



Li, Y. and McKernan, J. (2016) Human rights, accounting, and the dialectic of equality and inequality. *Accounting, Auditing and Accountability Journal*, 29(4), pp. 568-593.

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Deposited on: 9 May 2016

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## Human Rights, Accounting, and the Dialectic of Equality and Inequality

### Abstract

**Purpose** - The UN Guiding Principles locate human rights at the centre of the corporate social responsibility agenda and provide a substantial platform for the development of business and human rights policy and practice. The initiative gives opportunity and focus for the rethinking and reconfiguration of corporate accountability for human rights. It also presents a threat: The danger, as we see it, is that the Guiding Principles are interpreted and implemented in an uncritical way, on a “humanitarian” model of imposed expertise. The critical and radical democratic communities have tended to be, perhaps rightly, suspicious of rights talk and sceptical of any suggestion that rights and the discourse of human rights can play a progressive role. The aim of this paper is to explore these issues from a radical perspective.

**Design/methodology/approach** - This paper uses insights taken from Jacques Rancière’s work to argue that there is vital critical potential in human rights. There is an obvious negativity to Rancière’s thought insofar as it conceives of the political as a challenge to the existing social order. The positive dimension to his work, which has its origins in his commitment to and tireless affirmation of the fact of equality, is equally important, if perhaps less obvious. Together the negative and positive moments provide a dynamic conception of human rights and a dialectical view of the relation between human rights and the social order, which enables us to overcome much of the criticism levelled at human rights by certain theorists.

**Findings** - Rancière’s conception of the political puts human rights inscriptions, and the traces of equality they carry, at the heart of progressive politics. We close the paper with a discussion of the role that accounting for human rights can play in such a democratic politics, and by urging, on that basis, the critical accounting community to cautiously embrace the opportunity presented by the Guiding Principles.

**Originality/value** – This paper has some novelty in its application of Rancière’s thinking on political theory to the problems of critical accounting and in particular the critical potential of accounting and human rights. The paper makes a theoretical contribution to a critical understanding of the relationship between accounting, human rights, and democracy.

**Keywords** Human rights, accounting, politics, democracy, humanitarianism.

**Paper type** Conceptual paper

## Human Rights, Accounting, and the Dialectic of Equality and Inequality

### Introduction

In recent decades there has been growing recognition of the human rights impacts of business. This has been accompanied by increasing concern about the adequacy of the mechanisms available for holding corporations responsible for their human rights impacts. The tacit social contract established in the post war period allocated responsibility for generating wealth to corporations and for protecting and promoting rights to states. On this model, the relevant obligations of a corporation were “assumed to be limited to meeting the human rights laws and regulations set out by the states” (Cragg, 2012a, p. 15). This model has been put under increasing strain by the processes of globalisation, and in particular by heightened awareness of “governance gaps” and the generally limited capacities of nation states to control the activities of multinational corporations through their law. One impact of globalisation is to force some reconsideration of this tacit contract and some re-evaluation of the responsibilities of corporations.

It was in this context of growing awareness of the need for a new social contract concerning business and human rights (Cragg, 2000), and the failure of the “Draft Norms” initiative to win United Nations (UN) approval for the imposition of direct human rights obligations, in international law, on corporations (UN, 2003), that Kofi Annan, then UN Secretary-General, gave Professor John G. Ruggie the task of “clarifying the respective roles of states and businesses in safeguarding” human rights (Ruggie, 2013, p. xi). After more than six years of intensive research and wide consultation, and working to a significantly expanded mandate, the efforts of Ruggie and his team culminated in the production of the Guiding Principles on Business and Human Rights (UNGPs) and their endorsement by the United Nations Human Rights Council (UN, 2011 & 2012).

The Guiding Principles are grounded in the extant human rights framework of the UN, including the International Bill of Human Rights (UN, 1996) and the International Labour Organization (ILO)’s Declaration on Fundamental Principles and Rights at Work (ILO, 1998). They apply to all states and all business enterprises and have quickly become key reference point for any consideration of human rights and business. They have won support from civil society and the business world, ranging from organizations such as Oxfam (2013) to the United States Council for International Business (2014). A number of international governmental organizations and nongovernmental organizations, working to promote responsible corporate behaviour, have amended their guidance frameworks to take account of the Guiding Principles.<sup>1</sup> And, whilst they themselves are not legally binding, they provide normative guidance for the development of law and policy, and respect for them is beginning to be incorporated in the law of many states (UN, 2014; EC, 2011; UK, 2013).

The Guiding Principles articulate in some detail the responsibilities of all businesses in respect of human rights, including the requirement for the setting up of policies and processes to enable the enterprise to know and manage the human rights risks associated with their activities, to undertake due diligence to give assurance that their activities will not infringe human rights, and to institute mechanisms to mitigate and redress any adverse impacts on human rights of their activities and relationships, including those with suppliers, business partners, and governments. Accountability, the capacity to “know and show” (UN, 2011, p. 16) that the corporation respects human rights is fundamental to the Guiding Principles. For Ruggie, the “*ought implies can*” principle (Griffin, 2006, p. 35) applies to responsibilities

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<sup>1</sup> These include, for example, the Organisation for Economic Cooperation and Development’s Guidelines for Multinational Enterprises (OECD, 2011), the Global Reporting Initiative’s reporting framework (GRI, 2013), the International Organization for Standardization’s ISO 26000 (ISO, 2010), and the International Finance Corporation’s Performance Standards (IFC, 2012a&b).

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3 for human rights, and he associates responsibilities of corporations with their risk  
4 management capabilities (see Cragg, 2012b). He argues, for example, that expertise  
5 developed in the performance of “transactional due diligence” can inform development of  
6 due diligence for human rights (Ruggie, 2013, p. 99).

7  
8 The Guiding Principles provide a substantial platform for the development of business  
9 and human rights policy and practice; they locate human rights at heart of corporate social  
10 responsibility and accountability debates (see Hazelton, 2013), and they put due diligence and  
11 accountability at the centre of the business and human rights agenda. They present an open  
12 invitation for accountants and others with relevant expertise in due diligence and risk  
13 management to apply their skills to help promote and realize corporate respect for human  
14 rights. There is an opportunity here but many would see dangers too: Firstly, many critics  
15 argue that there is no real emancipatory potential in the discourse of human rights. Some  
16 would go so far as to claim that no matter how well-intentioned and carefully designed  
17 corporate due diligence for human rights may be, it will serve ultimately to reinforce  
18 oppressive structures of the existing social order. Secondly, there are critics who warn that  
19 the importation of expertise into areas where judgement of responsibility and right are in  
20 question, invites corruption and even annulment of the political space as it is colonised by  
21 professional routines and technologies.

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23 Power (1991) warns us of the capacity of audit expertise to “colonise and  
24 “technologise”” (p. 30) areas such as corporate social responsibility, and to impose narrow  
25 conceptions of accountability reflecting the pre-understandings and limited imaginaries of  
26 experts. Power recognizes that many problems do call for an appropriate deployment of  
27 technology. Nevertheless he reminds us that corporate social responsibility is also “political”,  
28 and he suggests that we should be careful not to allow such a “political arena to be the sole  
29 preserve of self-appointed experts such as accountants” (p. 31). Similar misgivings  
30 concerning the impact of accountants and accounting on corporate social responsibility have  
31 been expressed by many commentators over the years, including by notable advocates of  
32 social accounting such as Perks and Gray, 1979; O’ Dwyer, 2001; and Adams and Evans,  
33 2004.

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35 The critical accounting community has been highly sceptical of corporate social and  
36 environmental accounting, and inclined to characterize it as playing an essentially ideological  
37 role; “perpetuating unequal and exploitative social relations” (Everett & Neu, 2000, p. 5).  
38 Puxty (1986) dismisses it as a “*systematically distorted communication*” (p. 98) captured by  
39 and serving to sustain and reproduce the dominant order. Cooper et al., (p. 954), follow the  
40 same line, and with Puxty contend that corporate social accounting gives no challenge to the  
41 powerful and potentially reinforces their dominance; “since it leaves the basic structures in  
42 place, and can even lead to their legitimization” (Puxty, 1991, p. 37). They argue, that if we  
43 want social accounts with real political effectiveness, able to “disrupt the current ideology”,  
44 they “should be produced independently of the management of organizations” (Cooper et al.,  
45 2005, p. 951). The idea that the emancipatory potential and intent of the social accounting  
46 project needs to be realized through accounts emanating outside business corporations drives  
47 the support given by critical academics to the development of counter reporting and shadow  
48 accounting projects, of various kinds, generated in civil society; see for example Gallhofer et  
49 al., (2006), Dey (2007), and Thomson et al., (2015).

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51 Spence (2009) has a broadly similar view: He insists that corporate social accounting  
52 currently obfuscates “the contradictions within capitalism” (p. 205), yet argues that an  
53 emancipatory social accounting is possible and “is already being undertaken in different  
54 forms ... not ... by corporations but by civil society organisations” (p. 205). These  
55 emancipatory accounts include, he suggests, academic criticism of corporate social accounts,  
56 and a wide range of activist “anti-accounts” (p.217) designed to debunk corporate rhetoric.  
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3 The examples Spence reviews include the work of organizations such as Accountability  
4 International, the Centre for Corporate Accountability, CorpWatch, which publicly critique  
5 corporate behaviour over a wide range of issues, in sometimes innovative ways such the  
6 CorpWatch spoof awards for top “greenwashers”. He recognizes, as forms of social  
7 accounting, “adbusting”, where corporate advertising billboards and slogans are altered to  
8 humorous and critical effect, and “culture jamming” including the work of activists such as  
9 the “Yes Men” who routinely masquerade as corporate leaders and spokespersons, perhaps  
10 most notoriously when they posed as representatives of Dow Chemical Company and falsely  
11 announced that the victims of the Bhopal disaster were to receive compensation from the  
12 company. Spence has high hopes for such alternative social accounting; he sees it having “the  
13 potential and intent to create a fissure in current structural arrangements, paving the way for a  
14 re-organisation of society along more humane and ecologically sensitive parameters” (pp.  
15 206-207).

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17 Spence follows Ernesto Laclau (2000, 2005) in taking a neo-Gramscian view of politics  
18 as hegemony, a matter of constructing alliances and coalitions and thereby building particular  
19 political demands into a force with sufficient coherence to unsettle the dominant hegemony.  
20 He identifies two necessary aspects to this political process of building a countervailing  
21 hegemony. The first is the critical exposure of the contingency and contradictions of the  
22 dominant hegemony. The second is the construction of alliances the “articulation and  
23 dissemination of an alternative hegemonic project that is capable of re-aligning the current  
24 historical bloc around different power interests” (p. 217). In his discussion of alternative  
25 social accounts Spence deals only with the first element; the aspect of critique. We have  
26 considerable sympathy with the neo-Gramscian position adopted by Spence.<sup>2</sup> We have no  
27 faith, however, in the capacity of these “anti-accounts and debunking activities of civil  
28 society organisations ... to prise open the historic block” (Spence, p. 224). We recognize that  
29 they may have local value, but we can see in them no prospect for the formation of a  
30 challenge to the universal system of capitalism; in fact, no prospect that they can be  
31 articulated to seriously trouble the dominant capitalist order.

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33 The alternative social accountings described by Spence, seem to us to be firmly under the  
34 sway of what Srnicek and Williams (2015, p. 3) call “folk-political thinking”, characterised  
35 by “the fetishisation of local spaces, immediate actions, transient gestures, and particularisms  
36 of all kinds” (p. 3). They argue that this kind of political thinking underlies the recent cycles  
37 of failed and failing political struggle, including the anti-globalisation, anti-war, and Occupy  
38 movements. These movements, and activities such as anti-accounting, ad-busting, and  
39 culture-jamming, can have important effects on local struggles but are essentially insufficient  
40 if the goal is emancipatory systemic change: “we deceive ourselves when we think these are  
41 turning the tide against global capitalism” (Srnicek & Williams, 2015, p.12). It is essentially  
42 defensive and reactive, a politics of resistance “incapable of articulating or building a new  
43 world” (2015, p. 3).

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45 Folk politics may have real transformative effects on those who participate in it, and can  
46 represent significant local intervention, nevertheless it fails to mark a path to structural  
47 transformation, fails to make the linkages from the local to the global or to “synthesise the  
48 particular with the universal” (Srnicek & Williams, 2015, p.12). Politics always “begins from  
49 the local” the problem with folk-politics is that it is “content to remain at (and even privileges)  
50 that level – of the transient, the small-scale, the unmediated and the particular” (Srnicek &  
51 Williams, 2015, p.12). Spence talks of working from “the ground up” (p. 224), the problem is  
52 that whilst he identifies the second aspect of hegemonic politics as the articulation of  
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57 <sup>2</sup> See Bowman (2007) for a discussion of the close relationship between the political thought of Laclau and Rancière.  
58 Bowman concludes: “Each adds a lot to the understanding of the other. The question is which one is to be understood  
59 in the terms of which other” (Bowman, p. 544).

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3 particulars and the formation of a countervailing hegemony, he does not explain how the folk  
4 political activities he describes can build into a challenge to capitalism. Spence sets this task  
5 aside, “for reasons of space” (2009, p. 217), we suggest that it simply is not possible. The  
6 local contingency of folk politics undermines from the start the possibility of constructing  
7 any universal politics; and universal politics is what we need to challenge neo-liberal  
8 capitalism.

9  
10 Capitalism itself is unremittingly expansionist, and aggressively universal. The  
11 “defensive game(s)” of folk-politics, including anti-accounts, spoofs, and de-bunkings, can  
12 have little effect “against an uncompromising and incessantly encroaching capitalism”  
13 (Srnicsek & Williams, 2015, p. 69). Universal capitalism has demonstrated an enormous  
14 capacity to absorb particular critiques and resistances and has shown itself able to coexist,  
15 and adapt to the particulars of context: It has amply demonstrated that “particularisms are, in  
16 themselves, incapable of competing against a universalism” (Srnicsek & Williams, 2015, p.  
17 70). If capitalism is to be superseded on a global scale, the challenge must be anchored in  
18 equally expansive and inclusive universals. In our view, the universality of an expansive  
19 vision of human need, interest, and rights, is the most promising foundation for fundamental  
20 challenge to capitalism. Vivek Chibber (2014) makes the point very clearly:

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23 “Hence, if there is any genuine source of opposition to capitals universalizing drive, it  
24 is the equally universal struggle by subaltern classes to defend their basic humanity.  
25 That is the core motivation in all those thousands of campaigns for wages, land rights,  
26 basic health, and security, dignity, self-determination, autonomy, and so forth—all  
27 those Enlightenment concepts against which postcolonial theorists inveigh.”  
28 (Chibber, 2014, p. 233)

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31 It should also be clear that any effective challenge to capitalism needs to be directed at  
32 the economic base of the system. It is at its economic foundations that we find the  
33 contradictions of capitalism that Spence (2009) is keen to see a social accounting reveal, and  
34 it is at its base that the clash of universals is sharpest. Again Chibber’s analysis is powerfully  
35 on the mark: “capital is driven to dominate labor wherever it takes root, and if this  
36 domination generates palpable harm to workers’ physical integrity through dangerous work  
37 conditions, poverty-level wages, high mortality, ill health, environmental hazards, and so  
38 on—then workers will be motivated to undertake steps to defend their basic interest in their  
39 welfare” (2014, p. 203). Spence’s turn to folk politics is a turn away from direct engagement  
40 with the economic base of capital and from the confrontation of capital and the human rights  
41 as universals.<sup>3</sup>

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43 We do not intend to suggest that the universal conceptions, for example universal human  
44 rights, should be understood as somehow natural, transcendent, or otherwise fixed. We are in  
45 agreement with Laclau (2000) that the universal emerges through the articulation and re-  
46 articulation of the particular in hegemonic struggle: “The universal, then, is an empty  
47 placeholder that hegemonic particulars (specific demands, ideals and collectives) come to  
48 occupy” (Srnicsek & Williams, 2015, p. 78). As a politically effective notion the meaning of  
49 the universal must remain open to contest and to revision: “It can operate as a subversive and  
50 emancipatory vector of change with respect to established universalisms” (Srnicsek &  
51 Williams, 2015, p. 78). We argue that human rights deployed as a universal can be at the  
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55 <sup>3</sup> Spence’s call for a turn away from the economic base is clear: “If the social accounting project is to be geared towards  
56 emancipation then, from the Gramscian perspective presented here, it must take a ‘civil society’ turn and start to think  
57 about ways in which accounting can contribute to an invigorated public sphere outwith the direct influence of the  
58 economic base” (2009, p. 224). It is surely a misguided turn if the object remains, as it seem to be for Spence, the  
59 challenging of the neo-liberal order.  
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3 heart of the construction of political challenge to global capitalism, and that accounting for  
4 human rights can be part of the action.

5 In this paper we respond to the scepticism we refer to above, and defend the critical  
6 potential of accounting for human rights. We encourage accounting professionals to take the  
7 opportunity presented by the Guiding Principles. Through the work of Jacques Rancière, we  
8 articulate a critical conception of the potential of accountability for human rights; arguing  
9 that the inscriptions and form of human rights carry real emancipatory potential, and that  
10 corporate accounting for human rights can open a space for the staging of the political.  
11 Rancière's thought holds together powerful negative and positive dimensions. On the one  
12 hand there is the rigorous negativity of his conception of the political in terms of a radical  
13 challenge to the prevailing social order. On the other hand there is the positivity of his  
14 untiring commitment to, and affirmation of, the fact of equality. Together they provide us  
15 with a dynamic conception of human rights and a dialectical view of the relation between  
16 human rights and the social order.

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18 We begin by considering some of the criticism that has been levelled at human rights in  
19 practice, by theorists of the left including Douzinas, Arendt and Agamben, and move on to  
20 explain Rancière's response. We proceed in a succeeding section of the paper to explore  
21 Rancière's conception of the political and the role of human rights and accountability within  
22 it. Our initial emphasis is on the negative and on the role that human rights inscriptions and  
23 claims can have in challenging the social order. We proceed to explore the positive moment  
24 in Rancière's conception of the relation between politics and the social order, and in the  
25 potential for the development of a positive dialectic of "equality and inequality" (Deranty,  
26 2003, p.153) within which each new political dispute "produces both new inscriptions of  
27 equality within liberty and a fresh sphere of visibility for further demonstrations" (Rancière,  
28 1999, p. 40). A dialectic within which each political event leaves new inscriptions of equality;  
29 traces of equality in the social order which "however fragile and fleeting such inscriptions  
30 may be" (p. 40) can be built on. In the final part of the paper we explore the implications of  
31 Rancière thought for social accounting and in particular accounting for human rights. We  
32 elucidate our conclusions through critical comparison with the implications that have been  
33 drawn for accounting from certain other strands of radical democratic thinking.

### 34 35 36 37 **The danger of humanitarianism**

38 A concern for human rights seems now to be taking a central place in the corporate  
39 responsibility and accountability agenda, but just at a time when confidence in the  
40 emancipatory potential of a human rights approach seems to be dwindling, almost vanishing,  
41 in some critical circles. Many see human rights as helping to sustain and reproduce relations  
42 of oppression and domination in contemporary society (Brown, 1995). Historically, there is  
43 little doubt that important advances have been made through the praxis of human rights. In  
44 recent times, however, the discourse of human rights has become, associated with the dubious  
45 legitimization of humanitarian intervention and violence (Chesterman, 2012). Even some of the  
46 strongest supporters and advocates of the human rights approach see a "dark side" (Kennedy,  
47 2004) to it which threatens to undermine it exactly when it is taken up as a practical project.

48 Douzinas wonders whether human rights are now anything more than "the ideological  
49 gloss of an emerging empire" (2007, p. 7), and questions whether their emancipatory power  
50 and function can in fact be reclaimed. The answer for Douzinas seem to be a very qualified  
51 yes, but only if human rights as utopian ideal can somehow, through critique, be uncoupled  
52 from their ideological role as a buttress to global capitalism, and returned, against the advice  
53 of the moralist and humanitarians, to "the tradition of resistance and struggle" (Douzinas,  
54 2007, p. 293). Douzinas wants human rights activists to reclaim and confine themselves to  
55 the role of idealist critics; working from the outside of the system. However, the trend in  
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3 humanitarian practice seems to be moving away from the separation of idealist and realist and  
4 towards fuller convergence: “Humanitarians and statesmen - idealists and realists - are in the  
5 same game, and are increasingly difficult to distinguish from one another” (Kennedy, 2004, p.  
6 336).

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8 In his influential study of the development of humanitarian practice David Kennedy  
9 argues that whilst earlier generations of humanitarians, for example those of the Vietnam war  
10 era, were content to criticize power from an external perspective, in recent times  
11 humanitarians have come to accept, but not without difficulty and resistance, that to be  
12 effective they must work from the inside and speak “in a vocabulary common to ... the  
13 military or political leadership they seek to restrain” (Kennedy, 2004, p. 272). As Douzinas  
14 sees it, “The dissidents have stopped marching and protesting. Instead they have become bit  
15 players in governmental policymaking and even in military planning” (Douzinas, 2007, p. 60).  
16 Kennedy on the other hand, thoroughly approves of the trend and sees in it humanitarianism’s  
17 coming of age in recognition of the fact that effectiveness and responsibility entails  
18 engagement with power. He urges humanitarian activists and policy-makers to face-up to  
19 their involvement in governance, their power and their responsibility: “There is scarcely a  
20 humanitarian practice which does not act as if governance were elsewhere ... And yet we do  
21 rule, exercise power, affect distributions among people. ... Let us no longer avert our eyes  
22 from rulership” (Kennedy, 2004, p. 348).

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24 Where Douzinas calls for a reclaiming of the dissident voice of human rights, Kennedy  
25 urges the humanitarian elite to push on and complete the convergence project; press on for  
26 the convergence of idealism and realism and until “the humanitarian vocabulary becomes a  
27 dominant global ideology of legitimacy” (2004, p. 277). Kennedy is most directly concerned  
28 with the military-humanitarian nexus, but arguably precisely the same analysis can be applied  
29 to the business-human-rights complex now emerging. Business executives and managers,  
30 investors and investment organizations, human rights lawyers, auditors and other  
31 professionals with human rights impact and risk analysis expertise to offer, the officers of  
32 certain international governmental organizations and nongovernmental organizations,  
33 government and local government officials with a human rights brief, and academics  
34 concerned with the corporate social responsibility, can all be part of the construction and  
35 promotion of a global ideology of human rights and business as expressed in a common  
36 vocabulary: The Guiding Principles seem to be part of that vocabulary, a new global ideology  
37 of human rights and business - in the making. Furthermore, just as “a pragmatic merger of  
38 military and humanitarian roles has allegedly led the military to ‘best practice’” (Douzinas,  
39 2007, p. 62), the convergence of idealism and realism in human rights and business will  
40 change practice. New conceptions of best practice are already becoming expressed in expert  
41 driven initiatives such as the human rights section of the Global Reporting Initiative’s  
42 reporting framework (GRI, 2013), and the Reporting Framework for the UN Guiding  
43 Principles Reporting recently developed in cooperation involving an international firm of  
44 accountants (NGO Shift & Mazars, 2015).

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46 Douzinas insists that we should resist any cooption of the radical spirit of human rights:  
47 “We must defend, therefore, the radical do-gooders, the marginal pacifists, the anti-war and  
48 anti-globalisation protesters and all those who, Bartleby-like, ‘would prefer not to’ become  
49 scribes for the elites and accountants of power” (2007, p. 66). As he sees it, it is in these  
50 dissonant voices speaking in vocabularies that government, the military, and business are not  
51 comfortable with, that the value and potential of “human rights” lies: For Douzinas, it is with  
52 these external, even marginal voices, and not with the pragmatic ideologues of the new order  
53 of humanitarianism and human rights, that “the principle of hope that human rights feebly  
54 represent today” rests (p.66).  
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3 We are sceptical of the folk politics of resistance from the side-lines, that Douzinas  
4 seems to recommend, and are inclined to hope for some alternative to the poles of Bartelby-  
5 like ennui and the cooption to empire. We have considerable sympathy with Denike's critique  
6 of Douzinas's position and in particular with her suggestion that the "severity of his critique  
7 seems to overwhelm the prospect of hope and to conceal the functional and effective  
8 strategies of human rights claims to ameliorate specific inequalities" (2008, p. 175).  
9 Nevertheless, his effort to reinvigorate the radical spirit of human rights and his challenge, in  
10 that spirit, to the pragmatist opportunism and lure of "rulership" championed by Kennedy is  
11 of vital importance. The danger that capitalism will go on absorbing and effectively  
12 nullifying the challenge of human rights is real. Political work will be required to realise the  
13 emancipatory, and not merely amelioratory, potential of the universal conception of human  
14 rights. Academics and activists especially have a responsibility to support the "critical  
15 performance" (see Spicer et al., 2009) of the practice of human rights and business so that it  
16 remains open as an emancipatory vector: This will require "making 'normal' what is currently  
17 abnormal or unthinkable" (Cabantous, et al, 2015, p. 14). Work will be required to keep  
18 vocabulary of human rights and business "alive", open and mobile, and to ensure that radical  
19 edge of human rights claims and inscriptions do not become blunted by the sedimentation of  
20 stifled techniques and process. Our primary objective in this paper, however, is not to explore  
21 the performativity of corporate accountability for human rights.

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24 Our aim is to convince the reader of the possibility of an emancipatory politics of  
25 corporate accountability for human rights. Douzinas is right to insist that a radical and  
26 effective practice of human rights cannot begin with the human rights professionals of  
27 whatever stripe, radical or pragmatic. The energy, insight and creativity "necessary for the  
28 protection, horizontal proliferation and vertical expansion of human rights comes from below,  
29 from those whose lives have been blighted by oppression or exploitation" (2007, p. 66). In  
30 considering the application of human rights to business we need to "begin" with oppression  
31 and domination, with social suffering, and we need a politics, at every level, that can support  
32 this. Douzinas, however, takes a pessimistic view of the relationship between human rights  
33 and politics in modern society. Very much influenced by the thinking of Arendt and  
34 Agamben, his fear is that the political is closed in contemporary western societies, that  
35 substantial social change is blocked, and that human rights are one of the institutions  
36 responsible for this closure: "the main contemporary effect of human rights is to depoliticise  
37 politics itself" (Douzinas, 2007, p. 102). We will use Rancière's work to argue against this  
38 pessimism and to begin to articulate a politics of accountability for human rights.

### 41 **Human rights and the political**

42 Rancière (2010) stands on its head the tradition which takes human right to be a worthless  
43 empty abstractions. That tradition, which goes back at least to Edmund Burke (1790, p. 46),  
44 and runs on through Marx (1844; see Lefort, 1986, p. 245ff), has been revived in recent times,  
45 most famously by Hannah Arendt (1951). Witnessing the plight of refugees in the twentieth  
46 century, she argues that the only real rights are citizens' rights: The concept of human rights,  
47 as those rights we have in virtue of merely being human "broke down at the very moment  
48 when those who professed to believe in it were for the first time confronted with people who  
49 had indeed lost all other qualities and specific relationships - except that they were still  
50 human" (1951, p. 299). The rights of man are then, on this view, revealed as the "rights" of  
51 those who, in effect, have no rights; they are the "rights" of those radically excluded from  
52 citizenship and the powers and real rights that go with it. As Arendt sees it the real calamity  
53 of the refugees, the rightless, "is not that they are not equal before the law, but that no law  
54 exists for them" (Arendt, 1951, p. 293): They were outside the polis, outside the public  
55 sphere and subsisting in realm of "mere givenness" (Arendt, 1951, p. 310), a realm of "bare  
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3 life” (Agamben, 1998, p. 133). They had lost the “right to have rights” (Arendt, 1951, p. 296),  
4 lost their place as members of a political community. For Arendt, human rights signal  
5 exclusion from the political.  
6

7 Giorgio Agamben (1998) builds on, and radicalizes Arendt’s critique of human rights.  
8 He agrees that we should stop thinking of human rights declarations as proclamations of  
9 transcendent values binding states “to respect eternal ethical principles” (1998, p. 75). For  
10 Agamben human rights today do not, so much, emancipate or protect us (or fail to do so), as  
11 serve to subordinate life to sovereign power. In the modern state, as Agamben sees it, human  
12 rights, are essentially biopolitical rights, rights through which modern states, concerned  
13 above all to control and regulate the biological lives of their populations, exercise control:  
14 “Declarations of rights represent the originary figure of the inscription of natural life in the  
15 juridico-political order of the nation-state” (1998, p. 75). On this view, rather than think of  
16 human rights as a defence against power, we should recognize them as one of the means by  
17 which power, biopower, is brought to bear on individuals and populations: “the rights won by  
18 individuals in their conflicts with certain powers always simultaneously prepared a tacit but  
19 increasing inscription of individuals’ lives within the state order, thus offering a new and  
20 more dreadful foundation for the very sovereign power from which they wanted to liberate  
21 themselves” (Agamben, 1998, p. 72).  
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23 Agamben, then sees politics as having collapsed into a confrontation, a controlling  
24 relation, between bare life and sovereign power. The paradigmatic case of this collapse of the  
25 political is identified as Germany under National Socialism where in the camps sovereign  
26 power confronted bare life stripped of all protection. The camps, for Agamben, are not  
27 historical anomalies but rather they are emblematic of modernity: the “hidden matrix and  
28 *nomos* of the political space in which we are still living” (1998, p. 95). The inhabitant of the  
29 camps and citizens become virtually indistinguishable, as bare life utterly exposed to power  
30 and “stripped of every political status” (1998, p. 97). Whilst for Arendt human rights are  
31 empty abstractions, Agamben goes a step further and identifies them as a “dreadful  
32 foundation” of sovereign power; leaving us stranded in a depoliticized sphere, beyond any  
33 possibility of political conflict proper, beyond dissensus. On this grim view, political practice,  
34 claims to rights and struggles to enact rights, turn out “to be always already caught in the  
35 biopolitical trap” (Rancière, 2010, p. 66).  
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37 Rancière suggests that in order to escape this trap we need to rethink politics and the  
38 subject of human rights (Rancière, 2010, p. 67). The subject that Rancière has in mind is the  
39 political subject as “a capacity for staging scenes of dissensus” (2010, p. 69). This subject is  
40 not the transcendental autonomous individual of the Cartesian or Kantian traditions, nor is it a  
41 particular collection of individuals. The political subject is always appears as a surplus to any  
42 “definite collectivities”, a surplus posing “a question or a dispute (litige) about who is  
43 included in their count” (2010, p. 68). Likewise, political predicates such as freedom, equality,  
44 and the rights of man are not definite belongings of any pre-existing subject, individual or  
45 collective; Rather, they always “open up a dispute about what they entail, whom they concern  
46 and in which cases” (2010, p. 68). In Rancière’s view, Agamben’s thinking is unable to grasp  
47 the real logic of political subjectivation: He fails to see that political subjects are always  
48 “surplus subjects that inscribe the count of the uncounted as a supplement” (p.70). For  
49 Rancière politics proper, separates the community from itself, from its own consensus, and  
50 the political subject, as “the part of those who have no part” (2010, p. 70) in that consensus, is  
51 the agent that stages the dissensus.  
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53 This subject breaks free of the quandary into which Arendt and Agamben sink human  
54 rights, when they cast them as the rights of those without rights, by treating them instead as  
55 “the rights of those who have not the rights that they have and have the rights that they have  
56 not” (2010, p. 67). Rancière’s idea is that the political subject can bridge the gap between  
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rights as inscription and declaration, and rights realized. Those who are deprived of rights can at the same time have those rights insofar as they make use of them in political action; by claiming, testing and contesting the inscription of rights: “the Rights of Man are the rights of those who make something of that inscription, deciding not only to ‘use’ their rights but also to build cases to verify the power of the inscription” (2010, p. 68). The rights of man, human rights, then become the rights of those who make something of them. Rancière gives the example of women like Olympe de Gouge who during the French revolution contested the limits and meaning of the rights of “man”, arguing famously that: “if women were entitled to go to the scaffold, then they were also entitled to go to the assembly” (p. 68). On the scaffold the universality of the guillotine, equality before the death penalty, undermines distinctions between men and women, the political and the domestic, and propels an affirmation of women’s right to equality as “citizens”, a demonstration, in terms of Rancière’s formula, that women did not have the rights they had and had the rights they did not have:

“On the one hand, women were deprived of the rights guaranteed by the Declaration of Rights, those that belonged to all ‘free and equal’ men and demanded to have these rights denied to them. On the other, through their very protest, these women demonstrated a political capacity. They showed that since they could enact those rights, they actually possessed them” (2010c, p. 57).

The power of rights lies in the bridging of universal inscription and particular application. Human rights take their power from the dialectic between declaration and realization in political struggle: their strength lies in “the back-and-forth movement between the initial inscription of the right and the dissensual stage on which it is put to the test” (2010, p. 71). It is important that we maintain such a dialectical orientation to human rights and the subject of human rights, and that we develop practices including practices of accounting for human rights, that allows the dissensual stage to be sustained and developed. Arendt’s thoroughly undialectical view of human rights which makes them the rights of an individual definitive permanent subject who can “only use the rights actually possessed” and who can easily be shown not to exist (2010, p. 67), depopulates the dissensual stage. Agamben, similarly, sweeps the actors from the “political stage” (Rancière, 2010, p. 66) leaving us with neomorts and the muselmann.<sup>4</sup>

For Agamben and many theorists of the left, including Marx himself (Wood, 2004, ch. 9), rights tend to be seen as a juridical product of the dominant regime and, notwithstanding their potential to ameliorate certain local excesses, as one of the mechanisms by which domination is sustained (see Hardt and Negri, 2000, p. 36). For Rancière this pessimistic view of human rights is “only half the story” (Žižek, 2004): What is missing is a proper recognition of emergence of the universal form of human rights and of the political potential of the form. Form is never merely form, and carries with it the potential to spark and allow the articulation of political claims. The political challenge, of human rights, is to “make something” of the formal inscriptions (Rancière, 2010, p. 68): Even in their bourgeois manifestations, the form of human rights provides a foundation for political practice, worked through claims to equality, that offers a progressive way beyond the present realities of inequality, oppression and exploitation. The meaning of human rights inscriptions and their extension and comprehension, is always contestable. In raising and pressing rights claims political subjects can stage scenes of dissensus in which they can bring inscription of rights “to bear against

<sup>4</sup> While Marx argues that the contradictions of capitalism will ultimately give rise to political struggle, in Agamben’s work the political is closed down, and in the place of the Marxist vision “of political actors, struggling collectively against the system of which they are a product, Agamben’s work is populated by figures whose lives border on death and whose extreme manifestations are the Muselmann of the Nazi camps, and the neomort who survives merely by virtue of artificial respiratory technologies” (Whyte, 2009, p. 159).

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3 situations in which those rights are denied” and “construct the world in which those rights are  
4 valid” (Rancière, 2010, p. 69).

5 We will argue that processes of accountability for human rights, if appropriately  
6 performed, can carry the inscriptions of dissensus and provide a space within which the  
7 political can be staged; spaces in which “wrongs” can be disputed (Rancière, 1999, p. 21). In  
8 our view, the negative moment of dissensus, radical challenge to the established order, needs  
9 to build into the positive. We find both moments in Rancière’s thought, were there is clear  
10 recognition that there can be better and worse social orders: “the better one, incidentally, not  
11 being the one that adheres to the supposedly natural order of society or the science of  
12 legislators, but the one that all the breaking and entering perpetrated by egalitarian logic has  
13 most often jolted out of its ‘natural’ logic” (Rancière 1999, p. 31). We need to strike a  
14 balance in the design and performance of accounting arrangements that can carry forward this  
15 positive project without entirely undermining dissensus and the means for the disclosure of  
16 arbitrariness, injustice, in existing arrangement. This latter aspect is increasingly important in  
17 the circumstances of late modernity where the spontaneous eruption of dissensus, the political,  
18 is by Rancière’s own admission “rare”. We turn now to a broader consideration of Rancière  
19 thought and in particular his conception of the political and the emancipatory potential of  
20 human rights.  
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#### 24 **Rancière and the dialectic of equality**

25 Rancière conceives of the social and the political as governed by essentially opposing logics  
26 of hierarchy and equality respectively. His “fundamental political concern is the denial of  
27 recognition experienced by the dominated” (Deranty, 2003, p.137). He brings a new radical  
28 perspective to this central political issue, of recognition, which we argue can help us in  
29 rethinking critical accounting with political significance. Rancière borrows from Foucault the  
30 term “police” to refer to the social order; “the set of procedures whereby the aggregation and  
31 consent of collectivities is achieved, the organization of powers, the distribution of places and  
32 roles, and the systems for legitimizing this distribution” (1999, p. 28). Political activity, for  
33 Rancière, is always essentially “antagonistic to policing” (1999, p. 29); it breaks with and  
34 reconfigures the established order in terms of the excluded and in the name of a radical  
35 equality.  
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37 Rancière’s conception of the police refers essentially to the “symbolic constitution of the  
38 social” (2010, p. 36). Various goods arise from the established social order, and Rancière  
39 recognizes that “one kind of police may be infinitely preferable to another” (1999, p. 31),  
40 nevertheless fundamentally it stands in opposition to politics. Its essence lies not in repression  
41 but in a certain way of dividing up and making up the social world, which Rancière refers to  
42 as the distribution of the sensible, *la partage du sensible*; a partitioning of “functions, places  
43 and ways of being” (2010, p.36). Nevertheless, in the same moment that this partitioning  
44 makes a place for participation, it separates and excludes: The police partitioning of the  
45 sensible “is characterized by the absence of void and of supplement” (2010, p.36). It is this  
46 exclusion of any void, “this exclusion of what 'is not' that constitutes the police-principle”  
47 (Rancière, 2010, p.36). The police then, whilst constitutive of the social order, always also  
48 institutes arbitrary exclusions and domination. Politics is not a matter of conflict between  
49 parts of the social order: Politics happens when the order “is interrupted by the institution of a  
50 part of those who have no part” (Rancière, 1999, p. 11).  
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52 The essential “equality of any speaking being” (1999, p. 29) is, for Rancière, the  
53 repressed presumption underpinning every inegalitarian social order: “In the final analysis,  
54 inequality is only possible through equality” (1999, p. 17). In every hierarchy, every social  
55 order, some command and others obey, and to be obedient you must both understand the  
56 command and that it ought to be complied with: “to do that, you must already be the equal of  
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3 the person who is ordering you” (Rancière, 1999, p. 16). This is an “equality that gnaws away  
4 at any natural order” (1999, p. 16); it is the secret other and essential basis of hierarchy and  
5 social order, which if acknowledged, brought to light, will reveal the arbitrariness of  
6 hierarchy and threaten to undermine it from within. Politics for Rancière is not the various  
7 efforts made and mechanisms used to preserve the social order or to negotiate interests within  
8 it: “Politics only occurs when these mechanisms are stopped in their tracks by the effect of a  
9 presupposition that is totally foreign to them yet without which none of them could ultimately  
10 function: the presupposition of the equality of anyone and everyone” (1999, p. 17). It is not in  
11 the strike that advances the workers interest in more pay, unless that event mobilizes the  
12 assumption of a radical equality; unless it really stages a confrontation of hierarchy and  
13 equality which puts the legitimacy of the established order in question; stops it in its tracks.  
14 This means that no activity is innately political, “for the political only happens by means of a  
15 principle that does not belong to it: equality” (1999, p. 33), and that any activity can become  
16 political if it engenders a confrontation of the logics of hierarchy and of equality; if it “give(s)  
17 rise to a meeting of police logic and egalitarian logic” (1999, p. 32).

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20 The political expresses a principle of radical equality that is essentially antagonistic to  
21 the hierarchical logic of the social. It is the radical universalizing assumption of the “equality  
22 of anyone and everyone” that raises certain struggles to status of the political and gives them  
23 the a power to challenge and subvert the social order, a power that is lacking, for Rancière, in  
24 those struggles for social justice which, whilst worthy, operate within the order – such as  
25 campaigns for fairer wages or better conditions for worker which don’t express a deeper  
26 assumption of equality, and which therefore remain the expression of the claims of particular  
27 parts of the social order. The political for Rancière is essentially the moment of disagreement;  
28 The moment when the logic of hierarchy, the police order of society, is confronted by the  
29 logic of equality; the fleeting moment of disruption, the irruption of the part with no part, the  
30 dominated, that causes a reconfiguration of the social order by questioning its legitimacy,  
31 challenging the processes of exclusion at its core, and giving visibility and voice to the  
32 excluded: “Political activity is whatever shifts a body from the place assigned to it or changes  
33 a place's destination. It makes visible what had no business being seen, and makes heard a  
34 discourse where once there was only place for noise; it makes understood as discourse what  
35 was once only heard as noise” (Rancière, 1999, p. 30).

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37 This politics is expressed in “nature of political subjects, which are not social groups but  
38 rather forms of inscription that (ac)count for the unaccounted” (Rancière, 2010, p. 35).  
39 Politics and political subjects emerge as supplementary to the struggles of various parts of  
40 society to win advancement and perhaps justice for themselves. It is when the claims of, for  
41 example, workers, people of particular racial groups, gender or sexuality, or a disadvantaged  
42 sector, express the premise of universal equality that real politics, as Rancière conceives it,  
43 happens. True politics exists when such groups and their claims “are identified with subjects  
44 that inscribe, in the form of a supplement to every count of the parts of society, a specific  
45 figure of the count of the uncounted or of the part of those without part” (2010, p. 35).  
46 Politics essentially aims at a reconfiguration of the social, through the production of new  
47 (ac)counts of the world, its parts, their functions: “Ways of being, ways of doing, and ways of  
48 saying- or not saying” (Rancière, 1999, p. 27). It entails the institution of a new (ac)counting  
49 of parts: “new categories that inscribe another (ac)count of the community” (2010, p. 35), one  
50 that (ac)counts for the part with no part in the established order. The work of (ac)counting,  
51 inscription and reinscription; the making of thing visible that were invisible, of giving voice  
52 where there was previously just noise, is at the core of the political: “Politics, before all else,  
53 is an intervention in the visible and the sayable” (Rancière, 2010, p.36). The political, which  
54 emerges as a confrontation of “what is” and “what is not”, a challenge of the established  
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3 order of parts, with the claim of the part without a part: “That this part exists is the very stake  
4 of politics itself” (Rancière, 2010, p. 35).

5 Rancière insists that emancipation can come about only through the agency of dominated  
6 ordinary subjects, who take seriously democracy, that is the idea of radical equality, and  
7 through identification with the entire community imagine a new order of emancipation. The  
8 proper role for the political intellectual, as he sees it, is not to think and speak for the  
9 oppressed and thus “lead them out of their subjection” (2014, p.11). The intellectual, and for  
10 that matter the critical accountant, can help ensure the oppressed are heard and that their story  
11 is told and retold and their agency and equality affirmed. The role of the intellectual “is not to  
12 give his/her voice to the silent aspirations of the dominated, but to add his/her voice to theirs,  
13 therefore, to hear their voices, rather than interpret them, and to help them resound” (Deranty,  
14 2003, p.137): A critical accounting must hear and make heard the voices of the dominated.

15  
16 There is nothing inevitable or predictable about the political, the confrontation of  
17 hierarchy and equality: it is “by no means necessary ... it occurs as an always provisional  
18 accident within the history of forms of domination” (Rancière, 2010, p. 35). Rancière  
19 recognizes that tacit acceptance of the social order is the norm, and no less obviously so when  
20 groups struggle for advantage within the boundaries of that order. Politics “actually happens  
21 very little or rarely” (1999, p. 17), and then as an “anomaly”, a break with the “normal order  
22 of things” (Rancière, 2010, p. 35). It has an essentially transitory, unsustainable, quality,  
23 becoming its other in the moment it is realized in the social, when new counts of the  
24 community become institutionalized: It “works on the verge of its radical demise, which is  
25 embodiment as the police, the realization of the political subject as social body” (Rancière,  
26 1999, p. 91).

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28 The radical potential of the political relies on its absolute discontinuity with the social  
29 order and with an associated emptiness: it must “necessarily be socially weightless, as  
30 unencumbered as possible by any social content in order to have its ruptural, radically  
31 egalitarian impact” (McNay, 2014, p. 138). Politics is always a response to a wrong in the  
32 form of a miscounting of the community “a false count, a double count, or a miscount”  
33 (Rancière, 1999, p. 6). It exists as conflict over the (mis)counting of the community through  
34 which those who have no part, who are excluded, claim a part and identifying, in the name of  
35 the wrong they have suffered, with the whole community in a universal egalitarianism, “make  
36 themselves of some account” (1999, p. 9 and pp. 26-27). It is a moment of negativity  
37 momentarily inscribed and given form in the (ac)counts of the unaccounted, the claims of the  
38 dominated, the excluded, the poor. This political and the social order are completely  
39 heterogeneous; the one being entirely discontinuous with and disruptive of the other. The  
40 extreme “negativity” (McNay, 2014, p. 133) of Rancière conception of the political, should  
41 not be seen as a weakness: “Indeed his main contribution is to isolate and emphasize the  
42 democratic moment in politics and to denounce all reductions to the social” (Deranty, 2003,  
43 p.137). It helps free our conceptions of politics and rights from any “reductive ontological  
44 baggage” (McNay, 2014, p.133), and it reminds us of the dangers associated with the  
45 normalizing potential of more positive models of politics.

46  
47 Notwithstanding the emphasis given to the negative moment, for good reasons, in  
48 Rancière’s politics there is recognition of the need for enduring positive commitment to  
49 political events and their legacies: Each political challenge to the arbitrariness, the injustice,  
50 of the social order lays down inscriptions of equality which provide purchase for future  
51 claims, future political action, and the development of a progressive, positive, dialectic  
52 whereby, through successive clashes of the logics of hierarchy and equality, the social order  
53 can become “better”, more open to new ways of being, and doing (Rancière, 1999, p. 41).  
54 Rancière finds in the very form of human rights, in the inscriptions, the capacity to “set in  
55 motion the rearticulation of actual socio-economic relations by way of their progressive  
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3 ‘politicization’” (Žižek, 2004). Rancière’s political philosophy is one of practical materialism,  
4 one of commitment to the material nature and effects of language, discourse, and inscription  
5 (Deranty, 2003, p.139). The concept, now enshrined in bourgeois law, “of universal equality  
6 had to be argued, and fought for, by working and rebelling subjects” (p. 139), and it  
7 represents a substantial advance. There is a place in Rancière analysis for the development of  
8 a progressive dialectic of rights claims and law: He recognizes that moral and historical  
9 progress can be won through the use of inscriptions of rights, and he stresses the importance  
10 of the law in securing advances and “in anchoring the recognition of superior levels of  
11 universality and equality within a community” (Deranty, 2003, p. 148).

12  
13 The notion of the Rights of Man, for Rancière, has two facets: on the one side there are  
14 “written rights” as inscription of equality and freedom, and on the other the “rights of those  
15 who make something of that inscription, deciding not only to ‘use’ their rights but also to  
16 build cases to verify the power of the inscription” (Rancière, 2010, p. 68). There is a  
17 “superficial similarity” (Ingram, 2008, p. 412) here with the dialect of *de jure* and *de facto*  
18 equality that Habermas’ identifies in those situations where the state in fact denies rights that  
19 it grants in law, and where citizens respond by acting on the rights concerned. Rancière goes  
20 further, however, and shows that the *de facto* claiming of rights can escape the *de jure*  
21 content of the inscription. Human rights inscriptions are then a resource available to all those  
22 who can make use of them to mount a claim. Most significantly, perhaps, they are a resource  
23 for those who do not have the right, or do not seem to have it, or have it yet, if they can  
24 plausibly claim it. As Rancière sees it, this dynamic extension of rights claims proceeds “not  
25 on the basis of a consensus about rights but precisely through the opposite — through  
26 dissensus about their meaning, application, and extension” (Ingram, 2008, p.412).

27  
28 Rancière wants to give due acknowledgement to the real advances won through political  
29 struggle, that is to the rights “forced” from bourgeois law (2011, p. 87). Yet he has a far from  
30 optimistic view of the state of law and politics in modern consensus democracy. He  
31 associates consensus with de-politicization; with “closing spaces of dissensus by plugging  
32 intervals and patching up any possible gaps between appearance and reality, law and fact”  
33 (2010, pp. 71-72); with processes in which contestable, litigious, human rights, with all of  
34 their political potential, are neutralized: “turned into real rights - those of real groups with a  
35 solid identity and a recognized place in the society” (2010, p. 72). For Rancière politics  
36 disappears in any “regime in which the parties are presupposed as already given, their  
37 community established and the count of their speech identical to their linguistic performance”  
38 (1999, p. 102). Rancière’s notion of inscription is central to the articulation of his position.  
39 The advance of democracy is not linear. Rights secured and institutionalized constitute  
40 progress, but the moment of institutionalization is also the moment of integration into the  
41 police order as the other of the political. The political progress of rights might then be best  
42 conceived of, not as a steady accumulation of progress towards an ideal of say  
43 communicative reason, but as “a history of singular solutions to the dialectic of equality and  
44 inequality, a series of locally situated inscriptions of equality into the realm of inequality”  
45 (Deranty, 2003, p.153). Such inscriptions become institutionalized, “ossified” and lose their  
46 emancipatory value, but on the other hand, they can be revived in new struggles: “reinscribed  
47 in new contexts, reinterpreted, rewritten, and so on” (2003, p. 153).

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49 Democracy as an idea of universal equality is central to Rancière’s conception of politics.  
50 For him, “(e)very politics is democratic ... not in the sense of a set of institutions, but in the  
51 sense of forms of expression that confront the logic of equality with the logic of the police  
52 order” (1999, p. 101). Politics for Rancière then always “essentially an eruption of  
53 democracy” (Bowman, p. 540), the disturbance arising from the claiming of a universal  
54 equality: There is a clear equation, or line, running between, politics, democracy and equality.  
55 In the final part of this paper we look more closely at the implications of Rancière thought for  
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3 social accounting and for accounting for human rights in context of the Ruggie initiative.  
4 Rancière is very much a radical democrat (see Little & Lloyd, 2009), and we find it useful to  
5 elucidate the implications of our position through a critical analysis of some features of the  
6 work of critical accounting scholars who have drawn inspiration from the work of other  
7 theorists of radical democracy including Laclau and Mouffe.  
8

### 9 **Accounting for human rights and the spirit of democracy**

10 Critical accountants concerned to explore and extend the part that accounting might play in  
11 supporting political challenge to the dominant order; have increasingly turned to the theorists  
12 of radical democracy and the frameworks they offer. In the first part of this paper we  
13 considered the influence Ernesto Laclau on social accounting thought and we hope made our  
14 essential criticism clear. Whilst there is considerable complementarity in the work of Laclau  
15 and Rancière, both having clearly “antagonistic” conceptions of politics, we will, in what  
16 follows, briefly return to that criticism and link it to a key point of difference in their thinking.  
17 Much of the influence of radical democratic thinking on accounting has come through  
18 Chantal Mouffe’s work on agonistic democracy. Here the distance from Rancière is greater.  
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20 Agonistic conceptions of democracy have, in recent decades, come to dominate  
21 “discussions amongst political theorists” (McNay, 2000, p. 67) and have exerted a growing  
22 influence on the work of thinkers interested in the relation between politics, democracy, and  
23 accounting; including accounting for human rights. In some cases, such as that of Mouck  
24 (1995) and Brown and Dillard (2013a & b) the influence on critical accounting thought is  
25 explicit; in other cases it is implicit. Critical accounting theorists seem especially drawn to  
26 the agonistic pluralism of Chantal Mouffe (1993, 2000 & 2005). Mouffe’s model of radical  
27 democracy is built on the framework set out initially in *Hegemony and Socialist Strategy*  
28 (Laclau & Mouffe, 1985), where two concepts in particular are identified as necessary for the  
29 understanding of the nature of the political: “antagonism” and “hegemony” (Mouffe, 2014, p.  
30 181). From the perspective of agonistic democracy, antagonism is an ineradicable, and in fact  
31 constitutive, feature of any society and we should appreciate and come to terms with the fact  
32 that the socio-political order is always a “temporary and precarious” effect of the articulation  
33 of certain hegemonic practices; always “predicated on the exclusion of other possibilities”.  
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35 We should appreciate that, on this view of things, antagonism is not only an ineliminable  
36 but a positively desirable feature of society: It opens up the possibility of radical change  
37 through counter-hegemonic action, through the articulation and re-articulation of practices  
38 and discourses: It makes every order “susceptible of being challenged by counter-hegemonic  
39 practices” (p.181). In the final instance Mouffe’s radical democracy “is intended to promote  
40 the inclusion of oppressed groups and expand an understanding of the possibilities for  
41 emancipatory transformation” (McNay, 2014, p. 68). Whilst Mouffe would insist that the  
42 human rights concepts and policies have hitherto been made to serve the “economic and  
43 geopolitical interests of the hegemonic capitalist states”, she recognizes “that the discourse of  
44 human rights can be articulated also in the defence of the oppressed” (2005, p. 125): Like  
45 Rancière she sees a radical potential even in bourgeois inscriptions of human rights arising  
46 “out of the fact that the *meaning* of liberal discourse on individual rights is not definitively  
47 fixed; and just as this unfixity permits their articulation with elements of conservative  
48 discourse, it also permits different forms of articulation and redefinition which accentuate the  
49 democratic moment” (Laclau & Mouffe, 1985, p.176).  
50

51 Critical accounting scholars seem increasingly to draw on the radical democratic  
52 tradition in their work. Whilst allegiances to particular theorists, such as Mouffe or Laclau,  
53 are not always explicitly acknowledged, the spirit of radical democracy is clearly implicit in  
54 much of the work of scholars such as Gallhofer et al., (2006) who seek to advance the  
55 possibility of “counter-accounts” as “practices intended to challenge and de-legitimate power  
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3 relations in order to mobilise change agendas in social movements” (Thomson et al., 2015, in  
4 press). Sikka (2011) takes the call for counter-accounts directly to the accounting and human-  
5 rights sphere. He calls for “the production of counter accounts to challenge the hegemony of  
6 corporations and create spaces for the enjoyment of human rights” (p. 811). As with so much  
7 of the work in this area considerable emphasis is put on the role that accounting and  
8 accounting researchers can play “in advancing novel discourses, giving visibility to the plight  
9 of the marginalised people” (p. 824). By doing so, Sikka argues accounting can “ferment  
10 possibilities of emancipatory change” (p. 825). Lauwo and Otusanya (2014) argue that in  
11 order to “address the challenges of corporate accountability and responsibility to human  
12 rights issues”, there is a need to reform the neo-liberal governance mechanisms and  
13 institutions that have for so long produced and “reproduced social and environmental  
14 injustices and human rights abuses” (p.104). Their recommendation is reform of governance  
15 mechanisms to give more voice to the marginalized, to create a space in which a “wide array  
16 of stakeholders’ concerns and needs” can be expressed; and through which the dominant  
17 capitalist hegemony and its goals of “short-term profits and shareholder wealth maximisation”  
18 can be challenged (p. 104).  
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21 Cooper et al., (2011) focusing on the health and safety dimension of human rights and on  
22 the circumstances of a particular industrial accident, make a case for the production of  
23 alternative, counter-hegemonic, forms of accounts: “re-presenting internally derived  
24 information on which companies are ‘silent’ and external ‘shadow’ accounts reflecting on the  
25 performance of the company” (p. 741). In the particular case this is expressed as a need for a  
26 re-articulation of corporate health and safety accounting, responding to the interests of, and  
27 giving voice to, civil society and workers and their representatives: the “Scottish Hazards  
28 Advice Centre, workers and trade unions” (p. 756).  
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30  
31 Gallhofer et al., (2011) locate the emergence and appeal of human rights in a post war  
32 concern to protect the “marginalized against the power of majorities” (p. 766). They identify  
33 indigenous peoples as marginalised, and in common with a number of other accounting  
34 theorists, including Gallhofer et al. (2000) argue for an accounting that better protects and  
35 advances the rights of such groups by giving them voice. They argue, in particular, for more  
36 holistic accounts consistent with “indigenous principles” (p. 774). Gallhofer et al. (2011) take  
37 some direct inspiration from Laclau and Mouffe’s work in their recommendation of the  
38 “challenging of official/hegemonic accounts by unofficial/counter hegemonic accounts”  
39 (p.770). They go on to make the interesting suggestion that the language of accountability  
40 could play a role in the forging of “equivalential links between or hegemonic articulations of  
41 various particular emancipatory interests and demands” (p. 770).  
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44 Just as Srnicek & Williams (2015, p. 5) argue that many of the folk political “tactics on  
45 the contemporary left have taken on a ritualistic nature, laden with a heavy dose of fatalism”,  
46 we find more symbolism than substance in some of these somewhat forlorn, invocations of  
47 the counter-hegemonic potential of new articulations of accountability; counter accounts,  
48 shadow accounts, silent accounts, and so on, even when connection is made to human rights.  
49 Furthermore, the prevailing order seems quite untouched by them. Spence (2007) finds a  
50 tenacious dominance of “the business case” for social and environmental reporting (SER) in  
51 the discourse of practitioners; suggesting the limited development of any counter-hegemonic  
52 movement around the practice of social and environmental reporting. It is vital, from the  
53 “agonistic” perspective, of course, that the political scene be vigorous and that there be a real  
54 possibility of social change through political struggle counter hegemonic action. Spence et al.,  
55 (2010) suggest that the relative ineffectiveness of SER in making any significant challenge to  
56 the established order, can in part be traced to the fact that the theoretical discourse of SER  
57 lacks real political content, and has been unable to effectively articulate itself with other  
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counter-hegemonic interests. It is isolated and politically empty: stripped of political import and reduced to a “merely technical, administrative project” (Spence et al., 2010, p. 77).

We suggest that the lack of political direction can be traced to the essential contingency of the conception of hegemony. We previously noted the equation in Rancière’s thinking between, politics, democracy and equality. Analogously in Laclau we have politics as hegemony. We lack then the firm grounding in universal equality that Rancière insists on and which entirely guides his conception of politics. With Laclau, for that matter Mouffe, we lack the grounding and politics is entirely a matter of the contingent play of power,<sup>5</sup> politics is hegemony and hegemony “utterly contingent, hence irreducibly populist” (Bowman, 2007, p. 543).<sup>6</sup> We can then put the lack of political direction which, we discussed in the first part of this paper and alluded to above, into a theoretical perspective and see that, despite the hopes of theorists such as Spence (2009), Laclauian politics fundamentally lacks the necessary resources.

Turning from Laclau antagonistic politics to Mouffe’s agonistic pluralism our reservations only increase. For Mouffe politics, as she conceives of it, “aims at the creation of unity in a context of conflict and diversity; it is always concerned with the creation of an “us” by the determination of a “them” (2000, p. 15).<sup>7</sup> Mouffe puts emphasis on the need to manage the antagonism that is the constitutive ground of politics, and in so doing achieve a degree of democratic institutional stability within which politics can go on. As she sees it, “the aim of democratic politics is to construct the “them” in such a way that it is no longer perceived as an enemy to be destroyed, but an “adversary”, i.e. somebody whose ideas we combat but whose right to defend those ideas we do not put into question” (Mouffe, 2000, p. 15). The aim of democratic politics, as she sees it “is to transform *antagonism* into *agonism*” (Mouffe, 2000, p. 16), the expression of which will be compatible with the practice of liberal democracy.

A crucial difference, for us, between the positions taken by Mouffe and Rancière, is in their designation of the domain of the politics. For Mouffe there is politics to be done within the social order. In order to get the work done she thinks it is important that some degree of stability is achieved; a hegemonically constituted stability, of course: Mouffe then we might say, is “more on the side of those who see democratic politics as ‘archic’ rather than ‘anarchic.’ (Biesta, 2011, p. 144). Her agonistic pluralism involves the construction of an at least provisionally stable political scene, within “shared adhesion to the ethico-political principles of liberal democracy” (Mouffe 2000, p. 15): The establishment and maintenance of appropriate fora within which values, passions and competing interests can be expressed, debated and negotiated; Arenas in which in which marginalized groups given are given entry and voice.

This archic tendency can be found in the work of accounting theorists such as Judy Brown who have adopted the perspective of agonistic pluralism and explored how “new accountings” can “foster” such democracy (2009, p. 313). That is, “a reconstituted accounting capable of incorporating democratic norms” (p. 315). Brown builds a “framework

<sup>5</sup> Equality as a concept is of course is not lacking in Laclau and Mouffe understanding of democracy. From the outset (1985), they associate the emergence of modern politics with the democratic revolutions and the growing recognition that power is something that no one has a privileged claim on: we are all *equally* entitled to struggle (see Bowman, 2007, p. 543).

<sup>6</sup> Laclau’s “perfect” theorisation of politics “conceived as hegemony” (2004, p. 326), yields “a contingent description of a contingent state of affairs, rather than an analytical theory of the political as the occasional eruption of democratic disorder in always oligarchical social arrangements” (Bowman, 2007, p. 543).

<sup>7</sup> Mouffe (2005) suggests that a distinction can usefully be drawn between ‘politics’ and ‘the political’: “If we wanted to express such a distinction in a philosophical way, we could, borrowing the vocabulary of Heidegger, say that politics refers to the “ontic” level while “the political” has to do with the “ontological” one. This means that the ontic has to do with the manifold practices of conventional politics, while the ontological concerns the very way in which society is instituted” (pp. 8-9). Rancière has no use for this distinction (see Bowman, 2007, p. 541).

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3 for a critical dialogic approach to accounting” (p. 324), the architecture of which she  
4 elaborates around eight principles. In the model which Brown offers, the accountant as expert  
5 has a key part to play in facilitating “wide-ranging dialogue among stakeholders” (p. 329).  
6 Stakeholders need to be helped to become fit for democracy, to be fit political subjects, able  
7 to engage effectively in an agonistic democracy; a stable democracy that does not collapse  
8 into antagonism. Brown (p. 321) follows Mouffe in imagining a particular kind of democratic  
9 subject; one socialized in “identification with democratic values” (Mouffe, 2000, p. 11), and  
10 both are clear that “(u)nderstandings that reject liberal democratic values” are to be “excluded”  
11 (Mouffe, p. 9; Brown, p. 323). The political subject, for Mouffe and Brown, must learn to  
12 play by the rules or face exclusion. Marginalized groups, of perhaps indigenous people, will  
13 require expert help to become the effective political subjects, of agonistic democracy, that  
14 Brown’s dialogistic accounting is to be part of: “Stakeholders require assistance to help them  
15 develop the skills to debate with experts” (p. 326).

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18 There is considerable sophistication in the vision advanced by Brown. Nevertheless it  
19 seems to us that its archic features, the concentration on ordering of the political sphere and  
20 accounting’s role within it, along with its emphasis on the identification and socialization of  
21 political subjects, stakeholders, those with a place in the social/political order, and interests at  
22 stake which give them “dialogic entitlements” (Brown, p. 326), all tends towards an eclipse  
23 of real politics. When turned to a topic such as corporate accountability for human rights, it  
24 would seem that it must take shape as a new humanitarian approach; A humanitarianism with  
25 a poststructuralist twist, filled with experts who know, and marginalised groups in need of  
26 expert help to achieve political agency.

27  
28 For Rancière there is no political work, as such, to be done within the police order of  
29 society. He is careful to maintain the negativity of his position, clearly fearing that a more  
30 positive position will lead to the contamination of the political with social substance that  
31 ultimately privileges particular parts, and perspectives, and institutes new exclusions and  
32 dominations under the guise of neutral socio-political process. This is exactly where we fear  
33 Mouffe’s liberal democratic agonism leads. For Rancière politics is not a particular kind of  
34 social order “regime or a social way of life” (Rancière, 1999, p. 101). His politics is  
35 essentially anarchic, an interruption of the social order arising from the confrontation of the  
36 logics of hierarchy and equality. It is always firmly grounded in the claiming of equality, it is  
37 dissensus, understood not in terms of “a conflict of interests, opinions or values” (2010, p. 69)  
38 but, as “a division inserted in 'common sense'” (2010, p. 69); “the production, within a  
39 determined, sensible world, of a given that is heterogeneous to it” (2003, p. 226). The  
40 primary focus of political work, and of political struggle generally as Rancière conceives of it,  
41 then, cannot be on the struggles between those with a stake or part in society, but will always  
42 be on issues of recognition, and how subjects come to be present and have a part on the  
43 political stage; on “the existence of a common stage and over the existence and status of  
44 those present on it” (Rancière, 1999, pp. 26-27).

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46 Political dissensus is outside the police/social order in the sense that it is the production  
47 of “a way of acting and being that cannot be conceived within the particular police order”  
48 (Biesta, 2011, p. 149). The police order has a kind of completeness: it is “the division of the  
49 sensible that claims to recognize only real parties to the exclusion of all empty spaces and  
50 supplements” (Rancière, 2003, p. 226). Political work must overcome the police-principle:  
51 “this exclusion of what 'is not'” (Rancière, 2010, p.36). It entails the production of new  
52 political subjectivities, and for that reason Rancière talks of politics as a process of  
53 subjectification. Politics as subjectification is the means “through which any order of  
54 distribution of bodies into functions corresponding to their "nature" and places corresponding  
55 to their functions is undermined, thrown back on its contingency” (Rancière, 1999, p. 101). It  
56 does not rely on the pre-existing subject, coming forward to assert themselves and their  
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3 interests: “A political subject is not a group that “becomes aware” of itself, finds its voice,  
4 imposes its weight on society” (Rancière, 1999, p. 40). On the contrary the political subject  
5 emerges in the political confrontation of the logics of hierarchy and equality: “It is an  
6 operator that connects and disconnects different areas, regions, identities, functions, and  
7 capacities existing in the configuration of a given experience – that is, in the nexus of  
8 distributions of the police order and whatever equality is already inscribed there” (1999, p.  
9 40). Rancière gives as an example of political subjectification, the strike where the  
10 particular issues at stake, such as working hours or work-place health and safety, become  
11 connected to claims to equality in terms of human rights in such a way that the strike  
12 becomes a political act: an act in which a police logic and a logic of equality are brought into  
13 confrontation; an act through which new divisions of the sensible and new political  
14 subjectivities are established. Such political action can reconfigure the order defining “the  
15 place and part of work”, so that the private relationship between employer and employee, as  
16 individuals, can come to “be posited as a collective relationship” and “the private place of  
17 work be posited as belonging to the domain of public visibility” (Rancière, 1999, p. 40).

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20 Accounting for human rights, in its various forms, including corporate annual reports  
21 (see GRI, 2013) and human rights impact assessments (see UN, 2007), can provide context  
22 for the staging of the political acts, dissensus, and subjectification. The UN Guiding  
23 Principles bring the inscription of human rights clearly into the business arena. Those  
24 inscriptions can serve as a basis for political action, and processes of subjectification.  
25 Accounting for human rights can be a focus for action which challenges the gap between the  
26 inscription of rights and their realization in the social order, and more importantly, for action  
27 through which the meaning of rights is progressively extended.<sup>8</sup> The human rights  
28 inscriptions carried by accounts can have a special part to play in the staging of dissensus,  
29 and particularly in facilitating the articulation of claims to equality, and in the making of  
30 connections between parts and interests within the social order and fragile traces of equality  
31 in the social order which “however fragile and fleeting such inscriptions may be” (Rancière,  
32 1999, p. 40).

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34 Ruggie’s initiative for us represents progress as it constitutes an advance of the  
35 inscription of equality in the police order. These are inscriptions that can be progressively  
36 used and developed in future political action; democratic action and political subjectification,  
37 enabling the emergence of new ways of being and acting. In developing the Guiding  
38 Principles Ruggie and his colleagues have imaginatively extended the space for the staging of  
39 egalitarian claims. They have boldly broken with dogma of *statism*, the idea that “that human  
40 rights impose obligations exclusively or principally on states”, and with the dogma of  
41 *legalism*, the notion “that human rights, even if they are not themselves fundamentally legal  
42 standards, are to be implemented exclusively or principally through the medium of  
43 (enforceable) law” (Tasioulas, 2015). At the heart of the Guiding Principles is an emphasis  
44 on the embedding of a consciousness of human rights through due diligence and a clear  
45 appreciation of the need for interpretation and dialogue concerning what corporate respect for  
46 human rights requires. The Guiding Principles make it clear that respect for human rights  
47 should not be limited by law. Ruggie indicates the influence of Amartya Sen and insists that  
48 we should not allow law to “incarcerate” human rights (2013, p.xxxv). In the Guiding  
49 Principles there is a spirit of resistance to closure of the meaning of human rights and the  
50 associated responsibilities of corporations, and some acknowledgment that their meaning will  
51 need to be negotiated in particular contexts. The Guiding Principles, provide a stage for the  
52 progressive extension of the equality in the corporate sphere.  
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<sup>8</sup> The Scottish Human Rights Commission calls for a “progressive interpretation” of the Guiding Principles (SHRC, 2011), pushing forward what we take to be the common sense meaning of the principles through their application.

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3 We are emphasizing in this paper the political, and therefore necessarily anarchic,  
4 dissensual, potential of accounting for human rights. We recognize, of course, that accounting  
5 has many parts to play within the social order including its, essentially non-political,<sup>9</sup>  
6 function in relation to the negotiation and management of interests. Such functions require an  
7 accounting architecture of course, but we need to be careful that it lets the political happen.  
8 Politics relies on the inscriptions and traces of equality found in the social order. It is vital  
9 that those traces be preserved and that our accountings allow those inscriptions to be used to  
10 support the claims that make new divisions of the order and new ways of being and doing.  
11 Experts should not be allowed to close the space of accounting for human rights with their  
12 interpretations of their meaning and significance, and their understanding of which voices  
13 and which groups have a stake and should be listened to. We should trust in the equality and  
14 agency of those without a part and listen to and possibly amplify their claims to equality,  
15 their disputing of wrongs when they arise.

16  
17 The architecture of “due diligence” for human rights process promoted by Ruggie (UN,  
18 2008 and 2011) contains four main steps, each with potential political relevance. The first  
19 step is that a corporation should adopt a human rights policy. Such policies can become local  
20 inscriptions of rights that can be used in the raising claims to equality and the making of  
21 connections in the process of subjectification. A second step is the integration human rights  
22 policies throughout the organisation. This step can push inscriptions of rights with the traces  
23 of equality out to remote corners of the organization. Once disseminated and to some degree  
24 embedded in the local social order of the organization the inscriptions of corporate  
25 commitment to human rights, and associated procedures, become a future resource for  
26 political action. A third element of the due diligence framework is the measurement of impact  
27 of existing and proposed activities. Ruggie makes it clear that the assessment of impact will  
28 entail investigation involving engagement with communities: These assessments can become  
29 the occasion for the staging of political action, the staging of confrontations and the  
30 revelation of contradictions. They can be the focus for dispute over wrongs which connects  
31 particular interests and places in the social order with claims of equality. The disputes they  
32 can crystallize and carry can be a powerful medium in which subjectification, new ways of  
33 being and acting can arise. The final element is the tracking and audit of human rights  
34 performance. In the reports generated we have new inscriptions, and new publicity for  
35 commitment to human rights and another locus for political action.

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37 It is tempting to be cynical about corporate “commitments” to human rights, and  
38 suspicious of human rights policy statements, and impact assessments: The gap between the  
39 fine words and the reality can indeed be large. The corporate discourse of human rights can  
40 sometimes seem like mere lip service. However, it is vital to keep in mind that it is exactly in  
41 the form of rights that Rancière locates their power: the “empty formalism of rights  
42 discourse . . . , far from being a central shortcoming, is in fact precisely what gives it a radical,  
43 contestatory force” (McNay 2014, p. 148).

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<sup>9</sup> “The political dispute is distinct from all conflicts of interest between constituted parties of the population” (Rancière, 1999, p. 99).

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