



UNIVERSITÀ
DEGLI STUDI
DI BERGAMO

Department
of Management

Research Seminars Series

A.Y. 2024-2025 1st Term

December 4, 2024 – 1:30 p.m. (CET)

In room 22, via dei Caniana 2

AND Online on Microsoft Teams ([link](#))

Presenter: Dr Mattia Anesa

University of Sydney Business School

TITLE – *On the effectuation and conditionality of counter accounts: In search of tax justice in Australia*

ABSTRACT – Research on counter accounts envisions the possibility of resisting hegemonic forces by pointing to alternative social realities. However, the conditions under which counter accounts have effects, as well as effectiveness, have been infrequently theorized. We extend counter account scholarship in two ways: first, by adopting an effectuation approach that shifts the assessment of counter accounts' success away from immediacy, and, second, by reconsidering assumptions of linearity between activist aspirations and effects, investigating the conditionality of counter accounts. We do so through a qualitative study, which analyzes the production of an activist report on corporate tax minimization in Australia. The report triggered a four-year Senate Inquiry and regulatory changes. Relying on multiple sources of data (interviews, secondary data, media), we induce a set of practices that not only leveraged but co-constructed conditions allowing effects to occur and endure over time. The effects of these counter accounts went beyond the control and expectations of the activists, emancipating an alternative view of tax justice within the (new) hegemonic narrative.

TYPE OF RESEARCH – Empirical

STAGE OF RESEARCH – Under review

For further information please refer to: seminars.dipsa@unibg.it

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