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Speculative Account-ability for Animal Kinship

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Abstract

In this paper we argue that the dominant model of accountability, which binds it to responsibility, is untenable, and propose a conception of speculative accountability as an alternative. We develop and apply that conception in context of the problematic of the animal as explored in Jacques Derrida's posthumanism; in Donna Haraway's critical response to Derrida; in the ethology of Vinciane Despret; and in María Puig de la Bellacasa's studies of speculative ethics and care. The speculative accountability we propose is grounded in a commitment to responsiveness to the other and to the particularity of situation, and in a recognition that accountability is always enacted in contexts of real uncertainty and incomplete and provisional understandings. This accountability does not at all reject measurement, calculation, and standards of comparison, but it does insist that accountability cannot properly be reduced to the (re)enactment of predetermined routines and the values they carry; it should proceed speculatively through creative experiment, in an open-ended quest of better ways of taking the other into account. We support our contentions with illustrations drawn from ethology and animal studies, and in particular studies of animal husbandry for dairy and meat production. We use the example of accountability enacted in the meat industry through, the audit practices developed by Temple Grandin, to illustrate the application of a real speculative accountability in practice.

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Speculative Account-ability for Animal Kinship

1. Introduction

“The relations between humans and animals *must* change. They must, both in the sense of an “ontological” necessity and of an “ethical” duty. I place these words in quotation marks because this change will have to affect the very sense and value of concepts (the ontological and the ethical).” (Derrida, 2004, p. 64)

It is estimated that meat consumption, worldwide, will steadily increase over this decade, by an average of about 1% per annum, and reach 365 million tonnes per annum by 2030 (European Commission, 2019). To satisfy an apparently ever-growing appetite for meat, everyday more than 200 million farm animals are slaughtered for human consumption, including 178 million chickens, 4 million pigs, 1.5 million sheep and 800,000 cows (Zampa, 2018). Ninety percent of animals slaughtered for food are reared in industrial livestock facilities (Zampa, 2019): factory farms where cost, efficiency and economies of scale, and ultimately the profit motive, are the key drivers of production arrangements (Gregory, 2007; Wilkie, 2010); settings where chicks, pigs, and cows tend to be treated as mere commodities, the welfare of which matters only to the extent that it affects the quantity and quality of final products (Gregory, 2007; Wilkie, 2010). Factory farming entails raising animals in environments in which they are routinely subjected to callous practices, such as: early maternal separation; body mutilation; caging and confinement; overcrowded and barren housing; artificially induced growth; constant denial of their singularity (Nordquist et al., 2017). Medications are heavily used to reduce the disease, pain, and stress suffered by animals as a consequence of their factory living conditions: "to compensate for conditions that would otherwise make it impossible to raise animals" (Anomaly, 2015, p. 246). Many of these procedures have been adopted to meet consumer demands, such as the castration of pigs to prevent boar

taint. Others have been introduced to silence animal suffering stemming from the constant frustration of their natural instincts and the exposure to stress-inducing environments; beak trimming as a response to feather pecking in laying hens or tail docking to avoid stress-induced biting amongst fattening pigs are cases in point (Nordquist et al., 2017). Regulation and voluntary standards on animal suffering, dignity and rights certainly exist, yet they are oftentimes found lacking since they set “rather modest” thresholds on animal treatment (Reis and Molento, 2020, p. 15).

Whilst the welfare of farm animals is clearly a much-contested societal terrain (Gallhofer et al., 2006; Laine and Vinnari, 2017; Vinnari and Laine, 2017), it has received only limited attention from accounting scholars (Dillard & Vinnari, 2017). This research has shown that accounting plays a part in subordinating animal welfare concerns to profit imperatives (Chwastiak and Young, 2003; Georgakopoulos and Thomson, 2005, 2008; Reis and Molento, 2020). Chwastiak and Young (2003), for example, show that annual reports can be used to absolve intensive farming by silencing animal suffering: animals bred for food are referred to as ‘raw material’, ‘production volumes’ or ‘tons of meat’. These labels support the commodification of farm animals and an anthropocentrism that can turn a blind eye to animal suffering. One sees no curiosity or interest for animals’ existence and welfare in these labels; they serve to obliterate any reminders of the animals in their sentience and vitality. There is evidence to suggest that benchmarking and reporting systems may be vehicles to diffuse animal welfare standards amongst professionals in intensive animal farming (McLaren and Appleyard, 2019; 2021). However, business priorities appear to drive engagement and compliance with such standards (Reis and Molento, 2020; Christensen and Lamberton, 2021). Georgakopoulos and Thomson (2005, p. 72) question the extent to which the current accountability paradigm can sustain any accounting practice other than one rewarding market rationales over welfare concerns. They point to the possibility that “a different representation” (p. 72) of the relation between human and non-human animals may be required if animal welfare is to be adequately taken into account. To be sure, transparency, reporting and disclosure are necessary for guaranteeing the welfare of farm animals yet, with Dillard and Vinnari (2019, p. 18), we

see that these mechanisms may risk “constraining the domain of possibility” and legitimise the capitalist status quo in the meat industry. Our opening quotation reads: “the relations between humans and animals *must* change...”; that includes our relations of accountability.

In this paper we examine whether and how accountability can sustain kinship between human and non-human animals. We take seriously Donna Haraway’s (2016, p. 2) challenge to “stay with the trouble of living and dying in response-ability on a damaged earth”, hence we search for a conception of accountability that allows us to get on together with, and care for, non-human animals who we see as “kin” that is as “something other/more than entities tied by ancestry or genealogy” (Haraway, 2016, pp. 102-103). To do so, we engage in a discussion of the conceptual apparatus we take to underlie such accountability, and draw on ethology and animal studies, using illustrations from animal husbandry and abattoir practice, to support our contentions. Our aim is to make a conceptual contribution to understandings of accountability in general, and to the work of making accountability responsive to the other, and not just the animal other.

The conception we propose, of what accountability can and should be, *speculative account-ability*, gives emphasis to accountability’s future orientated role in helping shape the one world we all inhabit. We hyphenate the term account-ability to distance it from the dominant model that binds accountability to responsibility (e.g. Power, 1991). Account-ability is linked, rather, with the notion of respons-ability, and points to a realized capacity to take account of the other; it is an accountability grounded in responsiveness. This account-ability needs to be speculative if it is to begin to meet the challenge of responding to the other, in a context of uncertainty where we face futures and others about which our understandings are always incomplete and provisional. A speculative practice of account-ability aims at contributing to a “hands-on, ongoing process of re-creation of ‘as well as possible’ relations” (Puig de la Bellacasa, 2017, p. 6) with human and non-human others. It proceeds by assembling different sources of knowledge – calculative and otherwise – through continual creative experiment, dialogue and negotiation. It does not at all reject measurement, calculation, and standards of comparison, but it does

insist that accountability cannot properly be reduced to the (re)enactment of predetermined accounting routines and the values they carry, since by doing so it risks foreclosing our chances of knowing, caring for and ultimately co-constructing our future with others. Thus a speculative accountability will be wary of the rigidity that can descend on any regime of accounting, and will keep open the quest for improved ways of taking account of and caring for the other in order that we might together make a better common world.

Our focus in this paper is on a speculative account-ability for non-human animals. While this is in many ways an appropriate place to begin, the conception of speculative account-ability, we explicate and explore here, clearly has very general application. If accounting and accountability is to play its potential part in enabling us, together, to respond effectively to the challenges of this era of uncertainty and unprecedented technological and environmental change, including the challenges of poverty, inequality, and sustainable development (Brown et al., 2015; Brown, 2017; Vollmer, 2020), we need to move beyond the now dominant, but essentially untenable, conception of accountability as coupled with responsibility. We do not see speculative account-ability as a mere supplement to the dominant conception, but rather as the necessary alternative to it. Rethinking accountability as account-ability, from this point on, we will generally dispense with the hyphen when speaking of speculative accountability.

We base our proposal for a speculative accountability for animal kinship on Derrida's post-structuralism and examine the consequences for responsibility and accountability of deconstructing the ethical boundary between human and animal. Derrida sees an essential anthropocentrism in the humanist conceptions of the subject as neighbour advanced in particular by Heidegger and Levinas, which he associates with the acceptance of animal sacrifice: "The subject (in Levinas's sense) and the *Dasein* are "men" in a world where sacrifice is possible and where it is not forbidden to make an attempt on life in general, but only on human life, on the neighbor's life, on the other's life as *Dasein*" (Derrida, 1995, p. 279). On this basis, Derrida calls for the sacrifice of this animal sacrifice; calls on us to "sacrifice

sacrifice” (Derrida, 1995, p. 279). With Derrida, we see the deconstruction of this anthropocentric determination of the subject, and with it the opposition of the great singularities of human and animal, as vital to the reconfiguration of responsibility and thus of accountability. His work demands that we recognize the animal in its very individuality. It calls on us to question the presumption that animals are capable only of passive, machine-like, reaction to stimuli, and to begin to speculate about their responses. Following the trajectory of Derrida’s posthumanist thought, and the reformulation of the human animal relation, through to Haraway’s work provokes us to conceive of an accountability moved by curiosity for the animal’s thought and feelings (see Despret, 2015b), opening up to the possibility that animals “might give an opinion” (Despret, 2014, p. 34).

Drawing on this conceptual apparatus we propose the idea of a speculative accountability for animal kinship, grounded on speculative ethics. The latter takes a non-normative, critical stance to respond to the particularity of cases and situations encountered (Puig de la Bellacasa, 2017). Whilst not disregarding codes and norms of good animal care, the speculative accountability we argue for demands curiosity and imaginative responsiveness to animal particularity and to the specifics of situations encountered. In animal farms, it demands that we be open to listen, to allow responses from, and respond to, non-human kin. As such it requires commitment and openness to speculation: An accountability that can help “turn(s) the order of things around, ... one that promises an *autre-mondialisation*” (Haraway, 2013, p. 22).

An effort to think through an accounting for animal kinship requires the reimagining of the meaning of accountability for and with animals and the relation between accountability and good caring practice. The speculative accountability we call for defies anthropocentrism and invites continual openness and curious, imaginative commitment to the world we construct together with animal-others. It is an accountability open to hesitation, to experimentation, to reflection on its own practices. It calls for a contextually-situated accounting (Gallhofer, et al., 2015), one that refutes foreclosure (Dillard and

Roslender, 2011) when confronted with otherness, one that avoids caging animals in undeniable categories (Gallhofer and Haslam, 1997; Dillard and Vinnari 2019).

The rest of the paper is organized as follows: In section two, we position our call for a speculative accountability in the space of extant literature on accountability. These reflections contextualize our work and provide points of reference, which we return to as we develop our analysis in subsequent parts of the paper. The third section examines the deconstructive challenge to the distinction between the categories of human and animal posed by Derrida and discusses the implications of his work for accountability in context of the problematic of the animal. Our reading of Derrida together with works in philosophy of science, most notably those of Donna Haraway and Vinciane Despret, give us the base to formulate an accountability for animal kinship informed by speculative ethics, which we describe in section four. Drawing on these conceptual underpinnings, in the fifth section we derive insights from research in ethology to explore what a speculative accountability for animal kinship may look like in the context of husbandry for meat and dairy production. Section six concludes.

2. Accountability and responsibility

We aim in this paper to contribute to a reconceptualization of accountability. We call the conception we advocate speculative accountability and go on in later parts of the paper to explore its application to accountability for animals. In this section we aim to explain why and how we think accountability needs to be re-thought. We will suggest that while critical accounting scholars have responded to key developments in the post-Nietzschean understanding of responsibility, they have not fully addressed the essential implications of those developments for the basic concept of accountability. We attempted to engage with those implications in the development of the concept of speculative accountability.

The concept of responsibility has retained a central place in post-Nietzschean thought but has been detached from “its traditional metaphysical interpretation as the accountability of a free autonomous

subject” (Raffoul, 2010, p. 1), and free of the ideology of the subject as a centre of free-will and power, has tended to be radically reconceived in terms of responsiveness. The concept of responsibility has traditionally been tightly associated with accountability understood in terms of agency, free-will, and a subject that can be identified as the cause of its actions. On this view, the subject is accountable for those actions and events that it has caused through its own free will; those actions which it is responsible for. Accountability thus traditionally assumes an agent who can be identified as the subject-cause of its actions and to whom responsibility can be imputed. Calls for responsibility as accountability are typically concerned with the control of this free-agent assumed to be at the centre of the space of responsibility and accountability. This ideology of responsibility as accountability generally goes unquestioned by accountants, even by critical accountants, in terms of its essence.

Accounting theorists have, nevertheless, given much critical consideration to the issue of accountability. We will now briefly consider some of those efforts and use them as a basis to extend our thinking concerning accountability and to introduce the notion of speculative accountability. We begin with Michael Power’s effort to set out the “general model of accountability” (1991, p. 31), as accountants tend to frame it, as a starting point for critical thinking. That model sketched by Power reflects the ideology of responsibility as accountability; it contains essentially two parties, a principal and agent; the “agent is free to act” (p. 31) in ways that will affect his or her own position and that of the principal; the principal has a claim on how the responsible agent ought to act; the agent will account *for itself* to the principal making its actions visible. The agent on this view “provides a focus of sanction and blame ... lines of moral responsibility” (Power, 1991, p. 40). This way of thinking of responsibility clearly conforms to the traditional, “hegemonic conception” (Mills, 2015, p. 56) of responsibility as accountability, that the post-Nietzschean understandings of responsibility seeks to escape.

In many situations the elements of this model will appear to be clear and stable, and the form of the account required of the agent easily deducible from an already existing relationship of responsibility between the principal and agent; in such cases the account can appear to be neutral “simply parasitic

upon the other elements of the model” (Power, 1991, p. 32). Power proceeds to challenge this vision of accounting’s “neutrality by deconstructing the assumptions underlying the general accountability model” (p. 34). He explores the “contestability” of the various elements of the model, using the case of environmental accountability to vividly illustrate the point. He notes that in the case of environmental accounting there is inevitably some uncertainty regarding the identity of the principal: “who it is to whom “agents” are to be accountable” (p. 34). Furthermore, there is indeterminacy concerning the socially constructed relation of responsibility between the principal and agent. Power stresses that in “hermeneutically fluid” situations of accountability, the accounting information provided, especially when backed by power and expertise, can act to socially construct other elements of the model including conceptions of the principle, the agent, and the nature of the relation of accountability, as responsibility, existing between them.

We find Power’s deconstructive analysis helpful and recognise that the indeterminacy of elements of the traditional model of accountability, that he identifies, can have important implications. Our concern is that the hegemonic conception of accountability survives the “deconstruction” intact. Power shows the challenges associated with bringing environmental accounting within the general model of accountability but does not dismantle the dominant model or offer an alternative to it. Raffoul identifies four “motifs” (2010, p. 8) governing the conception of responsibility as accountability: subjectivity, free will, causality, and rationality. While Power’s deconstruction does not challenge these assumptions or the conception of responsibility they sustain, they have been subject to a sustained critique in post-Nietzschean continental thought and that demands some transformation of our understanding of responsibility and accountability.

We will concentrate mainly on the motif of subjectivity, that is the grounding of the model in a view of the human being as agent, the subject-cause of action, and as a ground for the imputation of blame, praise, and responsibility. Levinas, for example, radically reconceptualizes the subject and with the same move revolutionizes ethics. He does so by rethinking subjectivity on the ground of the ontological primacy of the ethical: “I describe subjectivity in ethical terms” (Levinas, 1985, p. 95). On

this view, the subject, as a subject, is, before anything else, a relation to the other; a relation of responsibility *for the other*. Responsibility is primary, it does not rely on the prior existence of a subject: “Ethics, here, does not supplement a preceding existential base; the very node of the subjective is knotted in ethics understood as responsibility” (Levinas, 1985, p. 95). The Levinasian subject is not the ego-logical subject, the self-conscious identity at the centre of traditional conceptions of responsibility that accounts *for itself*: “Far from the traditional wilful agency that owns up to its actions, the subject is here an openness to the other, a “convocation” of the subject by the other” (Raffoul, 2010, p. 178).² For Levinas then, the subject is a responsibility *for the other*, that is the other human being in its singularity.³

The Levinasian approach to ethics has been taken up in critical accounting thought by authors such as John Roberts (see e.g., 2001, 2003), Teri Shearer (2002), and Martin Messner (2009). We suggest that, as appropriated in accounting, the essential import of Levinas’ thought has not always been quite appreciated. We first consider Shearer’s adoption of Levinasian ethics. An absolutely vital aspect of the Levinasian revolution in ethics is a transition from responsibility “for the self” to responsibility “for the other”. The traditional model we have described above, is one of responsibility “for the self” that is responsibility for one’s actions, their consequences, and thus for oneself. Responsibility “for the other”, in contrast, is not focussed on one’s own actions: “I understand responsibility as responsibility for the Other, thus as responsibility for what is not my deed” (Levinas, 1985, p. 95). The focus of responsibility

² In response to the question “Who comes after the subject?” Derrida explains that any suggestion that the subject has somehow been “liquidated” in modern philosophical thought is “confused” (1995, p. 255). The more serious questions begin to emerge when we recognize that “the “subject,” without having been “liquidated,” has been reinterpreted, displaced, decentered, re-inscribed” (1995, p. 258) and that a return to classical conceptions of the subject quite unimaginable, “impossible” (p. 259); we cannot “reconstitute or reconstruct that which has already been deconstructed” (p. 259); we can have no return to the conceptions of the subject as absolute origin, autonomous, self-positing centre of representation and responsibility. This classical subject seemed to be the anchor, the stable substance underlying representation and objectivity; the presence, and continuity of the self, and its capacity for free action, conscience and ethical, legal and political responsibility. He insists that we need to seriously consider the impact of these displacements of the subject on those of our institutions and problematics that “seemed to presuppose a classical determination of the subject” (p. 258). The institutions that need to be rethought in this light include, perhaps above all, accountability itself.

³ Derrida describes this relation of openness to the other as “pre-originary”, it has to do with the expropriation of the subject by the other: “with the pre-originary ex-propriety or ex-appropriation that makes of the subject a guest [*hôte*] and an hostage, someone who is, *before* every invitation, elected, invited, *and* visited in his home as in the home of the other, who is *in his own home in the home of the other*, in a given at home, an *at home* that is given or, rather, loaned, allotted, advanced before every contract...”. (Derrida, 1999, p. 99). The subject is a hospitality to the other, a welcome, before any self-positing identity.

“for the other” is on the other vulnerable human being encountered in its singularity; it is about the other who I encounter, face to face, and towards whom I am called to extend care and concern.

Shearer grapples with Levinas’ reformulation of responsibility and the shift from responsibility “for the self” to responsibility “for the other”. Unfortunately she does not escape the dominant model of responsibility as accountability for the self, that is, as accountability for one’s actions and their consequences. She sees the Levinasian move as founding “an obligation of accountability to the other” (Shearer, 2002, p. 559) founded in the asymmetry of the face-to-face encounter and imposed by the other. Nonetheless, she clearly conceives of it as an obligation to account for oneself, to explain, justify, and answer for the actions for which one is the cause. She understands the Levinasian revolution in ethics as instating a radicalized accountability: a “radical relation of accountability ... *for the self* with respect to the Other” (Shearer, 2002, p. 560, emphasis added). Crucially, she defines accountability very much in the terms of the dominant “for the self” model of responsibility that Levinas turns away from. She identifies “accountability as a relation of answerability, or an intersubjective relationship whereby one is obligated to demonstrate the reasonableness of one’s actions to those to whom one is accountable” (Shearer, 2002, p. 563). Clearly this is a “for the self” definition of accountability, it is about taking responsibility, being accountable, for one’s own actions and their consequences.

Shearer is able to avoid facing up to the fact that that she remains caught in the dominant, *for the self*, model of accountability, by construing *for the self* as if it meant “in one’s self-interest”. From the hard to disagree with claim that “economic accountability cannot be adequately conceived in terms that are exclusively self-interested” (Shearer, 2002, p. 560), she moves to a prescription of more accountability in the shape of an enlarged social and environmental accounting; all on the dominant model of accountability. This it seems, she construes, mistakenly, as reflecting a Levinasian move from a responsibility for the self to a responsibility for the other. Shearer’s is a serious and sustained engagement with Levinas. Her failure to grasp the central import of the Levinasian revolution, is

indicative, it seems, of the ideological grip that the dominant model of responsibility as accountability, traditionally understood, has on the imagination of even critical accountants.

We now turn briefly to Martin Messner's work concerning the "limits of accountability" (2009). As we noted above one of the motifs of dominant model of accountability is "rationality". In that model there is an assumption that the subject as foundation for responsibility and accountability, is a rational agent. The issue is what happens to the concept of responsibility if and when it is broken away from the domination of reason. Such a disassociation is pressed by Levinas, Derrida, and others including Judith Butler; from whom Messner takes inspiration. We have seen that with Levinas responsibility for the other is an excessive, an unreasonable, burden on the subject. It does not call for reasonable action and accounts of that action, but for a responsiveness to the vulnerable other, a response of care and concern. Derrida similarly foregrounds a view of responsibility in terms of responsiveness to the other, as an event that exceeds the bounds of "reason". Responsibility then becomes a responsiveness, understood as a taking into account, that is not bound by the principle of sufficient reason, that is an "account-ability", or counterability (Kamuf, 2007; McKernan & McPhail, 2012), that is not captured by the dominant model of responsibility as accountability: It is a "(k)nowing how to "take into account" what defies accounting, what defies or inflects otherwise the principle of reason, insofar as reason is limited to "giving an account" (*reddere rationem, logon didonai*), and not simply denying or ignoring this unforeseeable and incalculable coming of the other" (Derrida, 2004, p. 50).

Messner engages with Judith Butler's efforts to explore the rational limits of responsibility. Butler, like Levinas⁴, works in a post-Nietzschean tradition and towards the development of a conception of responsibility that leaves behind the traditional model of responsibility as accountability. The subject for Butler is decentred: "authored by what precedes and exceeds me" (Butler, 2005, p. 82). Moreover, this

⁴ While Levinas' thought has a pre-eminent place in the development of Judith Butler's work, she distances herself from his position in a number of important respects. A discussion of the complexities of Butler's developing thought and of the differences between her position and that of Levinas is well beyond the scope of this paper, for some introductory comment on the latter issue see Mills (2015, p. 53).

“dispossessed” (Butler and Athanasiou, 2013) subject operates in conditions of opacity, especially so with regard to its own emergence. The obvious question then is what implications does this have for responsibility: “Does the postulation of a subject who is not self-grounding, that is, whose conditions of emergence can never fully be accounted for, undermine the possibility of responsibility and, in particular, of giving an account of oneself?” (Butler, 2005, p. 19). The precise contours of Butler’s understanding of responsibility seem as yet not to be entirely settled (see, Mills, 2015, p. 55). It is, however, quite clear that her approach to ethics works to “sabotage” (Mills, 2015, p. 56) the dominant model of responsibility as accountability⁵: “insofar as she rejects the individualism upon which it is predicated and reworks the conditions under which an agent may provide an account of him or herself.” (Mills, 2015, p. 56).⁶

The limits of self-knowledge identified by Butler, and which Messner uses as a basis for his discussion of the limits of accountability, together with our dispossession of ourselves, our decenterment and radical reliance on others, is used by Butler as a ground for the development of a quite different conception of responsibility. Central to that understanding of responsibility is a sense of shared vulnerability, opacity and precarity, and a call to respond to vulnerable others: “responsiveness as responsibility” (Butler and Athanasiou, 2013, p. 104).⁷

In Messner’s appropriation of Butler’s work we find little sense that he recognises in it any fundamental challenge to our understanding and practice of accountability. He holds to the dominant model of accountability in which: “(t)o say that someone should be accountable for particular events or actions is to hold certain expectations about what this person or organization should be able and obliged

⁵ Mills, offers a succinct description of the dominant model of responsibility as accountability: “A predominant way of thinking about moral responsibility in contemporary philosophy conceives of responsibility in terms of actions (done or not done) for which an agent may be considered blameworthy or praiseworthy, that is, in terms of ‘reactive attitudes’. This approach also involves the provision of reasons for an action or the failure to act appropriately – the agent may provide justifications or excuses for acting in particular ways, or failing to act in ways deemed appropriate. Butler’s approach works to sabotage this hegemonic conception,....” (Mills, 2015, pp. 55-56).

⁶ Butler does hold to a sense of responsibility and as Messner notes (2009, p. 925), she does not want to absolve the subject of all responsibility. She asserts that “(t)hose who commit acts of violence are surely responsible for them” (Butler, 2004, p. 15), but goes on quickly to warn against locating responsibility with the individual, and assuming “the individual is the first link in a causal chain that forms the meaning of accountability” (Butler, 2004, pp. 15-16).

⁷ Painter-Morland (2006) recognises in Butler’s work a move to a relational ethics and draws from that a call for a rethinking of “accountability as relational responsiveness”.

to explain, justify and take responsibility for” (Messner, 2009, p. 918). He recognizes that Butler’s analysis suggests that there are “certain limits to accountability”, but the radical implications of Butler’s analysis, and in particular the implication that we need to reconceptualize responsibility and accountability, are not addressed.

Rather than face the radical implications of Butler’s work, Messner uses it as a base for arguing that we should limit calls for more and different accountability. From the idea that there are limits to our knowledge of our emergence, and to our capacity to justify ourselves, and that pressing for accounts in circumstances of opacity could be a kind of violence, he concludes “there is a need to be aware of the limits of accountability when compelling others to give justification for their behavior” (Messner, 2009, p. 919). It is of course, to say the least, doubtful whether we can ever know the boundaries of the opacity of ourselves or of those others we encounter, and therefore it is difficult to make sense of the idea that we should know “the limits of accountability” constituted by those opacities, before we ask for accounts. An alternative conclusion would be to recognise the problematic nature of the hegemonic model of responsibility and accountability, with its crumbling motifs of subjectivity and rationality, which Messner clearly holds on to. From the conclusion that there are “limits to accountability” Messner (2009, p. 923) draws the further conclusion that we should not respond to those calls that have been made for the extension of accountability by authors such as Roberts (1991, 2003) and McKernan and MacLulich (2004). We have made it clear above that we agree with the post-Nietzschean critics of responsibility as accountability that that model is seriously flawed. It would make little sense to press for more accountability on that model and we are not doing so here. In criticizing the calls made by Roberts and others for an enhanced “accountability”, Messner fails to recognise that they are using a different model. Roberts for example is working in the Levinasian tradition and what he is calling for is essentially responsiveness to the other, not more rationalisations, justifications, or accountability on the hegemonic model that Messner remains committed to.

The model of accountability as responsiveness is by no means an argument against, measurement, accounting, and calculation, as such.⁸ The opacity of the self and other, and the decentrement of the subject, which together make any determination of ends and means provisional, means that our accounting, our calculations, can have no sure closure; we must not let them be brought to a halt, foreclosed, by accountings on the dominant model that purport to know what accounts need to be given; we must learn to “take into account” what defies accounting” (Derrida, 2004, p. 50). We cannot let accounting, bearing the “limits of accountability” conceived on the hegemonic model, stop our calculations; our accountings, our calculations, must go on, anxiously, in conditions of relative opacity and uncertainty, searching for better accounts, better calculations, better solutions; our accountability must be speculative, and concern over the adequacy of our taking and giving of accounts should sometimes keep us “awake at night” (Latour, 2013, p. 453). Our speculative accountings will need to be imaginative and flexible and not confined to quantitative calculation; we agree with Haraway that calculation is both “obligatory and radically insufficient” (2013, p. 88).

In this section of the paper, we have tried to put into context the call we are making for a different kind of accountability; accountability as account-ability, as complement to our responsiveness and response-ability. This accountability is inevitably speculative because it must be “open to the future ... this coming of the other” (Derrida, 1997, p. 22) that exceeds our foresight and calculation, and open to others that to varying degrees are always opaque to us. In this paper we elaborate the notion in terms of a speculative accountability for animals. In that case the limits of our knowledge, and the need for caring speculation on the interests of the animals we share this one world with, are stark. The notion of speculative accountability has wider application and the other it addresses is not limited to animals,

⁸ Our calculations need to include but not be confined to accounts of economic calculation and its effects: “It is necessary to track the effects of economic calculation everywhere, if only in order to know where we are affected by *the other*, that is, by the unforeseeable, by the event that, for its part, is incalculable” (Derrida, 2004, p. 49).

human or inhuman. We can think of the need for a speculative taking-into-account of the other as environment, and the other generally as the event yet to come.

We conclude this section by noting that the position we develop here owes much to the Levinasian tradition. We are in sympathy with the work of scholars such as Roberts and Shearer who have brought Levinasian insights into accounting thought. Our primary difference with the Levinasian position is that we disagree with, what Derrida has called, the “profound humanism” (1995, p. 279) at its core.⁹ When we reformulate responsibility and accountability in terms of responsiveness, we need to be clear what that responsiveness must be towards; for Levinas it is essentially primarily to other human beings. As we explain in the following section of this paper we reject that limitation.

3. From reaction to response

In this section we begin to develop a consideration of the implications, for our responsibility and accountability for animals and for a speculative accountability for animal kinship, that follow from the general conception of accountability as responsiveness introduced in the previous section. We build on Derrida’s engagement with the problematic of the animal and its reception and extension by contemporary philosophers of science, most notably Donna Haraway and Vinciane Despret. Derrida’s work advances our thinking about the relation between humans and non-human animals in three interrelated ways.

Firstly, Derrida deconstructs the ethical boundary between human and non-human animals retained in the thinking of Heidegger and Levinas. For Levinas the other that places ethical demands upon us is an-other human being, before knowledge and reason, symbolized by the simplicity of the face of the other. Levinas maintains an opposition and hierarchy of human and animal: “priority here is not found

⁹ Judith Butler’s work also seems to have a humanist grounding, so that she arguably “implicitly denies the possibility of including non-human animals within her ethical thought (Taylor, 2008, p. 61).

in the animal but in the human face” (Levinas, 1998, p. 169). It is a priority that seems to necessarily locate any responsibility we might have for animals somewhere outside the ethical. It is less than ethical, in Levinas’ own terms in which the ethical is treated as a preconceptual responsiveness to the other.

In an interview with Jean-Luc Nancy: “‘Eating Well,’ or the Calculation of the Subject” (1995), Derrida challenges the hierarchy of human and animal maintained by Levinas and argues that it legitimates the sacrifice of animals to the needs of human others to whom, on the Levinasian view, we owe primary ethical responsibility. It gives foundation to a resistance to any “sacrifice of the sacrifice”¹⁰ of animals, for whom our responsibilities are somehow derivative and secondary. Derrida uses his deconstructive method to challenge the distinction drawn in Levinas’ thought between the “human” and the “animal”; He shows that it is “too clean, too pure to be trusted” (Calarco, 2004, p. 183). Following Derrida’s response to Levinas and in challenging the opposition of the “too clean” categories of “human” and “animal”, we are not arguing for a blurring of the difference between human and animal, but rather seek an accountability, that begins to recognize the multifarious nature of the differences:

“No, no I am not advocating the *blurring* of differences. On the contrary, I am trying to explain how drawing an oppositional limit *itself* blurs the differences, the difference and the differences, not only between man and animal, but among animal societies - there are an infinite number of animal societies, and, within the animal societies and within human society itself, so many differences.” (Derrida, 1987, p. 183)

These differences, the variety of interest, need, and pain, exceeding our full understanding, call for different responses, of care and careful speculation, and for the development of our response-ability

¹⁰ A sacrifice of sacrifice does not in itself necessarily imply a commitment to vegetarianism or veganism. See Calarco’s “Deconstruction is not vegetarianism” (2004) for a full discussion of Derrida’s position on this point. It does imply that we locate ourselves in a position of symbiosis and sympoiesis (Haraway, 2016, p. 58) with animals, and that we recognise the responsibilities that follow from the fact that we make this one world that we inhabit, together. Such a relationship entails a making use of the other and does not preclude killing, it does however command, as Haraway puts it, that: “Thou shalt not make killable” (Haraway, 2010 p. 82): We must constantly speculatively reflect, taking account of the other and its interests, making it more than a means to our ends, and willing to adjust our position on what is the responsible thing to do in light of developing understandings.

(Haraway, 2016, p. 110). The development of mechanisms of accountability we believe is one way to build that capacity for responsiveness.

Derrida thus makes a deconstructive challenge to the arbitrary division between the otherwise taken for granted primordial categories of animal and human, that is the biopolitical foundation for the framework of the “hegemonic discourse of Western metaphysics” (Derrida, 1995, p. 278) and the dominant “order of the political, the State, right, or morality,” (p. 281). A foundation which “disavows its own contingency through violence: namely, the violence of sacrifice for which the distinction between human and animal has historically been bedrock” (Wolfe, 2012, p. 8). As Derrida explains, the "Thou shalt not kill" of the dominant humanist Judeo-Christian tradition and order has never been understood as "Thou shalt not put to death the living in general" (Derrida, 1995, p. 279). It extends only to those within the frame and thus properly under protection of the rules and law of the dominant order. Derrida, Agamben, Foucault and other thinkers of the biopolitical, have taught us that the frame is never simply given, and therefore any of us can be made animal and put outside the protection of the frame and its law: “the distinction “human / animal”— as the history of slavery, colonialism, and imperialism well shows—is a discursive resource, not a zoological designation” (Wolfe, 2012, p. 9). A speculative accountability will need to be alert to the potentially oppressive lure and power of categorisation and the hierarchisation that can accompany it, it will require a speculative testing and pushing of the categories we make use of.

Secondly, Derrida takes us beyond Levinas in his recognition of the singularity of the animal. In his famous reflections on his encounter with the cat that looks at him naked in his bedroom, Derrida rejects the “primal scene: this deranged theatrics” of “animal” or “cat” confronting “man” (Derrida, 2008a, p. 11). He talks about a particular cat; “a little cat, this cat” (p. 6); “this irreplaceable living being” (p. 9); a real cat that isn’t the representative of any category, and which he insists is “wholly other, more other than any other, which they call an animal, for example, a cat,” (p. 11). Derrida exhorts us to conceive of a speculative accountability that can go beyond the crude dichotomy between human and

non-human animals and be responsive to the other in their singularity, notwithstanding the limits our very human understanding may pose to comprehending another being.

Thirdly, Derrida challenges the view that the animal is able only to react and never to truly respond, and thus makes a “break with the Cartesian tradition of the animal-machine without language and without response” (Derrida, 2008b, p. 119). In the Cartesian tradition, animals have been cast as passive reactors to stimuli, incapable of language, thought or reason. That traditional view persists and has been reinforced, by cases such as that of “Clever Hans” (see Despret, 2015c). In that case a horse, Hans, appeared to be able to respond meaningfully and correctly to questions posed to it. It was shown on investigation by Oscar Pfungst that, that Hans was in fact responding to cues, quite unintentionally, given by his handler. The case came to stand as a warning to experimenters of the risk of giving unintentional cues to animal subjects and has been regularly invoked to “discredit claims about mental processes as well as language use in animal life” (Crist, 1997, p. 3). Pfungst reverses the view of the horse, Hans, as capable of thought, and returns us to the Cartesian view of the “horse-as-machine” (p. 4) reacting mechanically to environmental stimuli. Pfungst’s discovery that Hans was responding to the unconscious signals given out by his handler, has generally been taken to show not just that Hans’ answers to questions were not meaningful “within the human form of life”, but to show that they were not meaningful “at all.” (Crist, 1997, p. 3). Crist deconstructs Pfungst’s analysis and shows that his reading of Hans’ participation on the model of an automatic stimuli and response is not the only possible interpretation of the data, and that the horse’s “response to visual cues does not amount to evidence for the metaphysical thesis of the animal as passive and mindless” and that in fact “Hans’s active engagements with his experimenters may be seen as remarkable achievements in his demonstrated mastery of interactional skills” (Crist, 1997, p. 4).

The distinction between reaction and response, and the casting of animals as merely reactive, is not just of theoretical interest. Derrida, Crist and others make it clear that it constitutes a fundamental aspect of the biopolitical framing of the dominant order: “it structures the way we see animals as passive reacting

beings – driven by instincts, motivations, evolutionary rules, or genes” as opposed to “active beings who invent their own life, create, give meanings to events, anticipate, and,... co-invent the practice of knowledge about themselves” (Despret, 2014, p. 34).

Donna Haraway (2013), welcomes Derrida’s efforts to reformulate thinking about the relation between human and non-human animals. She agrees that he focusses on the vital issues, which is not whether the animal can speak, use words, and form concepts, but rather whether the animal can respond, what it means to respond, and how responses can be distinguished from reactions: “It would not be a matter of "giving speech back" to animals but perhaps of acceding to a thinking, however fabulous and chimerical it might be, that thinks the absence of the name and of the word otherwise, and as something other than a privation” (Derrida, 2008a, p. 48). Nevertheless, she finds something lacking in his engagement with the animal, with the little cat. As she sees things, he comes “right to the edge of respect”, but ultimately, turns away from the encounter, turns his back literally and figuratively (p. 11). He understands that what’s at stake in the encounter is not language, but responses: “Yet he did not seriously consider an alternative form of engagement either, one that risked knowing something more about cats and how to look back” (Haraway, 2013, p. 20). He allows himself to be distracted by his engagement with the “textual canon of Western philosophy and literature and by his own linked worries about being naked in front of his cat” (Haraway, 2013, p. 20), very soon the cat is forgotten, and this despite his appreciation of the risk of “forgetting” (Derrida, 2008a, p. 11).

Derrida’s work is above all committed to deconstructing the closure of our thought, and to facilitating responsiveness to the other, curiosity, interruption to the status quo, and new possibilities of engagement. Yet, on Haraway’s reading, he fell short in his response to the little cat; he “failed a simple obligation of companion species; he did not become curious about what the cat might actually be doing, feeling, thinking, or perhaps making available to him in looking back at him that morning” (Haraway, 2013, p. 20); He failed to speculate. Vinciane Despret asks us to think what kind of practices can enable us to recognise that animals are capable of more than reacting to environmental stimuli, as they might

react to an electric cattle prod under their tails (Pachirat, 2011, p. 145); to do more than Derrida manages when he recognizes the little cat as not just seen, but seeing, looked at and looking back.

In the following we will take Despret's lead in thinking how our concepts and practices might open us to truly respond to animals and to think of them as responsive, think that they might "take a position with regard to the situation" and that they "might give an opinion" (Despret, 2014, p. 34). We will consider how our practices of accountability might be shaped to help us in this task, and to put accountability into a "generative relationship" (Jerak-Zuiderent, 2015, p. 416), with care and more generally with good practice.

4. A speculative accountability for more than human worlds

In this section we engage speculatively in thinking the meaning and relation of accountability and good practice. Our speculations are grounded in the axiom that care must be at the heart of any good practice, where care is broadly understood in the terms of the definition offered by Fisher and Tronto as: "a species of activity that includes everything that we do to maintain, continue, and repair our 'world' so that we can live in it as well as possible. That includes our bodies, ourselves, and our environment, all of which we seek to interweave in a complex, life sustaining web" (1990, p. 40). With Haraway we recognise that we make and maintain worlds together with our non-human kin: "sympoiesis enlarges and displaces autopoiesis and all other self-forming and self-sustaining system fantasies" (Haraway, 2016, p. 125). And we recognise, as an ethical imperative, that we must "live responsibly in thick copresents, so that we may bequeath something liveable to those who come after" (Haraway, 2010, p. 53). We must go on in a responsible symbiogenetic relation with our kin. Understanding that: "Symbiogenesis is not a synonym for the good, but for becoming-with each other in response-ability" (Haraway, 2016, p. 125).

Our advocacy of a speculative accountability takes some inspiration from the "speculative ethics" that Puig de la Bellacasa, (2017), argues is appropriate in our relations with non-human animals.

Speculative ethics is non-normative, in the sense that it does not aim at “defining a normative framework” for good practice, and it maintains a critical stance towards existing conceptions of good practice, of universal norms and codes. Speculative ethics is concerned with responsiveness to the particular: the particular situation and the particular case. Whilst concerned to avoid the “ethical violence”, (Butler, 2005, p. 6), that “universal” norms and programs of accountability can do to the particular, the individual, the speculative approach does not deny the value of the universal. It does not “place all the blame on the side of the universal from the outset, and attribute all the good to the individual” (Adorno, 2014, p. 18). The challenge, the “problem of morality” (Adorno, 2014, p. 19), is to manage the appropriation of the universal to the particular.

Speculative accountability must draw on codes and norms but maintain an approach that invokes a curiosity and imaginative responsiveness to the particularity of situations encountered. It must facilitate a situated accountability, making use of, appropriating, but maintaining a critical orientation to established norms and codes of accountability. It must take an “indecisive critical approach, one that doesn’t seek refuge in the stances it takes, aware and appreciative of the vulnerability of any position” (Puig de la Bellacasa, 2017, p. 7). A speculative accountability will always be situated, open to reflection and change in response to the specifics of the situation. It will be indecisive, reflecting uncertainty concerning our knowledge and understanding, including our understanding of the responses of animals, in all of their “thick, impure, involvement in a world” (p. 6) where questions of good practice and care need to be posed.

Practices of accountability are very often grounded in general conceptions of good practice, good care, that are not context specific. Indeed, the standardization of accountability is typically thought to be central to the dual-functioning of accountability in “proving and improving” (Mol, 2006) practice. Thinkers such as Mol, however, challenge the idea that good caring practice can be standardised outside the context of the particular practice situation: “we cannot tell what good care is: not easily, not in general, not in a grand gesture” (2006, p. 408); it is established in day to day practice. Norms of accountability,

that are accepted as generally applicable, tend to make practice subject to accountability, without reciprocation and without attention to the particulars of the situation.

It is well recognised that the application of abstract norms of accountability to particular contexts can lead to the distortion and the marginalization of care in practice (Jerak-Zuiderent, 2015; Pols, 2006; Mol, 2008). However, a speculative accountability, that faces the uncertainty involved in defining good practice, can support the open-ended development of good situated practice. Jerak-Zuiderent argues that normative accountability can be put into generative relation with good caring practice, so that abstract norms and guidelines can be translated into practical improvement in care. This creative (re)connection of caring practice and accounting, the experience and narratives of care, can happen when practitioners have the freedom and power to dare “to prioritise speculatively what matters most in a specific situation without falling back on the reassurance of clear-cut norms of good care and by daring to admit that even while prioritising a certain course of action, they might not know its consequences” (Jerak-Zuiderent, 2015, p. 412). The establishment of such a speculative accountability as “a matter of care” (Puig de la Bellacasa, 2017), must rely on the “speculative commitment” (Jerak-Zuiderent, 2015, p. 412) of the professionals involved in practice. It will require a commitment to maintaining a reflexive interaction between practice, care, and norms of accountability that are set so as to allow some freedom for speculation in their application. It will require room for “contextual reflexivity” in our practices of accountability and care, acknowledging: “that a certain amount of routine is necessary to practice care, without making these routines inflexible or turning them into single inflexible standards, however implicit or explicit” (Pols, 2006, p. 426).

Those developing and applying practices of speculative accountability need to recognise and embrace the entanglement of accountability and practice (Law and Mol, 2002; Timmermans and Berg, 2003; McLaren and Appleyard, 2019). Accountability and the practices that it seeks to affect cannot be neatly separated: “the activities whereby members produce and manage settings of organized everyday affairs are identical with members’ procedures for making those settings “account-able”” (Garfinkel,

1967, p. 1). On this view, our situated practices of accountability, are always contingent accomplishments “carried on under the auspices of, and ... made to happen as events in, the same ordinary affairs that in organizing they describe” (1967, p. 1). We recognise that there is a danger that accountability may distort, undermine, or even drive out the quality of the activities it seeks to affect. That danger is exacerbated by the fact that “semantico-pragmatic range of ‘accountability’ has perhaps always displayed a tendency to harden its connections to hard numbers, ... and to let its other more narrative, more ‘subjective’ connections be subsumed and reduced to arithmetic figuration” (Kamuf, 2007, p. 252). The speculative accountability we recommend will resist, counter, pause the onward rush of calculative accountability to allow space for its other: “to find an opening in calculating, accountable logic, to locate a space for other articulations between our accounts and our abilities” (Kamuf, 2007, p. 253); a space of imagination and speculation, of speculative accountability.

While we are advocating a role for accounting and accountability in advancing a careful animal welfare practice, we recognise the challenge associated with taking accountability, speculatively, beyond calculation and incessant measurement. We see the challenge, but will not say “limits”, to this accountability (see Messner, 2009). We see that certain kinds of calculative¹¹ accountability, and in particular those that bring our speculation to a halt, are inimical to good practice, and in particular good caring practice, but we do not want to agree with John Law that “caring is outside accountability” (Callon and Law, 2005, p. 725). We argue, with Jerak-Zuiderent, that practices of care and accountability are and must be entangled, and when Law rightly claims that: “Caring is constituted in agapè. It is in pretrust. It is passion-ate. Active - passive. Painful and from somewhere else” (2005, p. 725), we want to insist that it also needs to be accountable and within accountability. Moreover, when he suggests that care might be understood as “recognition” (p. 725), we reply that this is just how accountability needs to be thought;

¹¹ Including calculation in the expanded sense of qualculation discussed by Callon and Law (2005).

as a responsive encounter, a looking and looking back, but one where “any encounter worth its salt turns on responsive mis-recognition” (Haraway, 2008, p. xxiv).

The speculative accountability we are calling for, whilst not excluding calculation and measurement, needs to go beyond it. More than that, it needs to be able to reach beyond the discursive realm. We recognise with Law and Mol (2002) that the improvement of practice, its movement towards the good, typically involves “tinkering” (p. 99): local and embodied work of “*doing*, without knowledge-in-words that is separable from it” (Law and Mol, 2002, p. 99). Furthermore, we agree that the good of good practice, of animal husbandry and of care, is multiple (See Mol, 1999, 2002), and accept that there is a danger that contextually specific non-discursive ways of striving for the good are likely to appear as failing when held to account in terms that don’t fit the context. We see the challenge in finding forms of speculative accountability that do not betray and undermine local tinkering, in the ways that unchecked calculative and context insensitive discursive mechanisms of accountability are liable to do. We insist however that we do need to find ways and means of accountability, to investigate, reflect on and assess, our practices and tinkering towards the good, and we must try to find ways of giving expression to those investigations and reflections. Jerak-Zuiderent argues that what she calls “narrative work” has the potential to turn universal forms of accountability, that try to transcend context, the local situation, understandings, and challenges, and be accountability for everyone and from nowhere, into “accountability from somewhere for someone” (2015, p. 414); indeed into an accountability from somewhere else and for someone else.

A speculative accountability for the animal will resist and problematise many of the familiar dichotomies, and closures, that have characterised our thinking, and accounts, of the animal, including: human and animal; response and reaction; active and passive; work and action that creates worlds, and reaction that complies with the necessities of nature.

5. Speculative accountability at the farm

This section draws from works in ethology and animal studies to illustrate what speculative accountability might look like in the context of animal husbandry for meat and milk production.

We recognize that accounting must have a part in any model and practice of (speculative) accountability, but accounting must serve accountability, and not be allowed to blunt or dispose of it. As Michael Power's analysis of accountability (1991), discussed above, warns us we must be cautious of the performativity of accounting and its capacity to narrow the horizons of accountability.¹² While Power's general model of accountability is governed by the hegemonic conception of responsibility as accountability, and the model we advocate is governed by a conception of responsibility as responsiveness, the warning he raises is valid and of vital importance.

The practice of *accounting* can perhaps reasonably be thought of as aiming to be faithful to, to *correspond* to, an existing, or past, reality. It is the role of *accountability*, on the other hand, to carry and facilitate processes and relations through which things come into being and view and a common world is constructed. Accountability owes its fidelity to a world always in formation and reformation, a world that we make together through our responsiveness to one another, human and animal, through our "*correspondence*" (Gatt and Ingold, 2013). Therefore, while accounting can work with established categories, designed to reflect an already given reality, accountability must maintain an openness to the future which it is playing a part in forming and reforming. It must retain a speculative posture towards the world under construction. It must be prepared to hesitate, it must allow within itself space for speculation, free play, experiment, and thought: "a little time to think, to stop calculating and listen at another rhythm for something else, for an incalculability and unforeseeability that cause the accountability programme to stammer or stutter: account, er, ability" (Kamuf, 2007, p. 253). A speculative accountability must be constantly critically reflective on itself and on the categories of

¹² We need of course to harness the performativity of accounting in the interest of a speculative accountability and wider social change.

accounting. It can take many forms, quantitative and qualitative, formal and informal, durable and transient, but it must be responsive to and guided by responsiveness, ours' and the others' *corresponsiveness*.

Porcher and Schmitt (2012) suggest that animals actively collaborate with humans at work. Studying cattle farming, they show that cooperation between farmers and animals is not a simple matter of conditioning or reaction to stimuli. Those authors demonstrate that cows “engage subjectively” (Porcher and Schmitt, 2012, p. 55) in activities necessary to their rearing. For instance, cows facilitate the sterilization of the barn by leaving their stalls and giving way to the farmer as soon as the cleaning operations begin. This behaviour is largely autonomous and unsolicited, it is based on cows' own interpretation of what the situation requires each time, rather than on pokes or nudges from human workers. Similarly, they describe cattle's autonomous collaboration around the use of milking robots whereby they negotiate priorities and ranking, avoid conflict and “act politely” towards each other (Bock et al., 2007; Holloway et al., 2014). In other words, cows “do more than simply function: they invest their intelligence and their affects” in work (Porcher and Schmitt, 2012, p. 55). Arguably cows co-construct work with farmers, yet their collaboration is tacit and generally remains invisible unless they suddenly withdraw it: ““animals' collaboration at work is visible when it is not obtained” (Porcher and Schmitt, 2012, p. 43).

The field study conducted by Porcher and Schmitt (2012) suggests that practices of mutual care and accountability are inextricably intertwined in animal breeding. At the farm the authors describe, there are rules to establish the basis of living and working together. These instructions are equally known to human and non-human animals: “cows are supposed to know them” (Porcher and Schmitt 2012, p. 46). These rules imply simple responsibilities towards each other. For instance, farmers have the responsibility to clean the stall which corresponds to cow's responsibility to “quickly leave the stall” to facilitate the work. In other words, these simple instructions demand human and non-human animals to be accountable to and care for each other. In collaborative work, practices of accountability and care are

not really separable, instead they appear as “circumstantial, emerging and relational notions” (Jerak-Zuiderent, 2015, p. 430). In fact, while instructions apply in general, Porcher and Schmitt (2012, p. 43) observe that the way in which activities are performed explicitly takes into account cows’ as well as farmers’ singularity. For these authors the way farmers work with cows is associated with “the intentions regarding work that they [the farmers] attribute to them [the cows]” (*Ibid.* p. 43). Christian, one of the farmers interviewed by Porcher and Schmitt, explains that cows have different dispositions towards working and that aware of those dispositions he organizes the work accordingly. Similarly, cattle farmers interviewed by Bock et al. (2007, pp. 111-112) describe the relation they have with their cows as akin to one with work colleagues and highlight the character and attitude specific cows display when working with them and with the rest of the herd.

Accountability and care for the animal, in its singularity, are inextricably interrelated in the farming practice described by Porcher and Schmitt (2012). Yet, this form of accountability is speculative, that is, it based on the fact that one does not know a priori whether or not a given course of action is suitable for the circumstance and the other beings involved. In co-constructing collaborative work with animals Christian maintains a speculative commitment towards the cows’ intentions around work; he prioritises what he believes matters most in a given care situation, although he cannot be certain about the animals’ response or the judgement they will have on his decision. To illustrate, the fact that Christian allows more time to certain cows than to others for going to the milking robot, because “[...] when they’ve made up their minds, they go to the robot” (p. 49), reinforces the view that collaborative work can be shaped around the farmer’s speculation about the animal’s singularity and predispositions, which are reflected into practices of situated response-ability.

One can certainly recognize that animal behaviour in farming, husbandry, can ease or hinder human operations (Pachirat, 2011; Purcell, 2011). Indeed, animal collaboration or lack thereof can have very measurable, quantifiable, implications for the husbandry business (Buller and Roe, 2018; Hamilton and Taylor, 2013). Yet accounting for “collaboration, cooperation and trust” (Porcher and Schmitt, 2012:

p. 56) generated between human and non-human animals while working together requires going beyond mere instrumentality. Farmers and animals can be separated by accounts, rather than brought into corresponsive relation by them, despite the fact that they “share their existence in its beauty and tragedy” (Porcher, 2011, p. 14). Certain kinds of accounting condemn to invisibility the cooperative “bond” established between human and non-human animals when working together (Chwastiak and Young, 2003). We concur with Despret, (2016), that any quantification of the efficiency, effectiveness or even quality of work done when breeding or rearing animals, risks being irremediably partial and misleading unless one attempts to account for such a “bond” and the mutual response-abilities it brings forward (Despret, 2015a, pp. 140-141). We argue that accounting for such a bond implies looking at how human beings and animals co-construct their togetherness in work and the practices of accountability and care this work entails.

What this accounting calls for is a speculative effort; it requires imaginative engagement with the judgements “rendered by the animals” (Despret, 2015a, p. 141). Despret reminds us that there is generally a speculative anthropomorphism “constantly at work” (2016, p. 90) in our encounters with animals.¹³ That anthropomorphism is not removed or excluded, but rendered invisible by practices that deny any possibility of the animal taking a view on what is being asked, and which suppress any question of what the animal might be interested in. When taken seriously, this question, “what are the animals’ interests?”, takes us on an imaginative exploration of the possibilities, and into speculative consideration of what we owe to them. It is a very practical question, not one for idle speculation, there is no place here for “mere speculation” (Despret, 2016, p. 95), rather it calls for active engagement in constructive practices of iterative accountability, relations of *correspondence* with the animals involved: “It isn’t limited to

¹³ Despret points out, for example, that anthropomorphism is always present where animals are used in learning experiments: “for what could be more anthropomorphic than an apparatus that requires an animal to deny his own habits to privilege those that the researchers think humans themselves do in the experience of learning?” (2016, p. 94). The situation is complicated by the fact that the researchers generally do not think that humans do, typically, actually learn in the ways they are able to model in such experiments. The variety of anthropocentrism at work in such cases, which Despret calls “academicocentrism” (2016, p. 94), then becomes rather difficult spot in the scientific reporting of results.

understanding or revealing an interest but involves fabricating, twisting, or negotiating it with the animal” (Despret, 2016, p. 95); it requires cunning, tact and “care” (p. 95).

Temple Grandin builds her understanding of animal behaviour on the foundation of her own experience with autism. In her ethnological work, Grandin brings together a keen tinkering with animals with a sustained commitment to neuroscience. She applies her predominantly visual rather than verbal way of knowing and her enhanced sensitivity to tactile stimuli to the practical understanding of how animals experience the world. Her speculation on the animal world is necessarily context-specific, responsive to the particularity of the encounter and situation. It goes beyond trying to understand the animal via looking out “through their eyes” (Grandin, 2006, p. 6) to imaginatively defy abstract categorisations: “body boundaries seemed to disappear” (Grandin, 2006, p. 25). Grandin’s speculation on cattle behaviour led to the design and constant improvement of handling facilities responsive to animal sensitivities. Her speculation, for example, regarding “why the cattle became so frightened” (Grandin, 2006, p. 6) of entering necessary washing vats, was fuelled by observations on cattle eyesight and audit data on the use of prods for animal handling, that allowed her to reimagine a dip vat that cattle would “voluntarily enter” (Grandin, 2006, p. 8): “I can imagine the sensations the animals would feel. If I had a calf’s body and hooves, I would be very scared to step on a slippery metal ramp” (*Ibid.*). In a process of imaginative identification Grandin has developed a “hug machine” that uses deep touch pressure to generate calming effects for people with autism taking inspiration from a “squeeze chute” for cattle handling (Grandin and Johnson, 2009). Grandin’s speculative practice does not assume the primacy of any means – calculative or otherwise – of knowing and caring for the animal other, nor does it imply that there is any pre-set “formula” for reaching that knowledge. It is a practice of account-ability entangled in care since through a creative assemblage of different means of measurement, observation, description and quantification, Grandin pays attention to “moments where the question of ‘how to care?’ is insistent but not easily answerable” (Puig de la Bellacasa, p. 7). Grandin defies simplistic categorisations of human

and animals to enable situated responses and attentive caring practice aimed at the co-construction of better practice, and ultimately the co-creation of a better world.

Grandin has also developed and untiringly worked to improve audit standards for assessing animal welfare in intensive farms and abattoirs. These standards have been consistently applied by restaurant chains such as McDonald Corporation, Burger King Corporation and Wendy's International and are now widely diffused in the meat industry (Grandin and Johnson 2006; Grandin, 2005). Grandin conceives audit as a continuous practice. Grandin's audit standards are an open-ended "living, breathing document" (Grandin, 2010, p. 4), that continually and iteratively "embraces new research, industry practices and practical feedback" (*ibid.*) to attend and respond to animals, and reflexively revise and reinvent audit procedures, standards and metrics.

The animal welfare standards Grandin proposes are contextually situated: audit numbers are used to co-construct the situation with the animal, to reflect on the opinion the animal gives: Grandin uses the audits to ask animals' opinions, she wants to know "how the animals are actually doing" (Grandin and Johnson 2006, p. 267). Welfare audits are centred on the animal and continuously responsive to its singularity: "most language-based thinkers find it difficult to believe that such a simple audit really works" (Grandin and Johnson, 2006, p. 268). Grandin aims for a "good animal welfare audit", one that refutes indulging in universalistic understandings of good care. She exhorts us to refute the kind of "paper audit" (Grandin and Johnson, 2006, p. 269) that submerges the animal in fixed categories (see Dillard and Roslender, 2011). Grandin's audit is not aimed to be one in which "they audit a plant's records instead of its animals" (Grandin and Johnson, 2006, p. 269): her audit is in place to enable response-ability not for declaring responsibilities.

The audit measures Grandin proposes capture such metrics as: the number of animals who fall or vocalise distress during handling or the frequency with which cattle are prodded. She aims to capture what she calls the "critical control points" (Grandin and Johnson, 2006, p. 267) in an ongoing process of accountability. The accountability staged by Grandin's audit methodology, bridges ethological

observation and technological devices, in audit practices the outcome of which are always an opening to reflection and further speculation on what the animals have to tell us about the situation. These audit measures, Grandin insists are to be applied in spirit of open and ongoing responsiveness to the animals, and in search of better metrics and better practice and facility design; this account-ability must always be responsive to the situation and allow continual speculation on animal welfare and the identification of better ways forward; it does not allow for the drawing of a (bottom) line or the freezing of our ongoing speculative efforts in a set of dead categories. Most importantly Grandin insists that her audits aim at inspiring future action rather than crystallising the past (Grandin, 2005; Grandin and Johnson, 2006, pp. 267-269).

A commitment to speculative accountability requires that we do not let our capacities for sympathetic imagination and identification be closed down; that we do not give up on curiosity and speculation. To this end one can creatively assemble available technological and ethological means to account for, to enact a responsiveness with, animals (Grandin and Johnson 2006, 2009; see also Watson, 2017). The speculative accountability we advocate, and which Grandin's approach exemplifies for us, requires curiosity about the animals' view of the situations and relations we co-construct with them. To be sure, this curiosity makes use of contextualised performance indicators to speculate, respond and take stock and account of the situation. However, in our calculations we are dealing with incomplete knowledge of the other and the world that we are co-constructing. A speculative accountability exhorts us to "go beyond" calculation and be open to the other and be prepared to revise our accounts and calculations, as things change. In other words, speculative accountability will go beyond quantification to sustain observation, listening to, and tinkering with, animals. It must of course resist the temptation of "ventriloquising" the animal (Grandin and Johnson, 2006). It is not helpful to conceive of this kind of "tinkering" in terms of an asymptotic approach to "the" truth. It entails, in responsive relation with others, testing understandings, experimenting and, perhaps, being led to places we do not at all expect.

Speculative accountability encourages us to uncover potentials, be open to the future, the other to come, and new conceptions and constructions of the good common world.

We agree with Thomas Nagel (1974) that, as human beings we cannot know what it is like to be a bat, we cannot *know* what another kind of animal experiences or feels in certain conditions. Yet, with the novelist J.M. Coetzee's character Elisabeth Costello, we would want to maintain that there are "no bounds to the sympathetic imagination" (2003, p. 80); no bounds to our "sympathetic identification" (Schiff, 2019) with other beings, human and non-human; no bounds in principle, but we must recognise that human beings seem to have differing capacities for such identification and that "our means of and capacities for resisting identification may be as limitless as the possibilities for identification themselves" (Schiff, 2019, p. 6). A certain kind of accounting, that which brings curiosity, speculation, and care, to an end, in the moment it closes the account and delivers the bottom line, has figured prominently among the means by which we have colluded in the stultification of our curiosity and sympathetic imaginations.

6. Implications and conclusion

Dominant conceptions of animality have historically been based on taken for granted discontinuities such as animal and human, reaction and response, active and passive (Despret, 2015a; Vialles, 1994). Such categories have informed how we take responsibility for and account for our relationship with non-human animals, especially animals bred and reared for food. In this paper we have drawn on Derrida's deconstructive reading of the human-animal relation, to call into question such presumptions and polarizing dichotomies. We searched for an accountability capable of recuperating kinship with non-human species in the conviction that "it matters how kin generate kin" (Haraway, 2015b, p. 162). With Derrida, we have suggested the possibility of a speculative thought, "however fabulous and chimerical it might be, that thinks the absence of the name and of the word otherwise, and as something other than a privation" (Derrida, 2008a, p. 48). On this basis, we have argued for a speculative accountability, one

that makes room for thought; thinking from the point of view of the animal-other and its interests. A thinking that allows and enables “one’s imagination to go visiting” (Haraway, 2015a, p. 5). This speculative accountability aspires to contributing to the co-construction and care of a good common world. The act of imagination, thought and judgement, involved in responding to others is an important part of that co-construction, and through it, new possibilities open.

The speculative accountability we call for challenges the de-singularised, fungible, portrayal of animals that – we suggest – impedes the development of good caring practice in the meat and dairy industries. When the animal is disposed of, accounted for, (Hetherington, 2003), as passive victim, we foreclose our relationship with the animal “in a single schema, that of ownership and exploitation” (Despret, 2015a, p. 130) whereby animal existence is subordinated to capitalist imperatives. We then engage in what Vialles calls *sarcophagal accountability* (see Vialles, 1988, p. 3), through which we forget, or exclude from the outset, the singularity of the animal. Practices of accountability, without response-ability, systematically de-singularise animals, make them fungible, so many beasts, so many tons of meat, so much sales value (Chwastiak and Young, 2003). Accountability then takes its place among our “practices of forgetting” (Despret, 2016, p. 84), our ways and means of effacing anything “to clearly reminiscent of the animal, its form, its singular life, and its killing” (Viales, 1988, pp. 3-4). Accountability as a practice of forgetting, puts numbers in place of rational evaluation and judgement: “blocking out the thought process, thus preventing any change in representations and practices” (Porcher, 2011, p. 6).

The schema of animal victimization and exploitation no doubt makes some room for pity for the suffering beasts and may produce some sense of guilt in those who witness such suffering, as Vinnari and Laine (2017) show in their account of animal rights activism in Finland. Yet one may wonder whether on that foundation a curiosity about, and imaginative identification with, animals can emerge; whether one can imagine things really being different: “we know that a victim does not invite curiosity, and that curiosity is essential in relations in which two beings learn to look and to look back” (Despret, 2015a, p.

139). Any sense of guilt, for the other's suffering, is from the perspective of the schema of the victim easily foreclosed by sarcophagal practices. Such "culpability is easier to tolerate than responsibility" (Despret, 2015a, p. 139); which refuses to foreclose on the demand for response, for respect. When we begin to ask whether the animals collaborate in work, when we speculate about their emotions and opinions, we can start to recognise the animals as beings other than victims and the relationship as other than exploitation. We can begin to appreciate relationships "in which (since they are not natural and cultural idiots) animals involve themselves, giving, receiving, exchanging, just as breeders are not 'exploiting,' are giving, receiving, exchanging, raising, and growing with, their animals" (Despret, 2015a, pp. 130 -131).

Killing and eating are central aspects of human-animal relations. Derrida argues that we must eat, must assimilate the other, and the real question must be "*how for goodness' sake should one eat well [bien manger]?*" (Derrida, 1995, p. 282). The challenge then is not to work out to which others the commandment "thou shalt not kill" applies and to which it does not, but rather to respond to each other with respect: "The problem is to learn to live responsibly within the multiplicitous necessity and labour of killing, so as to be in the open, in quest of the capacity to respond in relentless historical, nonteleological, multispecies contingency. Perhaps the commandment should read, "Thou shalt not make killable" (Haraway, 2010, p. 80). A speculative accountability has to help us step "outside of the logic of sacrifice" and enable us "to honor the entangled labor of humans and animals" (p. 80). It needs to support us in discharging our "obligation to respond" (Haraway, 2010, p. 80), and allow responses from others. This obligation, is grounded ultimately, in our common dependence, the fact that we are all, human and animal, "*vulnerable to and for others*" (Despret, 2016, p. 86).

In this paper we developed and applied the notion of speculative accountability in context of the problematic of the animal. The challenge, at the heart of the paper, to the distinction between the human and the animal, is emblematic of the wider challenge that the critical deconstructive spirit makes to all

oppressive categorisation and the hierarchies they are entangled with and sustain. We cannot live without categories, but we need to keep them open to critique; we need to minimise the violence they do. Speculative accountability seeks to keep our accounting open and responsive to the unforeseen and its creative potentials, and its capacity to unsettle the practice and norms we take for granted; it can be a vital support to our responsiveness and imaginative co-existence with others, our kin, as together we engage in the task of sustaining a good common world in context of endemic change and uncertainty.

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