

## **Liberating numbers? Statactivism work for tax justice**

**Wafa Ben Khaled**

University of Birmingham  
United Kingdom

**Mattia Anesa**

University of Sydney  
Australia

**Jean-Pascal Gond**

Cass Business School  
United Kingdom

**Mckenzie Lloyd-Smith**

Cass Business School  
United Kingdom

**Abstract:** In line with the Foucauldian governmentality narrative, prior studies of the role of calculative practices in accounting, organization and management studies mainly regard numbers as a subjugating force serving the dominant neoliberal hegemony. Moving beyond this approach, recent research on counter-accounts envisions the possibility to resist numbers by providing alternative accounts of the social reality, whereas research on ‘statactivism’—the reliance on statistics for political purpose—see the re-appropriation of numbers as key to subvert hegemonic orders. However, little is known about the activities underlying statactivism. In this paper, we conceptualize ‘statactivism work’ and investigate its deployment through a qualitative study. We analyze how activists produce a report that showcases statistics about the welfare loss induced by corporate tax minimization, ultimately triggering a four-year Senate inquiry in Australia. Relying on multiple sources of qualitative data, we analytically induced three facets of statactivism work—*seizing the opportunity*, *producing critical numbers* and *campaigning*. The simultaneous use and complementarity of these practices explain how these activists have exploited the emancipatory potential of existing public numbers and, in so doing, challenged corporate hegemony. As a whole our

analysis updates the governmentality narrative, conceptualizes statactivism work, and advances organizational studies of calculative politics.

**Key-words:** Critical Management Studies, Tax avoidance, Statactivism, political change, governmentality