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Closs-Davies, Sara; Bartels, Koen; Merkl-Davies, Doris

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# Critical Perspectives on Accounting

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Full length Article

## How tax administration influences social justice: The relational power of accounting technologies

Sara C. Closs-Davies<sup>a,\*</sup>, Koen P.R. Bartels<sup>b</sup>, Doris M. Merkl-Davies<sup>c</sup><sup>a</sup> University of Manchester, United Kingdom<sup>b</sup> University of Birmingham, United Kingdom<sup>c</sup> Bangor University, United Kingdom

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### ABSTRACT

This article advances understanding of how tax administration influences social justice. Critical accounting research is paying increasing attention to social justice, but conceptualisations and empirical studies of tax administration are scarce. Drawing on Bourdieu's social theory, we analyse how accounting technologies exercise relational power that reproduces or worsens socio-economic inequalities. Our critical ethnography of the Tax Credits (TC) system in the United Kingdom identifies four original practices through which claimants interact with accounting technologies. We reveal how claimants utilise certain types of capital to play the game of the TC system and reproduce their habitus and position of powerlessness in the field. While some claimants manage to play the game successfully and improve their position, most end up 'giving in' to living with financial and emotional hardship and accepting the relational power of the field. We conclude by developing a research and reform agenda for analysing and changing the relational power of accounting technologies in tax administration towards social justice.

### 1. Introduction

This article extends social justice research into the field of tax administration by developing empirical and conceptual understanding of how the relational power of accounting technologies perpetuates socio-economic inequalities. It speaks to widespread concern with poverty alleviation across the social sciences. While economic development in the Global South has traditionally been a strong focus (e.g., [Berthoud, 1990; 2001; Nikidehaghani et al., 2019, 2023; Martin et al., 2022](#)), the punitive and unfair nature of neoliberal welfare systems in the Global North has also become prominent ([Wacquant, 2009; Boswell & Smedley, 2022; Closs-Davies, Merkl-Davies, et al., 2021](#)). Critical studies of welfare systems and poverty reform programmes are concerned with social justice: "fair equality of relational opportunity [...] understood as the absence of social relations of domination, segregation, and hierarchy" ([Cordelli, 2015, p. 107](#)). Examining the lived experiences and everyday practices of the poor, a common finding is that welfare programmes designed to alleviate financial hardship for the most vulnerable members of society require these individuals to hold certain resources to effectively deal with these programmes ([Cooper et al., 2016; Jayasinghe & Wickramasinghe, 2011; Nikidehaghani et al., 2023](#)). Such resources are not only unequally distributed but are also adversely affected by unequal power relations between the poor and the State. The result is that poverty is relationally reproduced.

\* Corresponding author at: Alliance Manchester Business School, University of Manchester, Booth Street West, Manchester M13 9PL, United Kingdom.

E-mail address: [sara.closs-davies@manchester.ac.uk](mailto:sara.closs-davies@manchester.ac.uk) (S.C. Closs-Davies).

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Tax administration is an important instrument of governmental power that has considerable implications for socio-economic inequalities and justice (Martin et al., 2009; Boden et al., 2010; Gracia & Oats, 2012; Ormeno-Pérez & Oats, 2024). Yet, tax administration has historically not received due attention from accounting scholars. From what does exist, there is a focus on economic outcomes, e.g., tax avoidance (Hasseldine & Morris, 2013; Rogers & Oats, 2022), and the tax profession (Edgley et al., 2016; Hasseldine et al., 2011; Mulligan & Oats, 2016). Tax research has a predominantly positivist orientation. Based on interpretation of tax law or evaluation of the costs-benefits of tax policies, the goal is to identify the optimal tax base, revenue or compliance with taxpayers or tax professionals (see Boden et al., 2010; Boll, 2014; De Widt & Oats, 2022; Ormeno-Pérez & Oats, 2024). Within Public Services Accounting Research (PSAR), the most commonly explored aspect is management accounting within public sector organisations (Broadbent & Guthrie, 2008; Rajib & Hoque, 2016), particularly budgeting and financial management systems. Most studies are descriptive and comparative in nature and focus on what goes on inside a public sector organisation (Broadbent & Guthrie, 2008; Goddard, 2010; Rajib & Hoque, 2016), especially in the areas of health (e.g., Scarparo, 2006) and education (e.g., Yamamoto, 2004). PSAR studies of tax authorities are scarce, and what does exist is limited to inside the organisation to the exclusion of the effects of tax authorities on other social domains.

As evidenced by special issues on critical tax research in this journal (Boden et al., 2010; Edgley et al., forthcoming), there is now a growing body of Critical Accounting Research (CAR) that engages with real world issues to “report ‘inconvenient facts’ to a wider public” (Mitchell et al., 2001, p. 528). For example, Marriott and Sim (2019) demonstrate how welfare recipients are perceived less sympathetically than tax evaders in Australia and New Zealand. Nikidehaghani et al. (2019), drawing on Foucault’s concept of pastoral power, explore the role of accounting in the Australian disability welfare reform, and reveal how accounting practices transform the identity of people with disabilities into individuals who contribute to the national economy, consistent with neoliberal ideology. The purpose of CAR is to reveal how accounting makes people visible, measurable, and assessable, and, at a more fundamental level, creates a social order and discourse which influences the behaviour and socio-economic status of individuals (Jack, 2017). The literature highlights how accounting practices influence beliefs and decisions about who is deserving of financial support, through modes of identification, categorisation, and valuation, which also shape how individuals perceive and value themselves and others in calculative ways (Hopwood and Miller, 1994; Ball and Osborne, 2011; Nikidehaghani et al., 2019; Nikidehaghani et al., 2023).

In this vein, critical tax researchers have started to examine “what actually happens in the real world when tax rules and regulations are put to play” (Oats, 2012a, p.5; Morrell & Tuck, 2014; Closs-Davies, Bartels, et al., 2021; Closs-Davies, Merkl-Davies, et al., 2021). A common finding is that the tax field is rife with struggle and power relations. Another is that governments use accounting as a tool to control certain groups of the population. For instance, the UK tax authority has been found to exert power to reinforce its “dominance and control” (Gracia & Oats, 2012, p. 316) over taxpayers. Marriott (2010) found power imbalances in the policy development process in New Zealand and Australia, where institutions and individuals facilitated tax and retirement savings policy arrangements oriented around the worldview of privileged elites. Tax compliance is not just a legal and economic phenomenon but a social and cultural practice (Boden et al., 2010). Wynter and Oats (2018), through examining tax administrators’ practices toward non-landowning Jamaican citizens, reveal culturally driven selective enforcement and inequitable struggles in the property tax field. Several studies conceptualise tax compliance as a neoliberal-based disciplining tool for reconstructing social practices and techniques, and shaping individuals into self-responsible taxpaying citizens (Boll, 2014; Gilbert, 2020; Likhovski, 2007). Taxpayers are made to feel insecure, uncertain, and afraid when engaging with tax authorities, to the extent that some employ accountants to offer security and reassurance (Frecknell-Hughes & Kirchner, 2015).

The relationship between tax administration and social justice is still not well-understood in critical tax research. The small body of tax research that focusses on social justice has been widely criticised because it is “solely concerned with the fair treatment of individuals who either have the same or different incomes” (Infanti, 2008, p. 1195). Tax policy assumes a “fiction of taxpayers” (Knauer, 2014, p. 210) who are ‘neutral’, and disregards taxpayers’ socio-economic positions, gender, and marital status. Some studies have explored aspects of inequity in tax policy, including the role of tax administration and administrators (Bielefeld et al., 2021; Tuck, 2010) and tax avoidance and evasion (Gracia & Oats, 2012) and their effects on different groups of individuals, paying attention, for instance, to gender equity and tax (Grown & Valodia, 2010). But these studies tend to focus on the economic dimensions of tax fairness and “fail to penetrate the structural rules” (Boden et al., 2010, p.541). In addition, there is a considerable lack of understanding of frontline practices and the relational power enacted between citizens and tax authorities. This is troubling as the State’s increased dependence on aligning tax revenue and welfare spending with the economic activities of citizens tends to hide the exercise of power and the experiences of citizens from view. Critical tax research needs to offer more practice-based and interdisciplinary analyses of tax as a complex, dynamic, and power-ridden social practice (Boden et al., 2010; Yong et al., 2019).

The main aim of this article is to advance understanding of the relationship between tax administration and social justice. We offer novel empirical insight into the impact of accounting on the lived experiences and practices of citizens at the receiving end of tax administration and develop an original relational conceptualisation of the emergent effects on socio-economic inequality and injustice. Our main question is: *how do accounting technologies in tax administration influence social justice?* We conceptualise social justice following Bourdieu’s (1984) work on how relational inequality is reproduced through relational practices and struggle for resources (capital) within a social space (field). Power and domination are at the heart of Bourdieu’s work: “*what is hidden to agents in society is the reproduction mechanisms that they enact daily through their practices and, of which, they are largely unaware*” (Golsorkhi et al., 2009, p. 790). By revealing hidden, taken-for-granted power relations in tax administration, we highlight how accounting technologies reinforce the interests of the dominant (tax authority) and the field positioning of the dominated (citizens), further intensifying the financial hardship and powerlessness of claimants with less capital and a habitus of powerlessness.

We explore our research question based on the experiences of claimants in the Tax Credits (TC) system administered by His Majesty’s Revenue and Customs (HMRC) – the UK tax authority. TC are conditional social welfare payments which were introduced in

April 2003 by the New Labour government to reduce child poverty and encourage individuals to engage with the labour market (HM Treasury, 2002). Eligible claimants include those who work (with or without dependents) and those who do not work living with dependent children. As a means-tested programme, those on lower incomes were due to receive more TC ‘awards’ but turned out to be more prone to receiving higher overpayment bills. Soon after its introduction, nearly one-third of all TC claimants suffered from TC overpayments, either due to error or fluctuating annual income figures which were difficult to predetermine. Some claimants we interviewed reported having to repay their overpayments within 30 days, leading them into (further) debt or having to cut costs on essential household bills. Others found that their future TC awards had been reduced, sometimes even stopped, by HMRC as another method of repaying overpayments, which took from between six months to nine years to repay. Thus, contrary to its aims, the TC system reinforced and worsened financial and emotional hardship for a significant proportion of claimants.<sup>1</sup> Addressing the consequences of TC payments is especially difficult for those who live in poverty because they are also more likely to suffer from poor health – anxiety, lack of sleep and energy, and depression – as they face pressures to reduce spend on essential food and heating (Joseph Rowntree Foundation, 2023). For these reasons, studying the experiences of TC claimants has significant potential to improve understanding of the relationship between tax administration and social justice.

Following the ethnographic research from which Bourdieu’s concepts stem, we took a critical ethnographic approach to deepen understanding of how and why TC seems to maintain poverty and social injustice in the UK. Having already examined the views and practices of TC administrators elsewhere (Closs-Davies, Bartels, et al., 2021), we studied the lived experiences of claimants when they engage with and manage their TC obligations and overpayments, and how this affected their financial situation and well-being. Based on a grounded theory analysis of data obtained from unstructured interviews, participant observation, documents, and statistics, we identified four types of claimant responses to TC that influenced their socio-economic inequality. We abductively conceptualised these in dialogue with Bourdieu’s concepts of capital, habitus, and field to explain how tax administration exercises *relational power* that reproduces social injustice.

Our analysis shows that the TC system operates through accounting technologies of governance (Miller & Rose, 2008) that reproduce the belief system (habitus) of claimants towards ‘playing the game’ (Bourdieu, 1984). This game of self-responsibilisation is inherent to the taken-for-granted neoliberal power relations, discourses, and technologies (*doxa*) of the TC field. Accounting technologies nudge TC claimants to become responsible for navigating the TC system and seeking help to improve their welfare. This happens through the exercise of ‘symbolic violence’ (Bourdieu & Wacquant, 1992): creating and maintaining authority in ways that go unnoticed and are normalised. Claimants’ failure or success in the field depends on their economic, social, and cultural capital for becoming self-responsible. Those able to utilise and increase their capital for managing their TC obligations end up financially better off, while those most disadvantaged are locked into a position in the TC field that increases their financial and emotional hardship. Therefore, we conclude that the relational power of tax administration worsens social injustice for some individuals to a greater extent than others.

Our main contribution is to extend knowledge about power relations in poverty alleviation and social welfare that perpetuate social injustice into the field of tax administration. Focusing on the underexplored case of the TC system, we offer an original analysis of how social injustice is relationally reproduced in tax administration. Following calls for more theoretical development and practice-oriented CAR (Boden et al., 2010; Oats, 2012b; Closs-Davies, Bartels, et al., 2021; Closs-Davies, Merkl-Davies, et al., 2021), we further develop knowledge of the tax field as an arena of relational power and inequality. A second, related contribution is that we extend the relatively small body of critical tax research that draws on Bourdieu (Yong & Fukofuka, 2023), which is relatively underutilised compared to the works of Michel Foucault, Anthony Giddens, and Bruno Latour (Malsch et al., 2011). Third, by explaining why certain types of capital are valued or not in the TC field, we contribute to the development of the emerging notion of emotional capital. Fourth, our distinct focus on the lived experiences and practices of claimants brings into view how relational power can maintain a habitus that reproduces socio-economic inequalities. Finally, we contribute to the interdisciplinary development of a relational agenda for research and reform across critical accounting (Cooper et al., 2016; Henman, 2012; Miller & Rose, 2008), public administration (Bartels, 2013; Boswell & Smedley, 2022; Wilson et al., 2024), and social welfare (Cordelli, 2015; Jayasinghe & Wickramasinghe, 2011; Wacquant, 2009).

The article is structured as follows. Section 2 introduces our theoretical framework by situating Bourdieu’s social theory in CAR on accounting technologies of governance. Section 3 explains our critical ethnographic approach. In Section 4, we present our findings in four sub-sections that each analyse one of the types of claimant responses to dealing with their TC obligations: (1) ‘working out’ TC awards and overpayments, (2) ‘giving in’ to working out or challenging HMRC (the most common response), or challenging HMRC, either by (3) ‘helping themselves’ or by (4) ‘getting help’. Section 5 discusses the implications of these responses in terms of relational power and inequality and reflects on our contribution to knowledge of tax administration within the wider field of poverty alleviation and social justice.

## 2. Theoretical framework: Relational power and inequality in Bourdieu’s social theory

We draw on Bourdieu’s social theory (1984) and his concepts of capital, habitus, and field to conceptualise tax as part of a dynamic network of accounting technologies and actors. We turn to Bourdieu’s relational approach because it helps explain how inequality and

<sup>1</sup> According to the Joseph Rowntree Foundation, one in five people (20 %) in the UK lived in poverty in 2020/21, and amongst these, one in four children (27 %). Overall, UK poverty rates have stayed consistent since 2004/05 – when tax credits were first introduced (Joseph Rowntree Foundation, 2023).

the socio-economic position of individuals are reproduced in the field. Following Miller and Rose (2008), we first discuss how the role of accounting in governmentality has been conceptualised in relational terms. Next, we explain the role of Bourdieu's social theory in understanding the dynamic and unfolding power relations which take place between accounting technologies and social actors in the field of taxation.

It is common in critical accounting research (CAR) to view "government [as] a problematizing activity" (Miller & Rose, 2008, p. 61). Government seeks to rectify social problems – such as, unemployment rates, productivity and poverty – by finding ways to bring the 'real' closer to the political 'ideal' through technologies of governance. Accounting plays an important role in governing social life through calculative practices of monitoring, recording, assessing, and sanctioning a target population. Accounting is a technology of governance (*ibid*) that uses calculative practices to identify and inscribe specific social characteristics and behaviours of socio-economic life. Thus, accounting enables governmentality by making it possible to intervene in, construct, and align social life (individuals' minds and activities) with government visions and ideals (Dean, 2010; Henman, 2012; Miller & Rose, 2008).

Analysis of governmentality does not start from a locus of power (Miller & Rose, 2008) but from the practices of governing, which constitute a complex set of technologies with their own actions and influences bound together by language. Power has no centre, but flows through a web of relations. It is not only vertical, which denotes repressive power from the State over citizens, but is also relational, as it simultaneously flows through social aspects of life in material, discursive, and human forms (Henman, 2012). The power of governing is thus "complex, multifarious and omnipresent" (Henman, 2012, p. 6). This relational approach helps to explain how accounting enacts power by reconstructing ways of thinking about and acting in the world (Cooper et al., 2016; Graham, 2010; Henman, 2012).

Accounting technologies operate through a range of calculations, procedures, objects, and human beings to "materialise and visualise" political rationality (Miller, 1990, p. 315). Although distinct, accounting technologies are reciprocally linked through a web of relations between human and non-human actors (Miller, 1990). Miller and Rose (2008) identify several accounting technologies, including:

- *inscription devices*, i.e., materials that collect and transport information about individuals' social activities to authorities (*expertise*), for example TC application forms, letters, and computer screens, making these activities visible (Rose & Miller, 1992) and subject to evaluation (Miller & Rose, 2008);
- *expertise*, i.e., a complex body of actors and institutions in which knowledge flows and plays a crucial role in establishing the possibility and legitimacy of government, for example HMRC workers who receive/provide information from/to citizens and apply accounting rules and procedures;
- *locales*, in which citizen information is transported to *centres of calculation*, such as HMRC tax offices and call centres; and
- *centres of calculation*, which receive and process citizen information, and categorise and treat citizens according to pre-determined calculative practices, such as databases and software systems.

A distinct contribution of Bourdieu's social theory (1984, 1987, 1996, 1998) is that it helps to explain how inequality is created and maintained in the relationship between individuals (minds, actions, and behaviour) and structure (the 'governable' world they live in). Bourdieu conceptualises this relationship in terms of relational power enacted within interactions between individuals and structure (Gracia & Oats, 2012; Ormeno-Pérez & Oats, 2024). More specifically, Bourdieu's social theory "highlights how the relationship between subjective experiences and the objective world frame experiences and contribute to the production and reproduction of practice within social fields" (Gracia & Oats, 2012, p. 304) and the reconstitution of the field itself. Bourdieu's work emphasises the relationality and reflexivity of practice, ensuing from an interplay between actors and structures which are dynamic and fluid between the boundaries of a social context.

According to Bourdieu (1984), the pursuit of, and struggle for, power influences social interactions and the position of individuals in the 'field'. The field is a domain or space of social practice which has a degree of autonomy from other fields that together comprise the wider social field in which interactions take place (Oats & Gracia, 2013, p. 115). The field has boundaries and defined membership, although these attributes are fluid, rather than permanent features. The field can be comprised of individuals, groups, and organisations. The shape and shaping of the field are influenced by the practices and interactions of field participants, which Bourdieu refers to as a 'game'. Field participants 'play the game' according to the rules, norms, and culture of the field in pursuit of capital in order to survive in the field (Bourdieu, 1998). The game is worth playing when participants believe that certain types of desirable 'capital' will sustain or improve their position in the field. The field is reconstructed and maintained when participants value and believe in the 'game'. Participants become 'caught up in the game' (termed '*illusio*') and do not recognise the power relations, discourses, and technologies which are at play and have become normalised through practices in the field ('*doxa*'). Bourdieu refers to this as 'symbolic violence': the exercise of authority in the field unnoticed by its participants (Bourdieu & Wacquant, 1992). Acts of symbolic violence become normalised by field participants through practice (Bourdieu, 1977) and thus reinforce the *status quo* (Gracia & Oats, 2012). In this article we refer to the TC system as a field and social space in which specific systems, discourses, mechanisms, and practices occur. The TC field maintains its own discourses, objective and subjective processes based on field actors' thoughts and actions.

A field includes several forms of capital that field actors pursue to gain power. Bourdieu identifies four main types of capital: economic, cultural, social, and symbolic. Economic capital relates to material resources, such as money and property. Cultural capital constitutes tangible and intangible resources, such as knowledge, skills, and a sense of knowing how a particular environment operates and how to successfully navigate it. Social capital represents social connections and networks. Finally, symbolic capital legitimises and recognises an individual's status, such as titles, degrees, and qualifications. Symbolic capital is derived from the successful use of other forms of capital, ultimately legitimising the power relations inherent in the field.

The concept of capital cannot be understood in isolation, but is interrelated with the dispositions of field actors, and their morals and beliefs, which influence their thought-processes and actions. Bourdieu refers to the dispositions of field actors as *habitus*. Habitus links structure and agency and is the individual's internalised mental structure which is externalised through thoughts and actions (Goddard, 2020). Habitus is acquired from experiences in different fields over time, such as childhood, education, and work, which become internalised through social interactions. Gradually, the shaping of the habitus becomes second nature, i.e., it is normalised and becomes part of field actors' unquestioned perceptions, appreciation, judgement, and actions (Bourdieu, 1990; Hoy, 2005). Habitus is produced, maintained, and reshaped by what goes on in the social world (fields), and, in turn, habitus produces the social world (Madsen & Dezalay, 2002, p. 93). Habitus is not only internalised by individuals, but is also a structuring force, as it becomes normalised and objectivised through interactions with other actors in the field (Cronin, 1996, p. 65) and their struggle for capital.

Prior accounting literature has shown how habitus and capital lead social actors to become successful or fail in a specific field. For example, Cooper and Johnston (2012) use Bourdieu's concepts to examine the role of accountability in maintaining the social order in the field of football. They find those who have high cultural capital or have high economic capital (highly skilled football players and managers) and can buy cultural capital, remain in power. Whilst Jacobs (2005) demonstrates how coercive incentives (e.g., promotion) led to doctors in Germany and Italy to adopt accounting practices in their day-to-day work, whilst in the UK doctors viewed perceived such practices as the 'accountants job' (p. 157). Ormeno-Pérez and Oats (2024) illustrate the role of capital held by agents in supporting or constraining the creation of fairer tax policy and systems by identifying the technical capital, administrative capacity, and political concern of policymakers in drafting a tax bill of law and getting it through the parliamentary process.

Bourdieu's social theory has been extended by incorporating emotional capital, which we consider to be a crucial element of social practice in determining whether human actors succeed or fail in the field. Emotion, as a resource of power, is an under-examined concept in the accounting literature. According to Thoits (2004), the concept of emotion helps to link "*individual resources and processes [agency] to macro-structural forces [structure] including social order, social inequality, and social cohesion*" (p. 372). Although Bourdieu's work has been criticised for not giving enough attention to individual agency (Scheer, 2012) and "inner emotion" (DiMaggio, 1979, p.1463), his work on habitus provides some understanding of individuality and how emotion connects habitus to the outside world. For example, his work identifies the role of women in "regulating men's emotional lives" (Bourdieu, 2001, p. 77) and in "maintaining relationships" (Bourdieu, 1998, p. 68). Bourdieu (1998) refers to emotion through his conceptualisation of symbolic violence, the latter of which he views as manifesting in the form of 'bodily emotions', including "*shame, humiliation, timidity, anxiety, guilt – or passions and sentiments – love, admiration, respect. These emotions are all the more powerful when they are betrayed in visible manifestations such as blushing, stuttering, clumsiness, trembling, anger or impotent rage*" (pp. 38–39). Bourdieu does not explicitly address emotion as a separate concept (Cottingham, 2016; Reay, 2004; Scheer, 2012), preferring to anchor emotion in the habitus (Bourdieu, 1998, 2001). However, the above quote suggests that emotion is active, objectivised, and structuring, as opposed to a passive internal experience, i.e., habitus.

According to Cottingham (2016), "*a critical component of theorizing emotional capital is distinguishing the resource itself from the activation and embodiment of that resource*" (p. 460). Lareau and Weininger (2003) identify and distinguish emotion as a "*possession*" that is "*trans-situational*" (Cottingham, 2016, p. 460). Emotion engages with the social world (Scheer, 2012) and is linked to evaluation and judgement, which is used to (dis)empower individuals (Frijda, 1986; Nussbaum, 2001). This means emotion positions individuals in the social order. Furthermore, managing, shaping, and utilising emotion is a learned skill and is based on the social setting which will either cultivate or neglect its development. This is similar to the use of different types of capital by social actors to gain advantage or disadvantage, depending on the field's doxa. A social actor's success in the field thus depends on how well they use and manage their emotions and whether, and what types of, emotions are valued in the field.

Nowotny (1981) defines emotional capital as "*access to emotionally valued skills and assets, which hold within any social network*" (Nowotny, 1981, p. 148). Allatt (1993) includes "*expenditure of time, attention, care and concern [and] empathy*" (p. 143) to this definition, as well as "*guilt, anxiety and frustration*" (p. 143). These can give individuals advantage in the field (Reay, 2004). Other scholars, particularly in psychology, healthcare, and education literatures, have utilised emotion as a concept, recognising and perceiving emotional capital as a "*stock of emotional resources*" (Cottingham, 2016, p. 459), characterised as 'feeling capacities' and emotion management skills which are relationally emergent and crucial to the culture of the field and the power of field actors (Cottingham, 2016, see also Froyum, 2010; Reay, 2004; Thoits, 2004).

To sum up, we have discussed how a relational approach to tax administration explains how accounting technologies categorise and reproduce individuals' roles and positions in society. This theoretical framework deepens understanding of, and potentially challenges, the impact of accounting on reproducing social injustice by examining the unfolding and dynamic interactions and struggles between field actors and accounting technologies. Extending the relational conceptualisation of accounting as governmentality with Bourdieu's social theory, including the emerging concept of emotional capital, we conceptualise tax and welfare systems as centres of calculation which operate through a web of relational practices between inscription devices, expertise, and social actors. In this way, we extend extant conceptualisations of relational power in accounting to explain how it influences social justice by maintaining inequalities in power and socio-economic status.

### 3. Methodology: Critical ethnography

Bourdieu (1998) argues that we can understand the social world by immersing ourselves "*into the particularity of an empirical reality, historically located and dated*" (p. 2). Ethnographic research aims to understand systems of meanings by generating 'thick descriptions' of how people go about their daily lives in the real world, rather than studying them under specific conditions or experiments (Geertz, 1973). Ethnography explores lived experiences and everyday practices in their unique context and across social and organisational

boundaries. It generates deep and meaningful insights into real-life practices, imbued with tensions, conflicts, and agreements in a way that is impossible in positivist-quantitative methodological approaches. It enables us to examine the relational dynamics between actors and technologies and their emergent effects on power, inequality, and social justice.

Ethnography typically involves a combination of observation, participation, in-depth interviews, informal conversations and collection of documents and artefacts in the field for an extended period (Hammersley & Atkinson, 2007; 2009; van Hulst, 2008). It is commonly used in qualitative (and mixed methods) interpretive research and is increasingly adopted in accounting research (Closs-Davies, Bartels, et al., 2021; Closs-Davies, Merkl-Davies, et al., 2021; Cooper et al., 2011; Dey, 2002; Gilbert, 2020; Nikidehaghani et al., 2019). However, ethnography has been criticised “for its failure to explain the unintended consequences of action, which cannot be explained by reference to the participants and which are often a significant force in shaping social reality” (Doolin & McLeod, 2005, p. 247). Therefore, we adopted a critical ethnographic approach (Dubois, 2009) to examine the structural forces and underlying dynamics through which the TC system fails to alleviate poverty for some claimants, contrary to its intended aims, and to challenge and help inform policymakers and frontline workers to improve experiences and claimant outcomes.

This article is part of a wider project in which the lead author immersed herself in the TC field to produce contextualised knowledge of participants’ lived experiences and generate thick descriptions of the structural issues they faced and how these reconstructed their choices, actions, and financial and non-financial outcomes (2009). She participated in the field by observing its processes and power dynamics in addition to interviewing participants about their experiences and helping three participants deal with and appeal their TC overpayments. The other two authors operated in a supervisory capacity to support the data collection and develop the analysis. Together, we uncovered structural characteristics of TC policy by critically analysing contextual meanings of its accounting practices and the power struggles between TC claimants, HMRC workers, TC paperwork and procedures.

For this article, we mainly draw on interview data with TC claimants, collected as part of the wider project, because, as our largest evidence base, these enables us to capture the meaning and diversity of their lived experiences in greatest depth. The lead author carried out twenty-five unstructured interviews,<sup>2</sup> which lasted on average 109 min and were audio recorded and transcribed *ad verbatim*. Unstructured interviewing enables interviewees to share their stories in their own words and offer concrete and detailed descriptions of their experiences (Weiss, 1994). We had a list of open-ended questions, but, besides the opening and closing questions, mainly asked follow-up questions to probe for concrete examples and further detail. We used a list of prepared and emergent themes to maintain focus on key topics while allowing for interviewees to introduce new topics and issues. In this way, we generated rich data about claimants’ experiences with the TC system, the practices through which they engaged with accounting technologies, and the relational patterns underlying these.

We were able to produce thick descriptions of the complex nature and social contexts of the TC field because we familiarised ourselves with a great diversity of participants and their practices, inside and outside of different settings (van Hulst, 2008). We gained ethical approval from Bangor University’s Ethics Committee before we embarked on our fieldwork. As part of this, information sheets about the study were provided to participants to explain the purpose and aims of the research and the rights of participants to leave the study at any point in the research process. Participants were asked to sign consent forms to confirm their understanding and willingness to take part and that their identities would be anonymised using pseudonyms. The lead author initially contacted TC claimants by distributing four hundred flyers in the local Borough Council area and uploading flyers on relevant social media sites, such as Mums. Net and Facebook to gain wider geographical coverage, identifying other participants through snowballing and purposive sampling based on where the data took us (Bayard de Volo & Schatz, 2004). This participant recruitment strategy of pursuing “the nearest possible vantage point to study a given problem” (Schatz, 2009, p. 307) enabled us to be close to the power dynamics under study (Stepputat & Larsen, 2015). Experiences associated with TC can bring about anxiety, feelings of humiliation and stigma. Throughout the fieldwork, the lead author considered the importance of treating participants with dignity and how to effectively deal with their emotions and any signs of distress (Weiss, 1994) As part of this, we considered suitable locations and settings for interviews and observational work to be carried out (ibid.). Most claimants preferred to be interviewed in their homes, where they would be more comfortable and open to talk about their experiences. When participants showed signs of anxiety or distress, the lead author gave participants space to take a break and take a few breaths, before being asked if they were happy to continue with the interview.

Following the principle of ‘triangulation’ (Seale, 1999), we engaged in a process of comparing our analysis of interview data with our other ethnographic data to develop a multi-dimensional understanding of the TC field and increase the reliability of our interpretations. These other data include 1) observations of claimants dealing with TC paperwork and HMRC workers on the phone in their home, 2) HMRC telephone helpline recordings between HMRC workers and claimants, 3) TC application forms, award and overpayment notices, 4) claimant and HMRC appeal letters, 5) leaflets, guidance, and advertisements, 6) HMRC published statistical data, and 7) the lead author’s field notes. Using methods of participant observation (DeWalt et al., 1998), the lead author observed four TC claimants when they interacted with HMRC workers on the telephone and dealt with TC forms and HMRC letters in their homes. As a form of engaged scholarship (Spradley, 1980), the lead author participated in the field by helping two claimants with their TC claim forms, overpayment notices, interactions with HMRC workers and Citizens Advice workers, contributing to Tribunal Appeal procedures, and attending a Tribunal Appeal Court hearing with a claimant.

In line with our critical-interpretivist approach, data analysis was guided by constructivist grounded theory (Charmaz, 1990, 2000,

<sup>2</sup> Interviews were conducted with thirteen individual tax credit claimants; two sets of joint claimants; one claimant and his Approved Landlord (who helped his tenant with his tax credits); two HMRC workers; two former HMRC workers; one local Member of Parliament (MP); one MP Case Worker; two Citizen Advice workers; and one Professional Advocate for a claimant. Of the tax credit claimants who participated, fifteen were women and three were men.

2006). Charmaz (2000) asserts that “data do not provide a window on reality. Rather, the ‘discovered’ reality arises from the interactive process and its temporal, cultural, and structural contexts” (p. 524). We coded data according to ‘incidents’, i.e., indicators of an event which help identify emerging concepts based on “concrete behaviouristic descriptions of peoples’ mundane practices” (Charmaz, 2006, p. 53). We looked for and compared one incident to another by considering what was actually happening in the data and what underlying or broader issues this was an instance of. We coded each incident in a way which both closely described the lived experience a participant had narrated and at the same time gave a sense of broader issues and patterns (Charmaz, 2006, p. 43). The codes were not pre-determined but emerged from an ongoing ‘dialogue’ with the data, a creative and iterative process of developing, modifying, and adding new provisional codes whilst collecting and analysing more data.<sup>3</sup>

We interpreted and drew connections between codes via memo-writing<sup>4</sup> (Charmaz, 1990, 2006). Memo-writing is a key step in the abductive process of generating new conceptual understanding (Timmermans & Tavory, 2022). It involves a systematic examination and exploration of the data by defining codes, illustrating them with extensive quotes, linked them to other codes, and developing a more analytical understanding. Writing memos enabled us to manage a considerable amount of data, work out emerging and conflicting concepts, and exercise critical reflexivity (1986) to produce thick descriptions, new ideas, and insights (Charmaz, 1990, 2006; Geertz, 1973). In this way, we gradually created a conceptual understanding of the data that established firm links with relevant social theory yet remained thoroughly grounded in the data.

In the next section, we present our analysis of four types of practices through which claimants responded to TC awards and overpayments and the outcomes for social justice. These four types of practices were codes developed at an early stage of data analysis and turned into our most recurrent codes, the wording of which came from the words used by claimants we interviewed. Each code is thus grounded in how claimants described their experiences, while representing an underlying pattern of relational power that shaped their positioning in the TC field. Through the abductive process we have described, we further conceptualised these codes.

We conceptually linked the codes to the work of Bourdieu through ‘theoretical sampling’. Theoretical sampling was done when all the data had been analysed and a tentative conceptual understanding of the data had started to emerge through the memo-writing. At this point, we had identified multiple links with Bourdieu’s social theory, with which we were familiar but had not used to analyse the data, to start explaining our findings in terms of relational power. For instance, many claimants talked of ‘giving up’ in the face of pressures to pay back overpayments. Bourdieu’s notion of relational power inspired us to develop the code ‘giving up’ into the theme ‘giving in’ to communicate that decisions to yield resulted from the power relationship that emerged in interaction with accounting technologies of the TC system. Following Bourdieu’s theory, we started to identify the different types of capital and forms of habitus in the data and explain the themes in these terms. We wrote two conceptual memos to develop a theoretical explanation of the data that clarified interrelationships between codes and conceptual categories. Through the iterative process of writing up the findings, we further developed our grounded theorisation of claimants’ experiences in terms of relational power.

#### 4. Findings: Practices of relational power in the Tax Credits field

This section presents our analysis of the practices through which claimants managed their TC obligations and the outcomes of their interactions with the TC system. We explain why claimants struggled to work out and understand their TC awards and overpayment notices, what shaped their responses, and how this influenced their position in the field and socio-economic inequality. We demonstrate that responses and outcomes were shaped by claimants’ capital and habitus in interaction with the TC system’s accounting technologies. We begin by examining claimants’ initial practice of ‘working out’ TC awards and overpayments. The other subsections identify three subsequent types of relational practices: ‘giving in’ versus ‘helping yourself’ and ‘getting help’. The analysis shows that the relational power of tax administration reproduced social injustice for claimants in the TC field.

##### 4.1. Working it out

In this section, we show how most claimants struggled to understand and work out their TC awards and overpayment notices due to lack of cultural capital. We argue that interacting with these inscription devices exerted symbolic violence upon claimants by instilling feelings of anxiety, incompetence, and stupidity. The result was that claimants’ habitus of feeling powerless, stigmatised, and victimised was reproduced. This manifestation of relational power set the scene for what happened next to claimants and their position in the TC field.

Caitlyn (single mother of two children) had been claiming TC since April 2003. She recounted she would put “*the big white envelope ... to one side and walk away for a while*” after receiving it in the post and then comfort herself with a warm “*cup of tea to absorb the information*”. Before opening the envelope, Caitlyn knew it contained a TC notice from HMRC, which triggered anxiety and apprehension to such an extent that she physically distanced herself from the envelope and mentally prepared herself before engaging with it. Why was this?

TC notices display personal information about the claimant, their household composition and income, the amount of TC income (award) due to them and details of any under/overpayments. Julie (a HMRC worker) explained that the income figures shown on these notices are derived from other databases (centres of calculation) of HMRC’s IT system. Responsibility was placed on claimants to check their accuracy and report any errors to HMRC immediately. However, the design of TC notices encouraged compliance and

<sup>3</sup> Thirty-six codes were generated, from which twelve became core codes.

<sup>4</sup> Thirty memos were written, coded and saved as Word document files, averaging 12,397 words each.



discouraged challenges. Claimants found these notices “*too complicated*” (Colin, Approved Landlord<sup>5</sup>) to work out. These “*print out[s]*” (Tammy, widow and mother of two children) did not present information in a “*sensible way*” for claimants to understand, check, and work out by themselves. TC notices lacked meaningful information and signposting for further help and information. Claimants had to be “*literate*” and have a “*certain level of education*” (Janet, Citizens Advice worker) to understand what to do. This was not a matter of claimants lacking in intelligence, but of the unequal distribution of cultural capital to exercise the “*administrative literacy*” (Döring, 2021) required to work out TC notices.

These inscription devices made claimants feel powerless by exercising symbolic violence. They received “*huge amounts of paper to read*” (Caitlyn) and found themselves “*swamped with [TC] paperwork*” (Kara, married mother of four children) that had been printed by centres of calculation and sent in the post to claimants. Each notice showed “*different numbers*” which “*keep changing*”, making it even more difficult for claimants to “*work out [and] keep track*” of their obligations (Colin). As a result, claimants felt “*stupid*” (Tammy, Julie and Cain, Elaine, Nadia, Caitlyn, Kara) and “*at the mercy*” (Janet) of HMRC. Claimants referred to these inscription devices as “*bible[s]*” (Caitlyn) and “*school reports*” (Tammy). This suggests they experienced them as an authority that could not be challenged and rendered them accountable to HMRC.

These are just a few of many quotes from claimants who explained that inscription devices were incomprehensible, unhelpful, and complicated. Even opening the envelope was such a daunting prospect because the symbolic violence inscription devices exerted on claimants reproduced their habitus of fear, inferiority, and powerlessness. Their design did not increase claimants’ cultural capital, making them feel uninformed and inadequate to check and challenge their TC position. As we demonstrate in the next three subsections, the relational power of ‘working it out’ had profound consequences for claimants’ positioning in the field.

#### 4.2. Giving in

In this section, we examine the most common way claimants responded to their inability to understand and work out TC notices: ‘giving in’. Despite intentions to check and challenge TC decisions and notices, all but one claimant gave in to pressures to pay back overpayments. Overpayment amounts ranged between £700 and £12,000 – money claimants indicated they could ill-afford to repay. This section demonstrates how the relational power that emerged from the interactions between TC accounting technologies and claimants’ habitus reduced their economic capital and worsened their position in the field. Crucially, the symbolic violence exercised through accounting technologies made claimants feel powerless and normalised the belief that there was no sense in mobilising their cultural or emotional capital.

When claimants found out they had an overpayment, either through receiving a TC notice in the post or finding out their TC money had reduced or not been paid into their bank account, their first step was to call the TC helpline with the initial intention of challenging and questioning the overpayment. But we found that claimants ended up receiving minimal information or help because they were either put on hold on the telephone for long periods of time or had to deal with unhelpful HMRC workers. Claimants described their efforts as “*flogging a dead horse*” (Cain, married father of two children). When Tammy challenged her £12,000 overpayment, a HMRC worker repeatedly told her on the telephone that the overpayment was created because her household income exceeded “*a limit*”. But Tammy was unaware of this limit and said that if she had been, she would have tried to avoid exceeding it. She explained:

“We didn’t have a leg to stand on to tell you the truth, because we had gone over this limit, hadn’t we? That was the rule. We had gone over the limit so, that was that. So, I couldn’t see a way to get out of that.”

When Tammy questioned the overpayment, the HMRC worker repeatedly gave her the same information and did not digress. As we have revealed elsewhere (Closs-Davies, Bartels, et al., 2021), the HMRC worker was reading from a script. The centre of calculation limited the amount of information and discretion available to the HMRC worker. No matter how often Tammy questioned this sizeable overpayment, which came as a shock to her, the HMRC worker repeated that the overpayment had been created because her household income had “*gone over the limit*”. This is an annual household income limit, known as an income disregard, that is set by government. Its purpose is to allow for a buffer for any differences between estimated and actual income to avoid an overpayment. Any differences which exceed the disregard limit trigger an overpayment for that year. However, claimants did not know if and when any differences between their estimated and actual annual household income might exceed the disregard limit until after the tax year has ended, at which point an overpayment is calculated and must be repaid to HMRC. Tammy did not receive any empathy, help, or support from the HMRC worker when she was trying to explain this. This was typical of the neoliberal expertise of the TC system: responsibilising claimants for overpayments by retaining requisite knowledge, reiterating the rules, and evading emotions. As a result, Tammy could not use or develop her cultural capital and gave in by ending the call and repaying £12,000. She repaid this by having her future TC awards reduced to zero during the next nine years, because she did not have the money, nor available credit (debt), to repay it immediately.

It was not that claimants were complacent but, in line with the findings of Boswell and Smedley (2022) meta-ethnography of social welfare encounters, through their interactions with accounting technologies usually became “*more intricately entangled in relationships of social precarity and reliance with the state*” (p. 10). TC accounting technologies led claimants to believe there was nothing they could do to challenge their overpayments and just had to accept this. Similar to Tammy, they felt their efforts to challenge overpayments and awards were a “*waste of time*” because they could not get “*any sense out of them [HMRC workers]*” (Clara, single

<sup>5</sup> Approved landlords are part of a Wales-based scheme which allows accredited landlords to help tenants manage their financial welfare benefit claims and (re)engage in the labour market.

mother of two children; Kara; Janet). Interactions with inscription devices similarly drove claimants to minimise their cultural capital and give in. Caitlyn described TC notices, in particular overpayment notices, as “*short and sweet*”, making her feel she “*couldn’t do anything about it*”, “*just had to accept it*”, and had “*nowhere to turn*”. Fiona and Simon (married with two children) did not challenge their notices because “*the thought of doing it just made me sick [...] I couldn’t add it up how they worked it out. I didn’t understand. If you don’t understand it, you can’t question it can you?*” (Fiona). Kara described notices as “*very complicated*”, making her “*just give up*”. The sense of powerlessness that drove claimants to give in is a form of symbolic violence, which reduced their economic capital and reproduced or worsened their position in the field.

Interactions with expertise similarly made claimants feel it was senseless to utilise their emotional capital to persuade expertise to understand, empathise with, and help them.

“You feel the anxiety building up. So, you put the phone down on them [...] They put the phone down on you too [...] You feel yourself raging. You can’t phone back because it’s down on their computer that you’ve been aggressive with them, and you don’t want that either. You want to know where your money is! Sometimes it’s easier to accept it and shut your mouth and get on with it”.

Caitlyn had to suppress her emotions when faced with having to deal with inhumane practices of HMRC workers for fear of being punished. Caitlyn feared she would be ignored by the HMRC worker and not get help if she utilised her emotional capital i.e., if she had expressed anxiety and rage. Other claimants had similar experiences. For example, Nadia (single mother of two children), ended up “*physically and emotionally drained*” when trying to challenge her £4,000 overpayment with HMRC workers but felt “*scared that if I push them too much over the edge, they’ll say that I’d get nothing*”. Similar to Caitlyn, Nadia also felt she could not utilise her emotional capital by expressing her anger to, and shouting on the phone at, HMRC workers, in fear they would punish her by not helping her and ending the call. These experiences demonstrate how emotions were not valued in the TC field. Despite being angry and worried, claimants believed that suppressing their emotions during encounters with HMRC was the way to play the game of the TC field.

Claimants’ habitus and positioning in the field was reinforced by the belief that they would be punished if they were to express their emotions. Julie and Cain “*lost the fight*” to challenge their £8,000 overpayment, indicating “*we’ve no fight in us to continue*” because they had “*other things taking over the worry*” in their lives, including Cain’s mental and physical health problems and caring for their child who has special needs. Hannah (divorcee, and mother of two children) was initially “*fired up*”, “*irate*” and wanted to challenge her £7,000 overpayment. So much so, she “*dragged*” her dog around her estate to calm down. But she ended up giving in and repaying her overpayment. Even though it was “*very unlike me*”, Hannah became “*completely resigned*” to not challenging her overpayment because she was going through a divorce and recovering from cancer. The belief that challenging their overpayments was not going to be quick and straightforward reinforced their habitus that there was no sense in challenging the relational power of the field and they could better use their time on other aspects of their lives that they valued more, such as spending time with, and caring for, their family.

Although overpayments were a “*massive*” amount of money (Julie, married mother of two children) to claimants, the relational power of the TC field was so profound that repaying overpayments became normalised and part of the field’s doxa. The normalisation of TC overpayments became evident from claimants coming to expect overpayments and it becoming a topic of everyday conversation. For instance, Caitlyn would be “*shocked next year when I get my award notice and [there is] no overpayment on it, because I’ve started to get used to it*”: Caitlyn had experienced annual overpayments for four to six years in a row. Tammy received “*comfort*” from friends who also has similar experiences of TC and became a common topic of conversation amongst them. Hannah joked about her experiences of TC in the pub with her friends. This illustrates how claimants used their emotional and social capital outside of the accounting system to cope with its impact on their lives. So, claimants did not abandon these forms of capital entirely. But this did not contravene that the normalisation of overpayments reinforced their habitus and ‘giving in’ to challenging notices and repay overpayments.

In sum, this subsection demonstrates that claimants were not mere ‘meek’ victims but were still locked into a position of powerlessness and inequality. While some claimants were initially motivated to challenge notices and overpayments by attempting to engage with expertise (HMRC workers) and/or check inscription devices (notices), they ended up ‘giving in’ and repaying large amounts of money to HMRC. The relational power emerging in their interactions restricted claimants’ cultural, economic, and emotional capital and reproduced their habitus of low self-esteem and powerlessness. Accounting technologies exerted symbolic violence by making claimants believe they were unworthy of help and powerless to challenge the authority. As a result, the socio-economic inequality of claimants was maintained or worsened while social injustice was normalised in the TC field.

#### 4.3. Helping yourself

While claimants were made to feel powerless, they were not completely deprived of capital to play the game of the field. In this and the next subsection, we discuss how some claimants found ways to succeed in the TC field by either helping themselves or getting help. ‘Helping yourself’ signifies that claimants managed to navigate the accounting technologies of the TC field by learning to think and act in business-like ways. By becoming self-responsible entrepreneurs, some claimants managed to effectively play the game of the field, but in doing so reproduced the status quo of the neoliberal discourse (doxa) of the TC field.

Some claimants had a habitus of self-determination or learned how to help themselves by developing their cultural capital to play the game of the field. Colin, an Approved Landlord,<sup>6</sup> challenged a £2,500 overpayment of his tenant, Mathew (a single father of a two-

<sup>6</sup> As we explain in footnote 6, Approved Landlords can act on behalf of their tenants. While this could be interpreted as an instance of ‘getting help’ we do not have data from Mathew about his experiences and resolved to treat Colin similarly to other claimants.

year old child). Colin's habitus and ability to adapt his responses to HMRC drew from his training and experiences as an Approved Landlord, which involves working with vulnerable citizens and the welfare system. When Colin shared his TC appeal paperwork, we observed the following:

Colin provided me with a file containing his correspondence with HMRC concerning his tenant's tax credits claims and overpayment appeal. When I examined the paperwork, I noticed a significant change in the way Colin wrote and structured his letters to HMRC over time. His early initial letters were long and emotional stories about how the overpayment affected his tenant and two-year old son. In contrast, his subsequent letters contained headings, bullet points, were shorter and used technical terminology used by HMRC. I also noticed about half-way through the file (appeal process), Colin had started to keep proof of postage of his letters to HMRC and annotated, in his own handwriting on top of letters, the date he sent the letter in the post. He also started making short handwritten notes of each telephone conversation he had with HMRC workers, which included the date and time of the call and the name of the HMRC worker. (Fieldnotes, 30.04.2015)

Over the course of the appeals process, Colin started adopting the norms, procedures, and technical jargon used by HMRC workers and in TC letters. This becomes evident in the gradual changes in terminology he used, the structure and style of his letters, and the adoption of record-keeping of his encounters with HMRC workers. He recorded the dates of telephone conversations and the names of HMRC workers.

We did not find this habitus of self-determination to be gendered. For instance, Nadia and Kara acquired the habit to "*write down everything they [HMRC workers] say on the telephone just in case they try to say that you're lying*" (Nadia). Claimants gradually learned to keep records of telephone conversations, recording the date, time, and name of the worker (Alison), or use written communication with HMRC rather than relying on verbal accounts from TC helpline conversations (Janet; Sally; Tammy; Nadia; Kara). Some claimants admitted they used to be "*messy*" with their TC paperwork and would even "*burn*" (Clara) or lose notices and letters. But they gradually learned to organise and store them in "*filing cabinets*" (Simon and Fiona) and organised "*files*" (Colin; Caitlyn) and would colour-code and categorise them. Files and folders resembled those normally seen in an office environment, yet they were stored in kitchens and living rooms (Field notes: 17.07.2014; 01.09.2014; 18.11.2014; 19.11.2014). In other words, by learning how to play the game, some claimants increased their cultural capital.

In addition, Colin's practices changed from providing a personal emotional story about the impact of Mathew's £2,500 overpayment, to presenting an impersonal, emotionless business case. Following Section 4.2, Colin's experience is yet another example of how emotional capital was suppressed and not valued in the field. Consequently, Colin was successful at appealing against Mathew's overpayment, as he eventually refrained from utilising his emotional capital in his letters of appeal and utilised his cultural capital by communicating in more business-like, unemotional, ways. His success in enhancing his tenant's economic capital and positioning in the field illustrates how some claimants learned to mirror the doxa of the TC field. This practice of 'playing the game' also reinforced the habitus of claimants and their representatives as self-responsible citizens (Cooper et al., 2016; Gilbert, 2020) in line with the neoliberal discourse of the TC field.

In conclusion, this section demonstrates how accounting technologies enacted relational power so profound that it aligned claimants' habitus and practices towards the neoliberal doxa of the TC field. In interaction with TC accounting technologies, some claimants learned to utilise particular forms of capital that reinforced their habitus in line with the neoliberal belief in individual self-responsibilisation. While CAR usually frames this negatively as a process of subjectification, our Bourdieusian perspective reveals that seemingly meek actors can exercise agency and improve their position, albeit within the rules of the game. Claimants who held sufficient cultural capital (e.g., knowledge on how to document and organise interactions with TC accounting technologies) or had a particular type of habitus (e.g., a general sense of entitlement and agency) managed to become self-responsible and enhanced their economic capital and positioning in the field.

#### 4.4. Getting help

Claimants who were unable to (sufficiently) increase their cultural and economic capital themselves utilised their social capital by 'getting help' from other individuals and organisations. While some claimants who helped themselves got help as well, there were also claimants who got help because they were unable to help themselves. We show how social capital enabled these claimants to increase their cultural and economic capital and improve their positioning in the TC field. Conversely, other claimants experienced the opposite outcome because they either lacked social capital or felt inhibited by their habitus (stigma) associated with the doxa of the field.

Alison (single, no children) believed she was eligible for TC and applied as a single working person. Alison lived with a male flatmate. However, her application was rejected because HMRC determined she was co-habiting with a (romantic) partner, making her ineligible. Alison decided to appeal and experienced months of delays waiting for HMRC to respond to her letters and phone calls. Her appeal lasted over three years, during which time Alison did not receive any TC payments. Although this experience left her feeling "*exasperated*", "*annoyed*", "*furious*", and not "*understand[ing] what was going on*", Alison persisted:

"I'm not going to give up because I know that I'm entitled to it. I know that I'm not trying to play the system. It's a benefit that I am entitled to. I don't agree with their reason for not giving it to me [SIGH] [...] I'm not actually trying it on. I know I'm entitled to this. So, I'm going to see it through right to the end and see if they make the right decision [...] I want to know whether they're going to do right by me [...] I was determined. [...] It's a lot of fuff to go through... [and] at this stage you do start to doubt whether you are entitled to it or not. So, I can understand why people would give up 'cause I'm getting all these letters. [People might think] maybe I'm not entitled to it? Maybe I should just give up? Maybe there's no point in going through this

hassle? [SIGH]...especially when they hear the appeal [process] is a chore [and] you've got to write a letter and everything [SIGH] [...] I can understand why people go: "Oh for god [sake]" [and give up]"

Alison's habitus was informed by a strong sense of deservingness and self-determination. Her habitus seems different to some of the claimants discussed in [section 4.2](#) who felt powerless. She admitted that over time HMRC letters, received from several different HMRC offices (locales), wore her down and led her to "doubt" herself and consider "giving up". However, she managed to "keep her cool" and found ways of increasing her cultural capital similar to other claimants discussed in [section 4.3](#).

In addition, Alison utilised her social capital by talking to her friends who advised her to be getting help from her local MP and Citizens Advice. The MP helped her by writing a letter to HMRC on her behalf:

"That was a bit of a weight off. I felt like I was being helped. It felt like it was the first person since I made the claim that's actually being helpful [...] I saw a bit of light through the trees [...] I was thankful for his help. I was quite impressed that he e-mailed back [...] very quickly [...] as I know they're very busy."

Alison's MP utilised his cultural capital (being familiar with administrative processes of the TC field) and symbolic capital (his title), and to assist her. His quick and helpful response reinforced and validated Alison's habitus of deservingness and entitlement: the MP "agree[d] with" her view and considered her treatment "wholly unacceptable". This help made Alison to feel powerful, and she felt relieved ("weight off") and hopeful ("light through the trees"). Alison also received help from a Citizens Advice worker, who provided her with "reassurance" and "spent ages" helping and preparing a response letter to HMRC on her behalf. Similarly, Rachel (married, mother of two children) was self-employed and utilised her economic capital to get a financial accountant to manage her TC obligations, while Colin used his cultural capital as Approved Landlord to get help from an advisor at the "Benefits Advice Shop".

After a three-year appeals process, Alison's case ended up at a Tribunal hearing, where a Judge decided that she was entitled to a TC award, and she received around £6,000 in back-payments from HMRC. While Alison's educational background was no different to other claimants, the way she saw the world were driven by a stronger sense of entitlement and agency. For instance, after the interview, she spoke about visitors parking in front of her house. Although she did not own the parking area, she went out of her way to observe and then tell drivers to move their cars if they parked outside her house.

These diverse forms of professional support were considered "more professional" (Caitlyn) than HMRC workers, who, according to our interviewees, spent very little time with claimants and neither empathised with nor reassured them (see also [Section 4.2](#)). By utilising their social capital, some claimants could increase their cultural, symbolic, and economic capital to 'play the game' (doxa) of the TC field. Yet, accountants, MPs, Citizens Advice, and other benefit advisors are all caught in a web of relational power, which reproduces the neoliberal doxa of the TC field. Despite offering help, their practices mirror TC accounting technologies, which and still drive to claimants take on the responsibility for getting help. Building on our analysis in [Section 4.3](#) about learning to play the game, 'getting help' is another manifestation of how claimants become self-responsible in the TC field.

Due to their habitus, some claimants chose not to utilise their social capital and ended up giving in ([Section 4.2](#)). For instance, Tammy refused to accept help offered by a family member, who was a qualified solicitor, to challenge her £12,000 overpayment because:

"I know there are cases that you can appeal but...[my husband] had been ill over a period of months, we had a new baby, I had started back at work...you just.. there just wasn't any time...there just wasn't any time, nor the inclination to deal with something like that in your head you know... we were just like... we just accepted it"

Tammy's habitus, which was shaped by other struggles and worries in her life, informed her decision not to utilise her social capital and get help to appeal against her £12,000 overpayment. If her habitus would have allowed her to utilise her social capital, she could have potentially won an appeal against her overpayment and increased her economic capital. However, Tammy's time and resources were already used for other issues, challenges, and commitments in her life (caring for her terminally ill husband, new baby, and her other child, and starting back at work). Julie and Cain were also dealing with serious health issues and caring for their child who has learning difficulties. But their decision against getting help from friends to challenge their £8,000 overpayment was also driven by the "stigma" they felt. They didn't want their friends knowing they were claiming TC, let alone having an £8,000 overpayment debt owing to HMRC, and would rather repay it. Similarly, Rachel refrained from discussing her TC with friends because it was "not something you want to broadcast".

In sum, this section illustrates how claimants who held and utilised social capital were able to increase their economic capital and improve their positioning in the TC field. We also show how 'getting help' reinforced the neoliberal doxa of the field, either by making claimants self-responsible for their TC obligations through utilising their social capital, or avoiding to do so due to the stigma involved. Within the neoliberal doxa of the field, not getting help from others is a matter of claimants failing to take responsibility for utilising social capital and improving their position. Instead, our relational perspective suggests we need to pay attention to interactively reproduced positions of power and injustice and exercise empathy with the lived experiences of those at the receiving end of tax administration. Some claimants ended up 'giving in' because of stigma and because of having to deal with other serious issues in their lives. Challenging HMRC was not straightforward, quick, and simple. HMRC inscriptions devices (letters and notices) and HMRC workers (expertise) were unhelpful, apathetic towards claimants' desperate situation, and distressing. Thus, claimants who felt stigmatised and lacked capacity to challenge HMRC ended up financially worse off and reinforced their habitus and socio-economic inequality.

## 5. Discussion and conclusion

This study advances social justice research by shedding new light on the influence of tax administration on the perpetuation of socio-economic inequality. We extend the key insight from critical studies of welfare systems that poverty is relationally reproduced by bringing the relational power of accounting technologies to the fore. Drawing on Bourdieu's relational sociology, we identified four practices of interacting with accounting technologies. Our analysis demonstrated that most claimants were unsuccessful in 'working out' their TC awards and overpayment notices themselves, because these inscription devices exerted symbolic violence. Inscription devices lacked clear and understandable guidance and information. Claimants were made to feel inferior and powerless even further when seeking further information and help in their encounters with unhelpful apathetic HMRC workers, and ended up 'giving in' to checking their award notices and demands to repay large sums of money they could ill-afford to miss.

Our relational approach revealed that claimants were not meek victims of state power but ended up giving in because of the unequal distribution of capital. Claimants lacked administrative literacy to make sense of inscription devices, learned that exercising cultural or emotional capital to challenge overpayments was useless, or had a habitus shaped by stigma or other serious life struggles and commitments. Claimants had some agency to improve their economic capital and position in the field, but only by learning to play the game of the field. By utilising their cultural capital to 'help themselves' or their social capital to 'get help', some claimants managed to improve their position, but, in doing so, reinforced the doxa of the field of becoming self-responsible citizens. In these ways, our case illustrates how tax administration can become complicit in reproducing the unequal distribution of resources amongst the poor when dealing with unequal power relations engrained in neoliberal poverty alleviation programmes.

Our main research question was: *how do accounting technologies in tax administration influence social justice?* Our answer that the relational power of accounting technologies reproduces socio-economic inequalities offers a much-needed conceptual and empirical contribution to the growing debate in critical accounting research (CAR) on the relationships between accounting, tax, and social justice. Our article extends the small, but growing, body of critical tax studies within CAR, in line with [Boden et al. \(2010\)](#) call for more critical tax research in a *Critical Perspectives on Accounting* special issue. Prior CAR has insufficiently explained how regulatory and accounting practices related to taxation create effects that go beyond fiscal and structural concerns ([Gracia & Oats, 2012](#)) and create or sustain human suffering, stigma, and socio-economic inequality. A unique contribution of our article is that we have taken the lived experiences and practices of claimants at the receiving end of tax administration as the starting point to critically analyse how relational power and inequalities are reproduced by programmes intended to reduce these.

Conceptually, we have drawn on Bourdieu's work to extend the relational orientation of existing conceptualisations of accounting technologies with an explanation of how relational inequalities are reproduced. Going beyond a hierarchical and instrumental understanding of the power of accounting, Bourdieu's concept of capital helps explain not only the relational practices and power struggles between claimants and accounting technologies, but also how their emergent outcomes shape claimants' positions in the field. In our study, we demonstrated how claimants, HMRC workers, Approved Landlords, Citizens Advice workers and MPs depend on each other for different forms of capital, and it is their struggle for capital that maintains the socio-economic and power inequalities of the TC field. What types of capital are valued (cultural and social capital) or devalued (emotional capital) in their interactions are mediated by accounting technologies that perpetuate the neoliberal doxa of the field.

Bourdieu's social theory casts a unique conceptual lens on how accounting shapes the relationship between tax administration and social justice. It has already been well-established that governments use accounting to reproduce poverty, privatise landownership, and shape education systems ([Finau et al., 2019](#); [Jayasinghe & Wickramasinghe, 2011](#); [Neu & Ocampo, 2007](#)). The ways in which tax administration perpetuates such social injustice is understudied. Bourdieu's social theory brings into view how tax administration and its effects are experienced by citizens and how their efforts to mobilise their capital are mediated by the relational power of accounting technologies to perpetuate socio-economic inequalities and underlying neoliberal beliefs about agency and fairness.

Our article addresses the underutilisation of Bourdieu's work by critical accounting and critical tax researchers, who tend to use it primarily to study education, the accounting or tax profession, and privatisation ([Baxter & Chua, 2009](#); [Malsch et al., 2011](#); [Yong & Fukufuka, 2023](#)). One positive exception is [Gracia and Oats \(2012\)](#) analysis of how taxpayers mobilise certain types of capital to counter the tax authority's interpretations of tax law. There are opportunities to tap into the wider body of CAR that adopts Bourdieu's social theory to explain the role of accounting within the relationship between subjective experiences (thinking and behaviour) of individuals and the structure of the field. For instance, [Cooper and Robson \(2006\)](#) used Bourdieu's work to demonstrate how accountants and the accounting profession have become dominant in influencing social and economic aspects in society. However, our article highlights why and how mobilising Bourdieu's work more widely brings the diverse forms capital, habitus, symbolic violence, and rules of the game as experienced by citizens into view in order to capture and challenge the social injustice perpetuated by the accounting technologies of tax administration.

A more specific contribution of our analysis is that have shed more light on emotion as a form of capital. Very little attention has been given to emotional capital in critical accounting and critical tax literature. Our analysis of various claimants' experiences with seeking and receiving help highlighted how the legitimacy of *modes of communicating* emotional capital (embarrassment, anger, compassion, empathy, and respect) in the field matter to substantive outcomes (financial hardship, self-esteem, and position in the field). Claimants attempted to utilise their emotions as a way to persuade and influence HMRC and improve their outcomes. However, their emotional capital was not acknowledged or reciprocated because it was not valued by the neoliberal doxa of the TC field. Hence, our analysis suggests that recognising emotional capital is an important pathway to improving social justice in tax administration. If emotions are acknowledged and responded to empathetically, this will lead to better understanding and sharing of information and guidance (cultural capital), more meaningful and trusting relationships (social capital), and less financial hardship and inequality (economic capital). We recognise that other studies have emphasised how emotional capital is a gendered concept, and that there are

multiple forms of emotional capital (Cottingham, 2016; Froyum, 2010; Reay, 2004; Thoits, 2004). We acknowledge the limitations of our analysis in this respect and welcome further research of how the use or suppression of emotional capital might be gendered and how diverse forms of emotional capital shape non-financial forms of hardship, disadvantage, and inequalities.

An important policy implication of our article pertains to the normative qualities of relationality and how these are crowded out by neoliberal governance (Wilson et al., 2024). We argue that tax and welfare policy need to be redesigned to promote a 'human touch'. Responsive and empathic encounters with citizens are vital as structural inequalities worsen and public sector services are increasingly becoming digitised and remote. In line with studies of public encounters (Bartels, 2013) and administrative burden (Herd & Moynihan, 2019) in the public administration literature, we argue that there needs to be more support and time available to claimants to help them manage and work out their TC rather than putting the burden on those who are already disproportionately disadvantaged in their access to resources to build their administrative literacy (Döring, 2021) or engage in subversive practices (Boswell & Smedley, 2022). While our analysis of social capital highlighted the value of mutual self-help to challenge the relational power of the State, it also revealed why this will be insufficient for advancing structural change towards social justice. Without a more fundamental overhaul of the political discourse underpinning governance systems, efforts at resistance or change will mostly continue to come down to learning to 'play the game' of neoliberalism. While a wholesale transformation of governance systems towards relationality may sound convoluted, a concrete pathway would be the creation of policy, resources and training for HMRC officials to support different groups of claimants and their specific needs based on mutual understanding and trust. We believe moving from a neoliberal system of 'working it out' for yourself and 'giving in' to a relational system that 'works out' and 'gives back' will be both more effective and socially just.

Our critical ethnographic approach demonstrates the value of analysing the contextual meanings, everyday relational practices, and emergent outcomes of citizens, tax authority officials and accounting technologies. We acknowledge that our findings are based on an in-depth analysis of the experiences of a set of TC claimants in the UK at a particular period in time. Further research is needed to explore and compare the experiences, practices, and encounters of a wide range of citizens and tax authority workers across contexts (Closs-Davies, Merkl-Davies, et al., 2021). Critically disentangling the intricate dynamics of relational power of tax administration is an important way to advance social justice.

## Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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