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Intellectual engagements of accounting academics: The ‘forecasted losses’ intervention

Pablo Archel^a, Francisco Carrasco^b, María Antonia García-Benau^c, Carlos Larrinaga^{d,*}^a Departamento de Gestión de Empresas, Universidad Pública de Navarra, Spain^b Departamento de Economía Financiera y Contabilidad, Universidad Pablo de Olavide de Sevilla, Spain^c Departamento de Contabilidad, Universidad de Valencia, Spain^d Departamento de Economía y Administración de Empresas, Universidad de Burgos, Spain

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ABSTRACT

This paper explores the social and political potential of accounting scholarship, presenting and discussing an intellectual intervention challenging a legislative reform that significantly affected Spanish industrial relations. In this reform, an accounting artifact (forecasted losses) played an unexpected role and was misrepresented, prompting a sizeable number of scholars to sign two manifestos in 2010 and 2012 against the use of forecasted losses made by the new legislation. As promoters of this manifesto, we perform in this paper a collaborative autoethnography to reflect on the context, events, reactions, and significance of this intervention for both the academic and the industrial relations fields. We mobilize Pierre Bourdieu's ideas on the public intellectual to think more generally about academic engagements in the interplay between accounting, policymaking, and social issues. This intervention illustrates the different manners in which administrative and economic powers interfered in the Spanish accounting academic field, limiting the disposition of Spanish scholars to engage in public debates. We also interpret our engagement as mobilizing intellectual capital to expose how the notion of forecasted losses was used to produce a form of symbolic violence and how this capital is more effective as it produces messages addressed to the producers, i.e., policymakers and the judicature in this specific case.

1. Introduction

Interdisciplinary accounting researchers have adopted different theoretical approaches to explain not just the economic but also the social and political potential of accounting (Burchell et al., 1980; Cooper & Sherer, 1984; Parker, 2011). There is now a growing literature that inquires into the roles of accounting in different social and political arenas, both in the past and in the present. There has been, however, a comparatively lower interest in the investigation of the social and political role of accounting *researchers*, with some exceptions (Catchpole & Smyth, 2016; Cooper & Coulson, 2014; Cooper et al., 2005; Haines-Doran, forthcoming; Neu et al., 2001).

This limited attention is surprising considering the methodological standpoint adopted in interdisciplinary perspectives on accounting. On the one hand, critical and interdisciplinary research has an anti-realist ontology and subjectivist epistemology, rendering the distinction between the research object and subject challenging, i.e., research activity is part of the social *reality*, and the generation

* Corresponding author.

E-mail address: carlos.larrinaga@ubu.es (C. Larrinaga).<https://doi.org/10.1016/j.cpa.2021.102359>

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of accounting knowledge and ideas is very likely to have itself social and political potential. On the other hand, this absence is remarkable considering the attention that postmodern philosophers have paid to the role of intellectuals and how central this issue is, for example, in the controversies between followers of Sartre, Bourdieu, or Gramsci (Archel et al., 2011; Haines-Doran, forthcoming).

The lack of attention to the social and political engagement of accounting researchers transpires in accounting journals, where the politics of accounting researchers are seldom discussed. Considering that *Critical Perspectives on Accounting* provides the opportunity to inquire about the social and political potential of accounting scholarship, we take this opportunity to present and discuss one of such events in which accounting scholars engaged in the discussion of a legislative reform that affected the labor relations of a whole country in significant ways. Two different governments, a social-democratic government in 2010 and a conservative government in 2012, modified the regulation of industrial relations in Spain. The successive reforms consisted, among other aspects, in including the notion of *forecasted losses* as an *objective cause* for employment termination. These reforms used a particular articulation of accounting technologies to radically transform job security in Spain, motivating a substantial group of Spanish accounting scholars to sign two successive manifestos in 2010 and 2012 that the authors of this paper promoted.

To examine this engagement event of the Spanish accounting scholars, this paper mobilizes Pierre Bourdieu's ideas in social accounting (Cooper & Coulson, 2014; Malsch et al., 2011; Neu et al., 2001). More specifically, this paper is interested in Bourdieu's (2000a) understanding of the public intellectual, i.e., "researchers who intervene in the political world" (p. 40) and the insights the notion of the public intellectual can provide in the context of academic engagements in the interplay between accounting, policy-making, and social issues.

The rest of the paper is structured as follows. The second section briefly reviews Bourdieu's notion of the public intellectual. The third section describes the methods employed to analyze the *forecasted losses* intervention. While section four sets the scene describing the field of industrial relations in Spain, section five describes the reform elements, singularly how the introduction of the *forecasted losses* exception prompted the intervention of accounting scholars. Section six provides the rationale and an insider interpretation of the two subsequent manifestos, and section seven analyzes the different responses that these interventions elicited in both fields. Finally, the eighth section provides some discussion and concluding comments.

2. Intellectual interventions

This paper is an exercise of reflexivity about the 'forecasted losses' intervention informed by Bourdieu's ideas on the intellectual engagements in public affairs (Bourdieu, 2000a; Bourdieu, 2000b; Malsch et al., 2011; Neu et al., 2001). Three central elements conform to Bourdieu's theory of practice: field, habitus, and capital. First, Bourdieu conceives social life as a struggle to occupy positions in the social space (*field*) that also involves defining the relative value of different forms of capital. Fields have their own unquestioned rules of the game, which he calls *illusio*. Those rules are taken for granted due to the existence of a set of shared beliefs about the game, i.e., *doxa*.

Second, individuals engage in the field struggle intentionally. However, their agency is somehow shaped by "structural limits" and by the "perceptions, aspirations and practices" that are generated by *habitus* that, in turn, "derives from the class-specific experiences of socialization in family and peer groups" (Swartz, 2003, pp. 102–103). This way, Bourdieu finds a balance between pure structuralism, where actors would be conceived as mere norms followers, and sheer voluntarism, where actors are conceived to deploy their agency to make free choices. For Bourdieu, agency is simultaneously strategic and limited, responding to opportunities and constraints according to what he calls *dispositions* (Swartz, 2003).

Finally, the existence of fields requires actors with the appropriate habitus and disposition to participate in those fields and invest their *capital* in the competition to occupy central positions in the field. Capital refers not only to resources but also to the relative value of those resources in the field, noting that such relative value is also subject to competition.

Researchers and academia are but a particular case of those fields and can be studied by reference to the general rules of the field (Bourdieu, 2000b). Engaging in scientific fields requires the scientific *capital* that allows intellectual competition as well as a specific *habitus* permitting the scholastic disposition "that is able to bracket from immediate concern the needs of everyday existence in order to work with ideas" (Swartz, 2003, p. 233), suspending the urgencies of common sense and creating the propensity to invest in the academic game (*illusio*) (Bourdieu, 2000b). By suspending the urgencies of everyday existence and focusing on the academic game, the scholastic disposition creates a propensity to build ivory towers, distancing researchers from public affairs. Nevertheless, in Bourdieu (2000a), the intellectual has an imperative to engage with public affairs, to "transcend the sacred boundary inscribed in their mind (...) to enter into sustained and vigorous exchange with the outside world" (p. 44). This intellectual imperative is consistent with the critical accounting project because it aims at exposing "the invisible but scientifically predictable consequences of political measures inspired by neoliberal philosophy" (p. 45). To avoid the problems generated by distant academic fields and achieve a genuine intellectual intervention, Bourdieu contends that rigorous research needs to engage in reflexivity to recognize how the social situatedness of our academic disposition affects research (Bourdieu, 2000a; Swartz, 1997).

A different set of problems concerning researchers' autonomy arises at the intersection between intellectual fields and other fields. As mentioned above, the relative value of the different forms of capital is a matter of field struggle. Among the different forms of capital, symbolic capital consists of cognitive structures to which actors are blinded because it has a taken-for-granted nature (Bourdieu & Wacquant, 1992). Symbolic capital results in symbolic violence because "the dominated accept as legitimate their own condition of domination" (Swartz, 1997, p. 89). All forms of power require legitimation, and economic and cultural capital frequently obtain legitimation by a transformation into symbolic capital, producing symbolic violence (Bourdieu & Wacquant, 1992). Such transformation is produced by those who work with ideas and language and, in this regard, intellectual interventions present a tension between the aim of shattering symbolic violence by exposing how different capitals disguise their conversion into symbolic capital and

the likelihood that the intellectual intervention could produce precisely the opposite effect, i.e., transforming “relations of exploitation into legitimate relations” (Swartz, 1997, p. 93). For this reason, Bourdieu is a sharp defender of intellectual freedom and autonomy and a critic of administrative power, economic capital, and any form of external interference in intellectual production, including university factions that limit the free flow of ideas, as well as any form of subordination to the means of intellectual production (Swartz, 1997).

3. Method

Bearing in mind that the aim of this paper is to reflect on an intervention that the authors led, we consider that an account of our own experiences, as intervening researchers, is a substantial part of the analysis. As a research approach, autoethnography systematically analyzes and describes the researcher’s personal experience (Ellis et al., 2010) and has been used in accounting (e.g. Haynes, 2013). However, in contrast with most autoethnographic studies, our experience is collective in nature. Therefore, we designed a collaborative autoethnography strategy. Collaborative autoethnography (Hernandez et al., 2017) is an “autoethnography that engages two or more autoethnographers in a research team to pool their lived experiences” (p. 251).

Collaborative autoethnography promotes autoethnographic research’s trustworthiness by allowing for the intersubjective discussion and contradiction of the multiple sources derived from personal experiences (Hernandez et al., 2017). Hernandez et al. contend that the logistical (e.g., geographical), relational and ethical challenges of collaborative autoethnography are better managed by advanced planning. Consequently, a limitation of this study is that autoethnography was only considered when the time had already passed since the events reported in this article. To cope with this limitation, insights for this autoethnography drew from several bilateral and collective conversations over the years, the exchange of different relevant documents that one of the authors meticulously stored, as well as the exchange of different drafts upon which new collective observations emerged. The events that took place on the occasion of this intervention, and the conversations with colleagues in accounting and other disciplines, politicians, journalists, and judges, among others, have meant a lot to us. We, therefore, have a vivid memory of many events and conversations, which we contrasted among us when conducting the analysis for this article. Some perceptions emerging from this analysis are included in section seven through representative quotes extracted from our dialogues to represent such collaborative autoethnographic conversations.

We complemented this collaborative autoethnography by analyzing documents related to the intervention, including drafts elaborated by the authors, emails exchanged with various actors, court sentences, regulations, and parliamentary proceedings. Reference to those documents is made in the analysis as applicable. Appendix 1 provides a list of public documents analyzed.

4. The field of industrial relations in Spain

To understand the social and political importance of industrial relations in Spain, it is informative to consider its history briefly, particularly in the 20th Century. In the 1920s, under the Primo de Rivera dictatorship, the union movement and industrial relations gained institutionalization through a collective bargaining system sponsored by the government in which the socialist union *Unión General de Trabajadores* participated, but not the anarchist unions, which were illegal. After the Spanish Civil War (1936–1939), all unions, but the fascist one, were banned. However, over the years, the union movement infiltrated the fascist union and fought Franco’s dictatorship (1939–1975), emerging as a central building block for the transition in the seventies to a democratic system and the harmonization of Spain with other European countries (Redero San Román & Pérez Delgado, 1994).

In this regard, industrial relations have transcended an economic/contractual perspective in Spain to have an essential social and political significance. Since the 1970s, workers’ rights have been considered a legitimate concern that needs to be balanced with concerns about economic efficiency. Employment and industrial relations are valued in Spain as an ingredient of a welfare state and a stable and advanced democracy, giving consideration to the employee-as-citizen as much as to the employee-as-producer. Industrial relations became a central matter in the configuration of citizenship in the 1978 Spanish Constitution, which mandated Parliament to legislate on the matter in the *Estatuto de los Trabajadores* (Workers’ Statute). Ever since the 1970s, *social dialogue* and consensus between government, employers and unions have carried strong legitimacy not only in industrial relations but in matters of general economic policy (Archel et al., 2011; Redero San Román & Pérez Delgado, 1994). In this regard, the government often calls most representative unions to negotiate (and confer with legitimacy) various industrial or economic policies.

Language is never neutral, and a discussion about *industrial relations* is more apposite to unfolding the sociohistorical circumstances described above than a conversation about *labor markets*, which fits better the neoliberal discourses. For the sake of consistency, we use labor markets in this paper only for the discussion of neoliberal policies. Spanish industrial relations have been characterized by a governmental sponsoring of trade unions and a *social dialogue* system, with trade union presence being weaker at the workplace than at the centralized statewide, regional and sectoral areas of negotiation (López-Andreu, 2018). In particular, centralized collective bargaining has allowed workers to be included in collective agreements in those places (e.g., small companies) where unionization is most challenging. As a result, between 1980 and 2010, it is estimated that about 80% of the workforce was covered in Spain by collective bargaining (Fernández Rodríguez et al., 2016). In contrast to governmental trade unions sponsoring and centralized collective bargaining, trade union density (i.e., union members as a percentage of the workforce) has traditionally been below 20% in Spain, well

below other European countries.¹ Finally, a crucial aspect of Spain's industrial relations field is that every aspect, from union representation to collective bargaining and working conditions, is regulated in detail and enforced by the labor courts. Spain is a notable exception in this regard, compared to other European countries, since only professional career judges can be part of labor courts² (Essenberg, 1986). In particular, two aspects meticulously regulated in Spain concern the protection against unfair dismissal and centralized collective bargaining (López-Andreu, 2018).

4.1. The neoliberal agenda

An extended role for unions and industrial relations is discordant with the neoliberal agenda. Institutions such as unions, collective bargaining, and employment protection are seen to impede individual and market liberty, preventing competition and the efficient allocation of resources by the labor market, according to neoliberal ideals (Smith, 2009). The belief that employment protection has detrimental consequences for the economy has motivated intergovernmental agencies to promote flexibilization policies that undermine employment protection (Heyes & Lewis, 2014). In the last decades, different EU governments have sought to transform the industrial relations institutions and outcomes that characterize the European welfare state to increase competition and grant employer discretion in the job market (Baccaro & Howell, 2011). According to Baccaro and Howell (2011), institutional transformations consist in the elimination of barriers that previously limited capital's discretion in the labor market: limiting the right to collective bargaining, fostering "unilateral employer decision making" (p. 527), or removing employment protection measures, among others.

"Institutions of industrial relations have everywhere come to reduce the constraints—in the form of labor law or collective regulation—acting on employers and thus to increase their ability to manage the workplace and their relationship with their employees as they please. The neoliberal trajectory that we observe finds its concrete form in this generalized expansion of employer discretion" (Baccaro & Howell, 2011, pp. 527-528).

The Spanish regulation to protect employees against unfair dismissal and coordinate centralized collective bargaining is at odds with neoliberal ideals. Although industrial relations and labor law used to be considered in the European Union as a member state competence, the European Union has developed new policies to intervene more directly in domestic industrial relations regulation. For example, labor market flexibility has been one of the European Commission's structural reforms (Hermann, 2017; Heyes & Lewis, 2014). This is particularly the case for Mediterranean countries, where structural reforms in the labor market were imposed by the European Commission in the negotiations to bail out the banking sector after the 2008 global financial crisis (Fernández Rodríguez et al., 2016), including "the decentralization of bargaining, the facilitation of opt-outs from centralized collective bargaining agreements and the limiting of wage increases to real productivity gains" (Cioffi & Dubin, 2016, p. 427). However, although these policies were imposed on different Mediterranean countries, Spain was particularly diligent in reforming its industrial relations, compared, for example, to Italy (Cioffi & Dubin, 2016; López-Andreu, 2018).

5. Reforming the field in Spain

Understanding the dynamics of the neoliberal reforms requires a consideration of the institutional frame in which they take place. The previous section described how the Spanish industrial relations field is meticulously regulated and how two key attributes of this field empower employees: judiciary protection and centralized collective bargaining. In contrast, this section describes how neoliberal reforms have gradually tried to strengthen the employer's position and promote decentralized bargaining, i.e., at the company level.

Deregulation of the labor market has often taken the form of "exceptions under certain circumstances from labor law or higher-level collective agreements" (Baccaro & Howell, 2011, p. 527). In the case of Spain, different reforms in the 1990s introduced in the legislation new *objective causes* for fair dismissal, including business' losses and the need for a better organization of resources to preserve the company's continuity and competitive position (Jurado Segovia, 2012; Montoya Melgar, 1997). Consequently, since the 1990s, Spanish companies could adduce in court those *objective causes* to terminate or modify the labor contract. Different reforms gradually included economic, technical, organizational, or production *objective causes*.

The 2008 financial crisis and the subsequent soaring unemployment rates in Spain provided the justification for further reforming industrial relations. It was ironically under a social-democratic government in 2010 (the *Partido Socialista Obrero Español* PSOE ruled between 2004 and 2011) that the neoliberal agenda made a substantial advance with the sixth reform of the labor market (Law 35/2010) since the approval of the 1980 Workers' Statute (Conde-Ruiz et al., 2011). This reform extended the *objective causes* for fair employment termination (Fernández Rodríguez et al., 2016). The initial text of the reform approved by the PSOE government and submitted to Parliament in June 2010 (Royal Decree 10/2010; *Real Decreto-ley 10/2010*) did not include any reference to the notion of forecasted losses (the events transforming the industrial relations field are displayed in the right-hand side of the vertical timeline in Fig. 1). However, the parliamentary validation of Royal Decree 10/2010 between June and September 2010 involved compromises with different political groups, with the consent of the Basque National Party (PNV) being decisive for the government to obtain a majority vote to move forward with the bill. Through a compromise amendment (number 185) submitted by PNV during the

¹ Data retrieved from ILOSTAT statistics on union membership at <https://ilostat.ilo.org/topics/union-membership>.

² Professional career judges appointed in labor courts amounted in 2019 to about 10% of the total professional career judges, according to the statistics of the Spanish General Council of the Judiciary <https://www.poderjudicial.es/cgpi/es/Temas/Estadistica-Judicial/Estudios-e-Infomes/Justicia-Dato-a-Dato/>

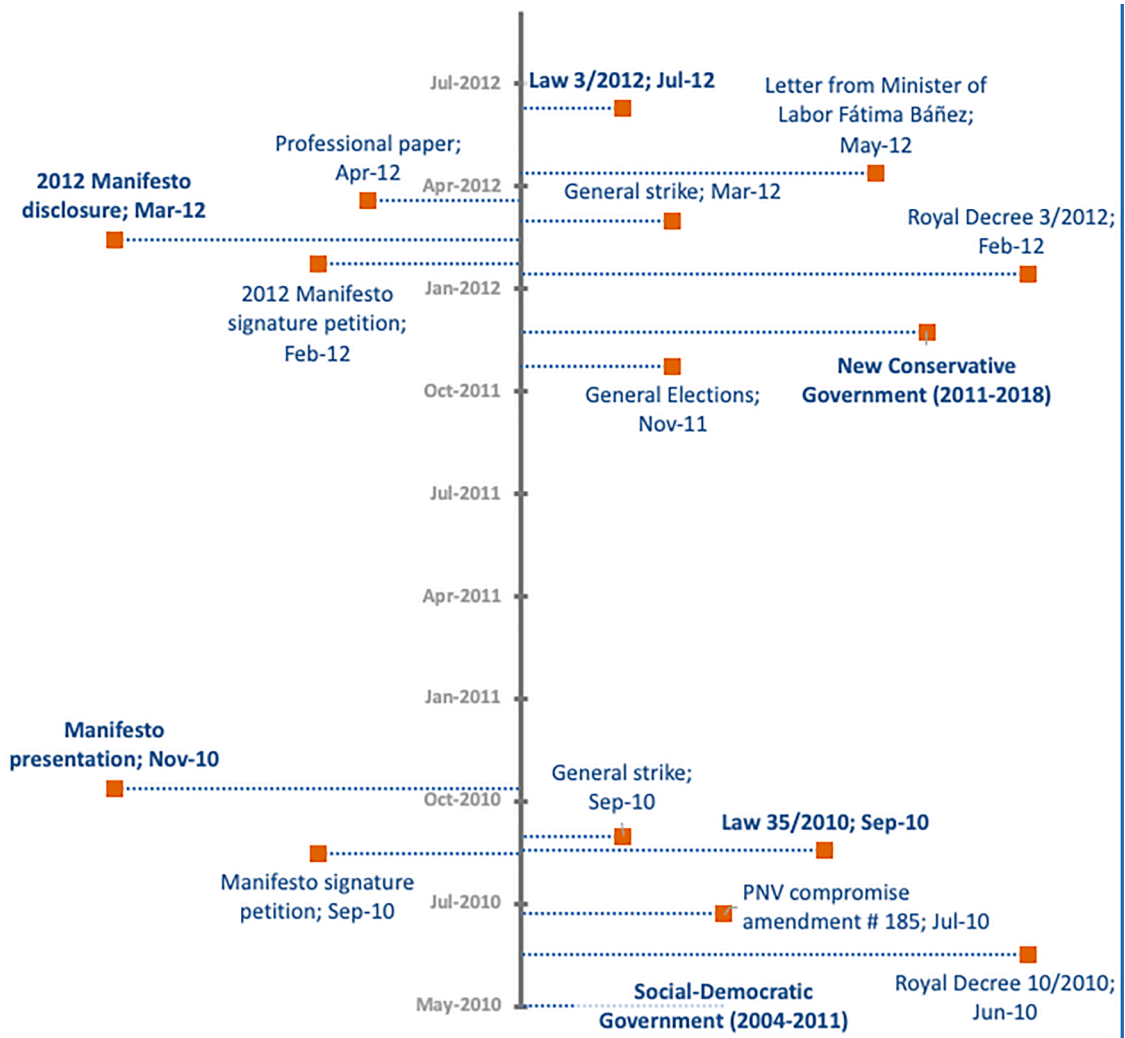


Fig. 1. Reform and manifesto timeline. Source: our own elaboration.

parliamentary deliberation the provision on forecasted losses was included as an *objective cause*. PNV argued clumsily that forecasted losses provided more specific reasons and legal certainty to the regulation. The reform was finally approved through Law 35/2010 and resisted by trade unions, who organized a general strike on September 29, 2010, with no effect in the approved regulation.

In essence, the reform in Law 35/2010 reduced dismissal costs, broadened *objective causes*, and allowed companies and employees to agree to opt out from centralized collective agreements (Fernández Rodríguez et al., 2016).

While the 2010 labor reform was given to effect by a social-democratic government (PSOE), the Spanish people granted in the 2011 elections an absolute parliamentary majority to the conservative *Partido Popular* (PP) that ruled from December 2011 until 2018. The conservative government submitted to Parliament in February 2012 a more uncompromising industrial relations reform (Royal Decree 3/2012; *Real Decreto-ley 3/2012*), which was approved later under Law 3/2012 in July 2012, eliciting a general strike on March 29 this year. Fernández Rodríguez et al. (2016) consider that this reform fundamentally reshaped the balance of power in Spain's industrial relations. It allowed the employer to introduce significant changes unilaterally, created new labor contracts without job security, and reduced the scope of centralized collective agreements. The 2012 reform also extended the application of forecasted losses as an *objective cause* for the employer to opt out unilaterally from centralized collective agreements. Cioffi and Dubin (2016) contend that the Spanish conservative government received particularly well the structural reforms championed by the European Commission to pursue its radical neoliberal labor agenda.

In summary, two different governments, a social-democratic government in 2010 and a conservative government in 2012, modified industrial relations in Spain along the lines of a neoliberal program. If the 2010 reform broadened the *objective causes* for fair dismissal and allowed companies and employees to agree to opt out from centralized collective agreements, the 2012 reform eroded the workers' position further. Both reforms instituted a new exception from labor law that eroded employment protection: the existence of forecasted losses could be presented as a reasonable cause for fair dismissal and, since 2012, for opting out from centralized collective

agreements.

6. Intellectual interventions in the forecasted losses case

The use of an accounting artifact, i.e., the notion of forecasted losses, to transform the field of industrial relations and, singularly, the level of employment protection motivated a substantial group of Spanish accounting academics to sign two successive manifestos that the authors of this article promoted. This section outlines the rationale for the manifesto and the events surrounding this academic intervention.

6.1. *The rationale of the manifesto*

A substantial intellectual common ground could be found among Spanish accounting academics around the question of the objectivity and reliability of forecasted losses, as introduced in the legal reform. In that regard, the manifesto rationale is not by any means unconventional, with arguments that any accounting student or practitioner could identify. When writing the manifesto, it was critical to set the common ground around which forecasted losses in both reforms were deemed inappropriate.

The manifesto succinctly expounded the differences between management accounting information and financial accounting information (Hemmer & Labro, 2008), paying particular attention to their contrasting characteristics to conclude that financial forecasts cannot be used to settle disputes between conflicting interests. The line of reasoning developed in the following paragraphs informed the manifesto, letters to members of Parliament, conversations with colleagues, press releases, the manifesto presentation, as well as a paper published in a Spanish professional accounting journal (Archel et al., 2012).

On the one hand, management accounting systems encompass a set of techniques and processes of performance measurement, analysis, and control used to influence organizational members to implement business strategies (Anthony & Govindarajan, 2001; Ferreira & Otley, 2009). In that regard, it is a widely shared notion that management accounting systems are behavioral tools that reflect the company's management goals. Among management accounting tools, budgeting systems translate the mission and business strategy into action plans, linking the long with the short term and bringing together the perspectives of different managers, raising awareness of the impact on collective results of actions in different areas (Libby & Lindsay, 2010). Budgeting involves decisions such as establishing specific targets, considering what is desirable and what is feasible, and the tension between imposition and participation. Budgeting is, in sum, closely linked to the company's strategic goals, with any forecast being used as an instrument to influence the behavior of organizational members. This information is private, internal to the organization, and is rarely disclosed to the public. Finally, it is based on forecasts and hypotheses about the future of markets, performance, and desires of managers and shareholders. Auditing this information is problematic (Schelluch & Gay, 2006).

Conversely, external financial information has significant distributive effects that concern managers, shareholders, employees, capital suppliers, and other stakeholders (Chiapello & Medjad, 2009). This information is regulated in the public interest to reduce information asymmetry by national and international accounting bodies (e.g., IASB, FASB, the European Union) to ensure that it meets the information needs of generic users, such as investors and employees, that are not in a position to demand tailored reports. For this reason, the financial accounting regulation sets some standards to ensure the relevance and reliability of such information, with reliability meaning that information is free from bias and errors (i.e., objective), something that is enforced by auditing (IFAC, 2011). Consequently, prospective information and opinions provided by management are excluded from the scope of the auditing activity (Ng et al., 2013).

Accordingly, the manifesto argued that the field of industrial relations transcends the boundaries of organizations and management to occupy a public and social sphere, where structures and agents that are external to the organization (centralized collective bargaining, trade unions, the courts, or the government) play a substantial role. Additionally, employment termination and collective bargaining are essentially conflictual activities in which the simple use of information has distributional consequences. In this context, it is not a surprise that the use of unaudited management financial projections could create several problems, including manipulation, never-ending debates about the soundness of specific forecasts, and legal uncertainty.

6.2. *Academic intervention: the 2010 and 2012 manifestos*

Previous accounting interventions reported in the literature consist of writing articles for magazines and newspapers (Neu et al., 2001), the preparation of public reports (Cooper & Coulson, 2014), or the implementation of social accounting in organizations (Dey, 2007). Unlike those experiences, based on specific cases, the intervention reported in this paper challenged the misuse of an accounting concept in policymaking in a field so sensitive as industrial relations. This intervention also involved a wide array of activities and strategies to engage with relevant actors in a country such as Spain, with the challenged policy potentially affecting millions of employees, thousands of businesses, and public officers, among others. The intellectuals engaging in this intervention adopted a proactive stance to reach the relevant actors, something that involved substantial effort from the academics' side, apart from the pure intellectual one.

The abovementioned PNV compromise amendment that included the reference to forecasted losses as an objective cause for fair dismissal was approved in a Parliament commission at the end of July 2010. Some conversations between accounting scholars and professionals emerged from that moment. However, it was not until early September that the authors of this paper decided to call Spanish accounting university academics to sign a manifesto (the actions taken in the academic intervention are displayed on the left-hand side of the vertical timeline in Fig. 1). This intervention involved proactive steps in catching the public attention. First, the

manifesto was shared with a short number of scholars to gain their initial support and lead the manifesto. Then, second, counting with the initial support of fourteen accounting scholars (including the authors), we initiated a signature petition addressed to all Spanish accounting academics, using formal and informal networks. Third, after about 150 academics signed the manifesto in a period of ten days, we proactively contacted journalists and senior union officers to share the information about the manifesto, although, in the meantime, the law was approved. Finally, the manifesto was presented in Madrid in November 2010. By then, the manifesto was signed by 182 scholars in total.

While the inclusion of the forecasted losses exception in Spanish industrial relations came unexpectedly in 2010, this stimulated thinking, conversations, and a sense of the social significance of accounting, in such a way that when in February 2012, the conservative government approved Royal Decree 3/2012, which extended this clause to the employer's discretion to opt out from centralized collective agreements, accounting scholars had already a position. Although the 2010 academic arguments found a limited echo, we felt that a reform made by a new government deserved the confrontation with our arguments for reasons of consistency. Therefore, in February 2012, the authors of this paper agreed to draft a new manifesto and start a new signature petition, again addressed to all Spanish accounting academics. Two hundred and four accounting scholars had signed the manifesto in three weeks (the final number came to 207). This intervention was timelier compared to the previous one in that it was made well ahead of the Parliament debate and validation of the governmental Royal Decree (see Fig. 1). In that respect, the regulation could still be improved in Parliament. Therefore, we engaged in an active strategy to disseminate the ideas motivating the manifesto. As in the previous case, we proactively contacted journalists and senior union officers. We produced a paper published in the highest circulated professional journal in Spain at the time (Archel et al., 2012). We also wrote to members of the Parliament to share the concerns of the academic community. Finally, we engaged with labor law scholars and practitioners. In the end, despite all the arguments made, the conservative majority did not consider these academic concerns in the final approval of Law 3/2012. However, the intervention was not unsubstantial, and it is interesting to reflect on the encounters and struggles that it produced in the academic and industrial relations fields, as this could provide some insights into a more nuanced reality.

7. Consequences of the reform and consequences of the intervention

While the previous section described the intellectual foundation and the activities carried out as part of the intellectual interventions, we now turn our attention to the field dynamics that resulted from the changes effected by the reforms and the intervention of the accounting academics. Considering the importance of this study's autoethnographic element, as explained in section three, part of this analysis consisted of conversations between the authors that are presented here through illustrative quotes extracted from our dialogues.

7.1. Consequences of the field reform

Fernández Rodríguez et al. (2016) have studied the changes produced by the Spanish labor law reforms and have found that the main effects are: a decline in the number of collective agreements and employees' protection; a cut of salaries, and worsening of working conditions; and fragmentation and politicization of industrial relations. First, the number of employees covered by collective agreements has been curbed from 12 million in 2008 to 10.2 million in 2015,³ with a decline in the collective bargaining coverage rate from 81% in 2009 to 73% in 2016⁴. Those figures are associated with the weakening of trade unions that the reforms have produced (Köhler & Calleja Jiménez, 2018), as demonstrated by trade union density, which further deteriorated in this period from 17.5 in 2009 to 13.9 in 2015.⁵

Second, Fernández Rodríguez et al. (2016) report a 10.4% decline in the average annual salary between 2011 and 2014 for Spanish employees, 18.2% for employees under 35. Overall, these figures translated into a declining labor share of income in Spain from 50.5% GDP in 2008 to 45.3 in 2016⁶. The flexibility measures introduced in the reforms facilitated the absorption of the crisis by looming unemployment rates (from 8.2 in 2007 to 26.1 in 2013), spreading the risk from the margins of the labor markets to the previously unaffected core workers (López-Andreu, 2018), but still affecting substantially more young people with temporary contracts.

Finally, the reforms produced fragmentation and politicization of industrial relations, with the more representative unions losing ground to more radical and politicized unions (Fernández Rodríguez et al., 2016, Köhler & Calleja Jiménez, 2018). In fact, despite a low and declining trade union density, the public perception of the role of trade unions in protecting workers remained solid and positive in Spain, with an increase from 60% to 73% support between 2005 and 2015, according to the International Social Survey Programme: Work Orientations (ISSP Research Group, 2013, ISSP Research Group, 2017). It is interesting to note that, according to the Eurobarometer (European Commission, 2018), such support in 2018 was more robust for Spaniards under 40 years and, particularly, under 25. Fernández Rodríguez et al. (2016) contend that proponents of the neoliberal agenda are simplistic and naïve concerning how industrial relations operate, paying no attention to their historical development (as outlined in previous sections). Being aware of the radicalization that the reform has produced, Fernández Rodríguez et al. (2016) report how part of the employers is increasingly willing

³ Data retrieved from Ministerio de Trabajo y Economía Social statistics on collective bargaining at <https://www.mites.gob.es/estadisticas/cct/welcome.htm>

⁴ Data retrieved from ILOSTAT statistics on collective bargaining at <https://ilostat ilo.org/topics/collective-bargaining>.

⁵ Data retrieved from ILOSTAT statistics on union membership at <https://ilostat ilo.org/topics/union-membership>.

⁶ Data retrieved from the Spanish National Statistics Institute (INE) statistics on national disposable income at <https://www.ine.es/>.

to compromise with the traditional unions rather than taking full advantage of the prerogatives granted to employers by the new regulation.

On different grounds, the economic causes of employment termination also created legal uncertainty, as judges find it difficult to assess the legal evidence stemming from economic figures and projections (Jurado Segovia, 2012). In Gutierrez-Solar Calvo's opinion (2011), forecasted losses are difficult to refute because no reality objectively invalidates the argument presented by the company. We consulted different law students and practitioners who confirmed this problem, despite the legal requirement introduced in the development of the 2011 regulation to present before the court a technical report explaining the criteria used to estimate the forecasted losses.

7.2. Academic reactions to the interventions

The manifesto was a unique event in the Spanish accounting academia, signed by a sizable number of scholars. Signatories of the 2012 manifesto included associate professors (39%), lecturers (18%), professors (14%), senior lecturers (10%), part-time instructors (10%), and other (9%), a distribution that reflects the structure of the academic staff of Spanish public universities.⁷

As part of the collaborative autoethnography, we have discussed the role of individual academics and the accounting academia in the interventions. First, we found that the willingness to sign was shaped by different perceptions about the manifesto's role with regard to the university's mission. On the one hand, some people in academia did not think that this manifesto was an academic activity. In one of our universities, the academic secretary instructed the press office not to release any information about the manifesto on those grounds. Likewise, the Spanish accounting associations distributed the signature petitions, but they did so only at the end of their newsletters. They did not consider endorsing the manifesto either. One of us complained about the lack of structure to channel academic engagement:

"And then, always, let's say, whenever we [academic scholars] have engaged in [public policy], it was accidentally, there is no organization in any association that collectively creates working groups, nothing, zero."

On the other hand, further scholars understood that the manifesto was conducive to academic duty. There existed a sense of commonality of purpose that materialized in the support provided by about two hundred accounting academics. These were the recollections of one of us:

"I think that was a little bit what happened at the time of the manifesto, that people, at least in conversations I had, were in favor of it, because they saw that professionally it was a very reasonable thing, and that accounting already had a lot to say on this subject."

There was a common ground in the academic community around the rationale of the manifesto explained in section six. In that regard, some conversations revealed that a part of the signatories could very well support the empowerment of the employer's position (the reform's aim), but not the employment of forecasted losses (one of the reform's means) because it was inconsistent with concepts and values that pertained to the accounting discipline.

Some positive academic values are certainly nurtured in a disciplinary environment:

"Above all, I believe there is one very important thing, and that is feeling good about oneself, right? To think that you are doing the right thing. (...) Look, there are technicalities but this is also about something that is difficult to grasp, it is about feelings. It was about feelings, because we felt hurt when they talked about [the accounting discipline] with such frivolity."

Corroborating this association between signatures and academic duty (and refuting our expectations), individual academics' political allegiances played a more volatile role in the willingness to sign; only a small number of colleagues changed their minds depending on the ruling political party. However, it is essential to bear in mind that there is still a tension between the academic duty and the intellectual discussions carried out in our comfortable ivory towers that too often keep us away from the conflicts and material necessities arising from, for example, industrial relations.

Second, and quite unsurprisingly, we found that the intervention was conditioned by some external interferences in intellectual freedom and autonomy that Bourdieu would disapprove of. Interferences that inhibit any disposition to intervene beyond academia include those produced by administrative power, economic capital and, university factionalism. How bureaucratic research performance measurement systems rather than intellectual competition increasingly affect academic careers (Picard et al., 2019) is a crucial administrative interference in intellectual freedom. As critical interventions are not considered in those systems, we think this Orwellian *doublethink* is creating an impediment for the standardized academic performer to sign the manifesto, which is progressively stronger. We are frustrated by this situation:

"We are totally integrated in debates without any social relevance, when really, I believe that without doubt accounting has social relevance, then, we are locked in our world, now what? H-Index?"

"There is a course in my university (...) very popular, in which they train [academics] to speak this language, how to build your curriculum, how to publish in journals, even if they are not [relevant for] your field... I'm amazed how they make you speak this language."

Economic interferences in academic freedom are ubiquitous, more so after the effects of the 2007 global financial crisis in Spanish

⁷ Except for part-time instructors who are professional practitioners (e.g., auditors) and are underrepresented among the signatories. Data retrieved from the Ministry of Universities statistics on University Personnel Statistics at <https://www.universidades.gob.es/portal/site/universidades/>.

public universities. While most accounting scholars to whom we addressed the signature petition were tenured, all were undoubtedly experiencing the consequences of austerity measures and deteriorating working conditions to a greater or lesser extent. In this situation, any intellectual intervention might be perceived as a luxury by tenured staff who see their salaries decrease and their workload augment and, especially, by untenured colleagues who suffer employment insecurity and are poorly organized. Although the authors are tenured, our conversations focused on the situation of untenured colleagues:

"I put myself in their situation. Well, what do I have to do here to survive? It is survival, isn't it? (...) it is to think, and tomorrow I might be on the dole. (...) [My concern is how] can I supplement the miserable salary (...) my last, let's say, concern, right now is to commit to anything, but to commit to myself."

The paradox is that those who have better reasons to protest don't fight (...) I don't know, maybe they can see us, look at them, now they come to ask us..."

Economic interferences could have discouraged the participation of some scholars. However, as mentioned above, the participation in this intervention by untenured accounting academics was similar to that of tenured scholars. In contrast, some tenured scholars showed their agreement with the manifesto rationale in personal conversations with us but did not come forward to sign it publicly because they understood this could undermine their professional opportunities inside or outside the university.

Finally, something characteristic of Spanish academia, we also perceived that personal sympathies and allegiances played a significant role in the decision (not) to sign the manifesto.

"I think a lot of people act within those parameters, don't you? Affinities or disagreements are more important than what we are talking about. That's right. But, well, I think that happens in our discipline and in many others, right?"

In sum, a substantial number of academics supported the manifesto mainly motivated by a shared sense of academic duty, although this view was not unanimous. Additionally, we could appreciate how bureaucracies, economic restrictions, and factionalism could have interfered in the disposition to participate in the intervention.

7.3. Field effects of the interventions

We now describe the dynamics that the intervention produced in the industrial relations field by reference to how different actors reacted to the manifesto. Concerning the media, the filtering effect to which Neu et al. (2001) refer operated to a limited extent in 2010, considering the volume of accounting academics that signed the manifesto. It was covered by press agencies, two statewide and several local newspapers, and one of the authors was interviewed in the statewide public radio station. As it turned out, journalists were not active information seekers. Instead, we worked actively to make sure that the message arrived in the media and, still, our effort was unsuccessful in many cases.

In contrast, the 2012 manifesto received a substantially lower coverage by the media but received more attention by what Neu et al. (2001) call the producers, those that can receive "technical, scientific and reasoned argument", rather than "popular discourses and simple, digestible stories" (p. 756). The primary producers in this field are the legislators and judges that design and apply the new regulation. Already in 2011, the social-democratic Minister of Labor, Valeriano Gómez, conceded that it is not easy to determine the concept of forecasted losses (Cinco Días, 2011) and declared that his government was trying to avoid the easy way for collective layoffs that the reform created. They demanded a technical report attesting to the calculations prepared by a third independent expert, something inconsistent with the existing regulation.

In 2012, in response to our communications, we received feedback from one senator and three Parliament members, including the former Minister of Labor, Valeriano Gómez. The conservative spokesperson in the Parliamentary committee dealing with the debate and validation of the Royal Decree was also aware of the manifesto. It should be taken into account that the 2012 manifesto was disclosed while the Royal Decree was still being validated in Parliament, and, therefore, there was still room for improvement in the lawmaking debates (see Fig. 1). We noted in our communications the existence of a clumsy contradiction between the Explanatory Memorandum and the actual articles of Royal Decree-Law 3/2012. Compared to the 2010 regulation, the memorandum stated that the new wording of the regulation removed "future projections, which are impossible to prove", limiting the judicial consideration of the evidence to "an assessment of the concurrence of certain facts: the causes". However, the relevant article did remove the previous byzantine provisions about business viability and competitiveness but did not eliminate the forecasted losses clause, furthering even more the employer's position in industrial relations.

In May 2012, we received a letter from the conservative Minister of Labor, Fátima Báñez, where she rebutted the 2012 manifesto on the grounds that, on the one hand, the new regulation did substantially not change the 2010 reform and, on the other hand:

"the Council of State validates the use of this term in its decision (...). It merely points out that it would be more correct to refer to the case in which the alleged economic cause consists in forecasting losses rather than to forecasted losses, but does not outline any legal reproach for the use of such a concept" (Minister of Labor, letter 10/05/2012)

Interestingly, while members of the Senate and the Parliament from both the conservative and the social-democratic parties reacted to the manifesto, we could not engage in any conversation with any representative of the leftist party (Izquierda Unida), despite our attempts by email and telephone.

In sum, the accounting academics' intervention caused some trouble but did not substantially affect the regulation itself. The Spanish Parliament did not invite any signatory of the manifesto, nor any other accounting scholar, to provide an expert opinion of the soundness of introducing such a concept in industrial relations regulation.

However, as important as regulation is the daily practice in industrial relations and law application in labor courts. In that regard,

the publication of Archel et al. (2012) produced some sympathy in the judiciary. For example, in personal communication, a senior magistrate expressed a sense of relief when he saw that a group of experts confirmed his opinion that forecasted losses could not be considered as *facts* as the legislator was pretending. The evaluation of such evidence was causing great concern in the courts, according to him. Several rulings also cited our professional paper for making precisely this point. Moreover, we need to stress that the opinion of those professional career judges is decisive since only they can integrate labor courts, and the reform implementation crucially depends on their interpretation of the law.

Finally, considering that trade unions are relevant producers in this context, with interests aligned with the manifesto, we find remarkable our inability to engage in a conversation about our intervention with trade unions. We attempted to communicate with the most representative unions more formally by letter and informally by telephone and emails with no result whatsoever.

8. Discussion and concluding comments

This paper mobilizes Pierre Bourdieu's ideas to inquire about the social and political potential of accounting scholarship, reflecting on the intellectual intervention of a Spanish group of accounting scholars. This reflection provides us the opportunity to present in a structured manner this engagement, which involved the challenge of the reform of Spanish industrial relations, in which accounting concepts played an unexpected role. By means of two reforms approved in 2010 and 2012, the notion of forecasted losses was introduced as an exception that limited employment protection against unfair dismissal and allowed employers to opt out from centralized collective agreements. The academic intervention took the form of two manifestos (led by the authors of this paper) signed by about two hundred Spanish accounting academics.

Our experience in the intervention allowed us to analyze two different sets of dynamics. On the one hand, we could identify the forces at work in the accounting academic field, with *habitus* and disposition being key concerns. On the other hand, the intervention produced a confrontation between the academic and other fields, such as policymaking and industrial relations. Both questions are discussed now by reference to Bourdieu (2000a, 2000b).

8.1. Intervention as scholastic disposition

This paper is an exercise of reflexivity on our intervention. For Bourdieu, reflexivity is needed to recognize how the social situatedness of our academic disposition affects research (Swartz, 1997). These events provided us not only with a personal but also with a collective perspective. In that regard, in contrast with interventions reported in previous literature (Cooper and Coulson, 2014; Dey, 2007; Neu et al., 2001), this intervention simultaneously involved a remarkable number of accounting scholars.

While the very existence of a field requires actors who accept and believe (*doxa*) in the terms of the competition (*illusio*) in such a way that they have a disposition to invest in those fields (Bourdieu & Wacquant, 1992; Swartz, 1997), some interferences like narrow research evaluation, the propensity of Spanish academia towards factionalism, academic proletarianization, and professional expectations, shaped a somewhat distanced academic field, unwilling to engage in debates with other fields. First, the Spanish accounting academia is not alien to the global trends of research bureaucratization, research desingularization, and researchers dequalification (Picard et al., 2019). Those bureaucracies are fed and reproduced by scholars willing to participate in academic fields who need to follow the dictates of governmental agencies and journal rankings to survive. Research bureaucratization goes hand-in-hand with academic proletarianization, with every reform of the Spanish public university system introducing new low-paid academic professional categories and postponing tenure (Schwaller, 2019). Likewise, stepping forward was perceived by a few scholars as harmful for their actual or potential senior positions. Additionally, the reactions to the manifesto allowed us to reflect on how factionalism, and associated expectations about favors or retribution, have traditionally led Spanish scholars to carefully consider their allegiances and position in the academic field (Casanueva & Larrinaga, 2013).

For Bourdieu, to exist in intellectual life is to differ, and scholars struggle for positions in the academic field with legitimate weapons consists of the respective contribution (Swartz, 2003). However, interferences from administrative and economic powers create heteronomous intellectual fields, in which bureaucrats (and not scholarly competition) determine the relative position of scholars. As a result, intellectual freedom and autonomy are limited, potentially hindering the willingness to intervene in exploring the political and social potential of accounting.

On a more positive note, this intervention was a relative success in terms of accounting academic mobilization. In contrast with the concerns expressed in the literature (Haines-Doran, forthcoming; Neu et al., 2001), we could not find any sign of our cultural capital being attacked due to the manifesto. The misuse of an accounting concept with exogenous motivations to the accounting discipline produced discomfort among academics, an intellectual common ground, and a solid footing to this intervention. Moreover, rather than risking cultural capital, there was a sense that the intervention contributed to nurturing the accounting discipline. The disciplinary origins of our intervention served to protect the cultural capital and the autonomy of the accounting discipline (Bourdieu, 2000b) but stand in contrast with the critical accounting literature advocating assisting social movements from below (Catchpowle & Smyth, 2016; Haines-Doran, forthcoming). Bourdieu thinks that the *doxa* and capitals are different in the academic field and the public arena and that academic freedom and autonomy are risked in academic interventions.

8.2. Intervention as field struggle

As has been previously explained, the manifesto was motivated by a belief that an accounting concept was misrepresented in the industrial relations field, with legal and social consequences. We argued that the use of unaudited management financial projections

paves the way for manipulation, never-ending debates about the soundness of those forecasts, and legal uncertainty.

The notion of forecasted losses was introduced in the regulation in the context of a gradual transformation of industrial relations by removing barriers to capital's discretion in the labor market. Intergovernmental agencies and, in particular, the European Union championed this transformation, which was resisted in different societies by trade unions and governments. In Bourdieu's terms, we could interpret that those institutions mobilized their cultural, political, and economic capital to empower the employer's position in industrial relations. However, this attempt was facing legitimacy problems, as workers and their representatives did not consent to their own domination. In different words, those institutions found it challenging to transform cultural, political, and economic capitals into symbolic capital (Bourdieu, 2000b; Swartz, 2003).

Our interpretation is that the notion of forecasted losses plays the role of producing such transformation into symbolic capital. The reform broadened the *objective causes* for fair dismissal and allowed employers to opt out from centralized collective agreements in the event of forecasted losses. Proponents argued that making companies adaptable to the crisis could help to recover employment. Forecasted losses produced symbolic violence, disguising the empowerment of the employer's position in *objective causes* for fair dismissal and in the intent to recover employment. In that regard, our intervention could be interpreted as aiming to expose the mechanisms of such symbolic violence (Bourdieu, 2000b; Swartz, 2003) by explaining how the notion of forecasted losses was misrepresented in the reform. Upon reflection, we think that despite the abovementioned interferences in the academic field, the relative intervention's appeal for accounting scholars was due to the simplicity of the message (in the eyes of accounting academics) and the absolute position. The clear standing of the manifesto also allowed the intervention to avoid the intellectual capture problems to reproduce symbolic violence, as identified by Bourdieu (Bourdieu, 2000b; Swartz, 2003).

Field struggle is primarily a struggle over the relative value of different forms of capital. Intellectual capital is (or should be) the currency of intellectual fields, but its mobilization in different fields is problematic. In the context of academic interventions, Neu et al. (2001) distinguish between messages addressed to the consumers through the media that necessarily need to be digestible and messages addressed to the producers that can convey more technical and reasoned arguments, arguing that interventions need to produce the later kind of messages. This intervention consisted of two acts. First, the intervention in 2010 was untimely, and we tried to focus our energies on the media. The result was somewhat disappointing because the media coverage was limited. We were particularly surprised by the lack of attention given by actors that we anticipated would concur with our arguments, like trade unions or the leftist party *Izquierda Unida*. We can speculate that the intervention's disciplinary genesis must have deterred unions from engaging in the conversation; a further explanation could be the lack of resources or the low trade union density. In any case, further research is needed to understand and foster the cooperation between accounting academics and trade unions in Spain.

Second, the media coverage was minimal in 2012. However, over time, it was clear that some producers were voicing similar arguments (e.g., Minister Valeriano Gómez in 2011) or reacting to our arguments (Minister Fátima Báñez in 2012). Even more importantly was, as the reform moved forward, the impact that our "reasoned message" (Neu et al., 2001, p. 757) could have in the judicature in terms of presenting expert arguments in a professional article against the use of forecasted losses as evidence. While interventions reporting in the literature have focused on the use of accounting in specific decisions (Catchpole & Smyth, 2016; Cooper & Coulson, 2014; Cooper et al., 2005; Haines-Doran, forthcoming; Neu et al., 2001), our intervention focused on the use of accounting in the law, with potential pervasive effects statewide. In this respect, engaging with the producers, rather than social movements, could be seen to have produced some effects. In that regard, we could find some court rulings that cited our professional article. Moreover, examining court rulings on the matter reveals that judges have interpreted forecasted losses restrictively, considering them as evidence only when accompanied by losses in previous fiscal years and by a reasonable justification of how the decision may affect business viability. That juridical practice has made the forecasted losses exception somewhat redundant, as previous losses and other potentially objective causes were already considered in the legislation and consequently limited its effect.

Finally, the question about the intervention's success can be answered by reference to the different fields. In the industrial relations field, the intervention could not have a direct effect (Neu et al., 2001). There were many forces at play in the reform of this field, and what our intervention could realistically do was provide rational arguments for the producers of this regulation. An indulgent interpretation is that the intervention provided arguments for the forecasted losses clause's failure in practice. A strict interpretation is that the intervention did not stop introducing the forecasted losses exception for fair dismissal and opt-outs from centralized collective agreements.

Nevertheless, despite the growing implication of accounting matters in regulation and policymaking, this intervention is unique in the Spanish accounting field. The participation of accounting academics in providing advice to policymakers is somewhat limited, something that calls for the accounting academics' attention to engage in a broader and longer-term perspective, fostering different academic roles beyond the classroom and scientific journals. From our perspective, this is not the job of single academics but is every academic responsibility. As García-Torea et al. (2019) contend, significant interventions can only take the form of long-term and collective engagements.

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Appendix 1:. Selected public documents examined

Consejo de Estado: Dictamen 389/2011. Proyecto de Real Decreto por el que se aprueba el Reglamento de los procedimientos de regulación de empleo y de actuación administrativa en materia de traslados colectivos. 14/04/2011.

Ley 3/2012, de 6 de julio, de medidas urgentes para la reforma del mercado laboral. BOE núm. 162, de 7 de julio de 2012.

Ley 35/2010, de 17 de septiembre, de medidas urgentes para la reforma del mercado de trabajo, BOE núm. 227, de 18 de septiembre de 2010.

Manifiesto sobre pérdidas previstas

Ministerio de la Presidencia, Enmiendas al Proyecto de Ley de medidas urgentes para la reforma del mercado de trabajo (procedente del Real Decreto-Ley 10/2010, de 16 de junio).

Real Decreto-ley 10/2010, de 16 de junio, de medidas urgentes para la reforma del mercado de trabajo. BOE núm. 147, de 17 de junio de 2010.

Real Decreto-ley 3/2012, de 10 de febrero, de medidas urgentes para la reforma del mercado laboral.

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