interest report*. Manchester: CRESC. Retrieved from University of Manchester: <http://www.cresc.ac.uk/publications/the-great-train-robbery-the-economic-and-political-consequences-of-rail-privatisation> Accessed 23 December 2017.

Boyce, G. (2004). Critical accounting education: Teaching and learning outside the circle. *Critical Perspectives on Accounting*, 15(4-5), 565-586.

Branson, R. (2013, 20 June). Hard work, not handouts, put Virgin Trains on the right track. *The Guardian*. Retrieved from: <https://www.theguardian.com>

Bring Back British Rail (2016). *A better railway for Britain: Re-unifying our railways under public ownership*. Retrieved from:

<https://www.bringbackbritishrail.org/reports/ABetterRailwayforBritain.pdf> Accessed 23 December 2017.

Bryer, A. R. (2014). Conscious practices and purposive action: A qualitative study of accounting and social change. *Critical Perspectives on Accounting*, 25(2), 93–103.

Burawoy, M. (2018). Making sense of Bourdieu. *Catalyst*, 2(1), pp. 51-87.

Burawoy, M., & von Holdt, K. (2012). *Conversations with Bourdieu: The Johannesburg moment*. Johannesburg: Wilts University Press.

Catchpowle, L., & Smyth, S. (2016). Accounting and social movements: An exploration of critical accounting praxis. *Accounting Forum*, 40(3), 220-234.

Chabrak, N., & Craig, R. (2013). Student imaginings, cognitive dissonance and critical thinking. *Critical Perspectives on Accounting*, 24(2), 91-104.

Chakraborty, A. (2013a, 24 June). Don't be fooled by Richard Branson's defence of Virgin Trains. *The Guardian*. Retrieved from: <https://www.theguardian.com>

Chakraborty, A. (2013b, 10 June). The truth about Richard Branson's Virgin Rail profits. *The Guardian*. Retrieved from: <https://www.theguardian.com>

Christensen, M., & Skaerbaek, P. (2010). Consultancy outputs and the purification of accounting technologies. *Accounting, Organizations & Society*, 35(5), 524-545.

Cooper, C. (2002). Critical accounting in Scotland. *Critical Perspectives on Accounting*, 13(4), 451-462.

Cooper, C. (2005). Accounting for the public interest: Public ineffectuals or public intellectuals? *Accounting, Auditing & Accountability Journal*, 18(5), 592-608.

Cooper, C., & Coulson, A.B. (2014). Accounting activism and Bourdieu's 'collective intellectual': Reflections on the ICL case. *Critical Perspectives on Accounting*, 25(3), 237-254.

- Cooper, C., Taylor, P., Smith, N., & Catchpowle, L. (2005). A discussion of the political potential of social accounting. *Critical Perspectives on Accounting*, 16(7), 951-974.
- Cooper, D.J., & Hopper, T. (Eds.) (1988). *Debating coal closures*. Cambridge: Cambridge University Press.
- Cooper, D.J., & Neu, D. (1995). The politics of debt and deficit in Alberta, in T. Harrison, & G. Laxer (Eds.), *The trojan horse: Alberta and the future of Canada* (pp. 163–181). Montreal: Black Rose.
- Cox, L., & Nilsen, A. G. (2014). *We make our own history: Marxism and social movements in the twilight of neoliberalism*. London: Pluto.
- Crompton, G., & Jupe, R. (2007). Network Rail—forward or backward? Not-for-profit in British transport. *Business History*, 49(6), 908-928.
- Crow, B. TUC-commissioned report: The great train robbery. (n.d.) Retrieved from: <https://www.rmt.org.uk/about/policies/political-circulars-and-submissions/tuc-commissioned-report-the-great-train-robbery> Accessed 23 December 2017.
- Darlington, R. (2009). Leadership and union militancy: The case of the RMT. *Capital & Class*, 33(3), 3-32.
- Darlington, R. and Upchurch, M. (2012) A reappraisal of the rank-and-file versus bureaucracy debate. *Capital & Class*, 36(1), 77-95.
- Diani, M., & Bison, I. (2004). Organizations, coalitions, and movements. *Theory & Society*, 33(3-4), 281-309.
- Dillard, J., & Vinnari, E. (2017). A case study of critique: Critical perspectives on critical accounting. *Critical Perspectives on Accounting*, 43, 88-109.
- Dykes, M. The great train robbery. (2013). <http://actionforrail.org/the-great-train-robbery> Accessed 23 December 2017.

Fine, B. (2012). Neoliberalism in retrospect? It's financialisation, stupid. In C. Kyung-Sup, B. Fine, B. & L. Weiss (Eds.). *Developmental politics in transition: The neoliberal era and beyond* (pp. 51-69). London: Palgrave MacMillan.

Funnell, W., Jupe, R., & Andrew, J. (2009). *In government we trust: Market failure and the delusions of privatisation*. London: Pluto Press.

Gallhofer, S., & Haslam, J. (2003). *Accounting and emancipation: Some critical interventions*. New York, NY: Routledge.

Gallhofer, S., & Haslam, J. (2004). Reply to critique of accounting and emancipation: Some critical interventions: Some good questions, some inappropriate targets?, In C.R. Lehman, T. Tinker, B. Merino, & M. Neimark (Eds.), *Re-inventing realities (Advances in public interest accounting, vol. 10)* (pp. 199-216). Bingley: Emerald.

Gallhofer, S., & Haslam, J. (2006). Mobilising accounting in the radical media during the First World War and its aftermath: The case of Forward in the context of Red Clydeside. *Critical Perspectives on Accounting*, 17(2), 224-252.

Gendron, Y., Cooper, B., & Townley, B. (2007). The construction of auditing expertise in measuring government performance. *Accounting, Organizations & Society*, 32(1-2), 101-129.

Gourvish, T. (2008). *Britain's railway, 1997-2005: Labour's strategic experiment*. Oxford: Oxford University Press.

Gramsci, A. (1971). *Selections from the prison notebooks*. London: Lawrence & Wishart.

Gray, R., Bebbington, J., & McPhail, K. (1994). Teaching ethics in accounting and the ethics of accounting teaching: Educating for immorality and a possible case for social and environmental accounting education. *Accounting Education*, 3(1), 51-75.

Haines-Doran, T. (2017, November). *The political economy of rail strikes in Britain*. Unpublished paper presented to the Historical Materialism Conference, London.

Harvey, D. (2005). *A brief history of neoliberalism*. Oxford: Oxford University Press.

Heberle, R. (1951). *Social movements: An introduction to political sociology*. New York, NY: Appleton-Century-Crofts.

Jones, J. (2012). The shock of the new: Anti-capitalism and the crisis. *International Socialism*, 134. Retrieved from: [www.isj.org.uk](http://www.isj.org.uk)

Jupe, R. (2007). Public (interest) or private (gain)? The curious case of Network Rail's status. *Journal of Law & Society*, 34(2), 244-265.

Jupe, R. (2009). New Labour, Network Rail and the third way. *Accounting, Auditing & Accountability Journal*, 22(5), 709-735.

Jupe, R. (2012). Evolutionary change? An evaluation of the McNulty Report on rail. *Public Money & Management*, 32(3), 177-184.

Jupe, R., & Funnell, W. (2015). Neoliberalism, consultants and the privatisation of public policy formulation: The case of Britain's rail industry. *Critical Perspectives on Accounting*, 29, 65-85.

Kimmel, P. (1995). A framework for incorporating critical thinking into accounting education. *Journal of Accounting Education*, 13(3), 299-318.

Krinsky, J. (2013). 'Marxism and the politics of possibility', in C. Barker, L. Cox, L., J. Krinsky, & A.G. Nilsen (Eds.), *Marxism and social movements* (pp. 103-124). London: Brill.

Latour, B. (1987). *Science in Action*. Cambridge, MA: Harvard University Press.

Latour, B. (1993). *We have never been so modern*. Cambridge, MA: Harvard University Press.

Lent, A. (2001). *British social movements since 1945: Sex, colour, peace and power*. Basingstoke: Houndmills.

Martin, B. R. (2011). The Research Excellence Framework and the 'impact agenda': Are we creating a Frankenstein monster? *Research Evaluation*, 20(3), 247-254.

- Massachusetts Institute of Technology. *Nicola Shaw biography*. (2010).  
<https://ctl.mit.edu/events/fri-02262010-0730/ctl-distinguished-speakers-series-nicola-shaw>  
Accessed 23 December 2017.
- McCartney, S., & Stittle, J. (2006). 'Not our problem': UK Government's fiscal obligations towards the privatised railway network. *Accounting Forum*, 30(2), 139-153.
- McCartney, S., & Stittle, J. (2011). 'Carry on up the East Coast': A case study in railway franchising. *Public Money & Management*, 31(2), 123-130.
- McCartney, S., & Stittle, J. (2012). 'Engines of extravagance': The privatised British railway rolling stock industry. *Critical Perspectives on Accounting*, 23(2), 153-167.
- McCartney, S., & Stittle, J. (2017). 'A very costly industry': The cost of Britain's privatised railway. *Critical Perspectives on Accounting*, 49, 1-17.
- McMillan, M., & Warrack, A. (1995). One-track (thinking) towards deficit reduction. In R. Harrison, & G. Laxer (Eds.), *The Trojan horse: Alberta and the future of Canada* (pp. 134–162). Montreal: Black Rose.
- McNulty, R. (2011). *Realising the potential of GB rail: Final independent report of the rail value for money study, detailed report*. Retrieved from Office of Rail and Road:  
[http://orr.gov.uk/\\_\\_data/assets/pdf\\_file/0017/1709/rail-vfm-detailed-report-may11.pdf](http://orr.gov.uk/__data/assets/pdf_file/0017/1709/rail-vfm-detailed-report-may11.pdf)
- McSweeney, L. B. (1995). Accounting in organizational action: A subsuming explanation or situated explanations? *Accounting, Management & Information Technologies*, 5(3-4), 245-282.
- Moody, K. (1997). *Workers in a lean world*. London, New York: Verso.
- Neimark, M. (1990). The king is dead. Long live the king! *Critical Perspectives on Accounting*, 1(1), 103-114.
- Neu, D., Cooper, D.J. & Everett, J. (2001). Critical accounting interventions. *Critical Perspectives on Accounting*, 12(6), 735-762.

Office of Rail and Road. Data portal: index showing average change in price of rail fares by regulated and unregulated tickets – table 1.81. (2017a).

<http://dataportal.orr.gov.uk/displayreport/html/html/920430f4-6a8d-4bb8-9762-2bf89259e346> Accessed 23 December 2017.

Office of Rail and Road. Data portal: government support to the rail industry – table 1.6. (2017b). <http://dataportal.orr.gov.uk/displayreport/html/html/a830de20-83bf-408d-9c22-7f3ec23999f9> Accessed 23 December 2017.

Ogden, S., & Bougen, P. (1985). A radical perspective on the disclosure of accounting information to trade unions. *Accounting, Organizations & Society*, 10(2), 211-224.

Olssen, M. (2016). Neoliberal competition in higher education today: Research, accountability and impact. *British Journal of Sociology of Education*, 37(1), 129-148.

Owen, D. L., & Lloyd, A. J. (1985). The use of financial information by trade union negotiators in plant level collective bargaining. *Accounting, Organizations & Society*, 10(3), 329-350.

Plimmer, G., & Pickard, J. (2014, 12 August). Network Rail debt move goes off track. *Financial Times*. Retrieved from <http://www.ft.com/>

Radice, H. (2013). How we got here: UK higher education under neoliberalism. *ACME: An International E-Journal for Critical Geographies*, 12(3), 407-418.

Schwarzmantel, J. (2015). *The Routledge guidebook to Gramsci's Prison Notebooks*. Abingdon: Routledge.

Shaoul, J. (1999). *Railpolitik: a stakeholder analysis of the railways in Britain: Public interest report*. Manchester: University of Manchester.

Shaoul, J. (2004). Railpolitik: The financial realities of operating Britain's national railways. *Public Money & Management*, 24(1), 27-36.

Shaoul, J. (2005). *The performance of the privatised train operators*. London: Catalyst.

Shaoul, J. (2007). Leasing passenger trains: The British experience. *Transport Reviews*, 27(2), 189-212.

Shaw, J. (2000). *Competition, regulation and the privatisation of British Rail*. Farnham: Ashgate.

Shaw, N. (2016). *The future shape and financing of Network Rail*. Retrieved from Her Majesty's Stationery Office:  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/510180/shaw-report-the-future-shape-and-financing-of-network-rail-print.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/510180/shaw-report-the-future-shape-and-financing-of-network-rail-print.pdf)

Sikka, P. (2008). The internet and potentialities of emancipatory change: The case of the institutions and politics of accounting. *Critical perspectives on international business*, 4(1), 75-83.

Sikka, P. (2010). Using the media to hold accountants to account: Some observations. *Qualitative Research in Accounting & Management*, 7(3), 270-280.

Sikka, P., & Willmott, H. (1997). Practising critical accounting. *Critical Perspectives on Accounting*, 8(1-2), 149-165.

Sikka, P., & Willmott, H. (2005). The withering of tolerance and communication in interdisciplinary accounting studies. *Accounting, Auditing & Accountability Journal*, 18(1), 136-146.

Snow, D. A., Soule, S. A., & Kriesi, H. (Eds.) (2008). *The Blackwell companion to social movements*. Oxford: Blackwell.

Spence, C. (2009). Social accounting's emancipatory potential: A Gramscian critique. *Critical Perspectives on Accounting*, 20(2), 205-227.

Stittle, J. (2015). *Network Rail: Staying on the right track*. Retrieved from the TUC:  
<https://www.tuc.org.uk/>

Taft, K. (1997). *Shredding the public interest*. Edmonton: University of Alberta Press.

Tarrow, S. G. (2011). *Power in movement: Social movements and contentious politics*. Cambridge: Cambridge University Press.

Thomas, P. (2009). *The Gramscian moment: Philosophy, hegemony and Marxism*. Leiden: Brill.

Tilly, C. (1984). Social movements and national politics. In C. Bright, & S. Harding (Eds.), *Statemaking and social movements* (pp. 297–317). Ann Arbor, MI: University of Michigan Press.

Tinker, T. (2005). The withering of criticism: A review of professional, Foucauldian, ethnographic, and epistemic studies in accounting. *Accounting, Auditing & Accountability Journal*, 18(1), 100-135.

TSSA (2013). *The great train robbery: Rail privatisation and after*. Retrieved from TSSA: <http://www.tssa.org.uk>

TUC (2013). *Rail privatisation has failed to deliver on its promises, says report*. Retrieved from the TUC: <https://www.tuc.org.uk/>

Videolan (2017, 23 November). *John McDonnell – Andrew Neil Budget 2017* [Video file]. Retrieved from <https://www.youtube.com/watch?v=3G21pqrRsFg>

Wolfreys, J. (2000). In perspective: Pierre Bourdieu. *International Socialism*, 87. Retrieved from: <https://www.marxists.org/history/etol/newspape/isj2/2000/isj2-087/wolfreys.htm>