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What comes after entanglement? Activism, anthropocentrism, and an ethics of exclusion, by Giraud, Eva Haifa, Durham & London, Duke University Press, 2019, 250 pp., \$26.95/£21.99 (paperback), ISBN: 9781478006251

Maybe it has always been challenging for accounting scholars to keep up with the possibilities of accountability as a topic of social and political inquiry. Explorations of accountability have recently been spreading, perhaps in particular broadness, across a wide range of social and political discourses – from practical questions of holding people and organisations to account for what they get us into to more specialised and even somewhat esoteric investigations of how accountability is an intrinsic aspect of the social, organisational, technical, and natural worlds we live in. The lack of correspondence between the different discourses of accountability has remained notorious. Whilst certainly precious connections have over time been established between studies of accountability in accounting and in wider social and political discourses, studies, and theories, the diffusion of the concept of accountability continues to outpace accounting scholars. Against this background, contributions that help establish connections between the different discourses of accountability must be particularly welcome, not only among accounting scholars. Eva Haifa Giraud's book *What comes after entanglement?* is one such contribution.

What comes after entanglement? can be read as an extended commentary on the recent influence of notions of relationality and entanglement in the trail of Karen Barad's "Meeting the Universe Halfway" (Barad 2007), a book that locates the issue of accountability in the physical fabric of reality. Eva Giraud picks up on Barad's insight that each act of entanglement is also an act of foreclosure – revealing certain aspects of co-existence whilst obstructing others. Where Barad talks about quantum physics and acts of measurement that entangle matter and at the same time eliminate complementary possibilities of materialisation, Giraud considers political activism and the foreclosures involved in generating scope for meaningful change. Drawing on a broad range of examples from struggles against fast-food chains to animal rights activism and conservationism, Giraud asks her readers to consider a shift of focus from the ethics of relational entanglement towards what she calls an ethics of exclusion. She wants us to appreciate exclusion as a creative and productive act, a crucial step in responding to the empirical complexity of making interventions, politically, intellectually, and epistemologically, in an entangled universe in which scientists and political activists are well-advised to compare notes. In Giraud's ethics of exclusion, the scientist can learn from the activist "from the micropolitics of eating or waste disposal, to questions of how to intervene in large-scale systems associated with animal agriculture or technoscientific practice" in finding "ways of acting amid this complexity" (Giraud 2019: 171).

Giraud's book can also be read as an elaboration of María Puig de la Bellacasa's forceful advocacy of "Matters of Care" (Puig de la Bellacasa 2017), which like Barad's work has been highly influential in establishing an overriding concern with relationality in what has been called the "new materialism" in critical social inquiry. In this respect, Giraud picks up where Puig de la Bellacasa had intervened in debates about the role of actor-network theory for critical scholarship. Against Latour's "matters of concern", Puig de la Bellacasa had posited her "matters of care" because "we cannot throw away critical standpoints with the bath of corrosive critique" (Puig de la Bellacasa 2017: 49). Giraud brings out the critical edge in exploring matters of care by showing how care is an intervention into the lives of others that affirms relationality but also excludes, implicitly or explicitly, patterns of development. The care for laboratory animals, for example, can be leveraged against activists in the

battle over animal experiments and against those that are claimed as beneficiaries of care. For Giraud, the problem is not that the exercise of care on such occasions would not be innocent, not sufficiently neutral, or just not careful enough but that, once again, exclusion deserves more attention as an intrinsic aspect of acting and caring. Rather than avoiding exclusion or treating it as a regrettable side effect of an otherwise affirmative caring relationship, Giraud advises us to embrace the creative force of exclusion, attend to it and, perhaps we might say, take good care of that, too.

Readers of this journal will appreciate Giraud's book as a timely commentary on the ties that bind political activism and social science scholarship as well as on the commonality of interests from which mutual ties and sympathies arise. When diving into the complexities of activist struggles, Giraud's overall perspective on the making and breaking of knowledge claims is self-consciously tactical (Giraud 2019: 18-20). Rather than clearing or balancing claims on truth or the righteousness of various positions, Giraud's primary interest in "acting amid this complexity" arises from positions which have already been taken to be worth pursuing. Such positions are nowadays hardly limited to activist scholars only; they define the situation in which many social scientists, including quite possibly you as a reader of this journal, will find themselves. How often is knowing which side to take much less difficult than knowing what to do about it? Struggling with the ethics of exclusion will not be resolved by intellectual commitments to some form of correct knowledge, methodology, worldview, or theory – the needs for an ethics of exclusion arises despite considerable confidence on where to stand. What is required is extending our accountability for drawing lines in the material muddle of our activist and intellectual, political or academic practice. In this sense, Giraud's book is a faithful follow-up to Barad's discussion of the ethics of making cuts in the entangled universe, down to the quantum level, accountability all the way (see Barad 2007: 58f., 182-184; Hollin, Forsyth, Giraud, & Potts 2017: 932-935).

Thinking of social and environmental accountability, perhaps you will be drawn to consider that "*What comes after entanglement?*" might well become: What comes after integrated reporting, after ESG, after blended-value accounting, multiplied bottom lines, variously entangled and hybridised forms of accounting and accountability? Next then, perhaps, would be disentangling and untucking interests and stakeholders we might confidently want to disenfranchise? Barad's case for an ethics of exclusion goes some way beyond establishing that there will always be an inherent disregard involved in how we entangle ourselves in matters of care, towards giving her readers a clear sight of the need for an affirmative ethics of foreclosing possibilities of existence. Students of accountability and current accounting regimes will tend to have an inkling of where they will start disregarding and, ideally, might want to end up foreclosing. "It is not just that certain forms of agency, practices, or realities are marginalized by given sociotechnical arrangements, but that they cannot even come into *being* when other relations exist", writes Giraud (2019: 179, her italics). Reminds you of anyone?

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Additional references:

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Puig de la Bellacasa, María, 2017: *Matters of Care: Speculative Ethics in More Than Human Worlds*. Minneapolis: University of Minnesota Press