



Rethinking Accountability with the Informal Economy: A Three – Logic Framework of Relational, Moral-Spiritual, and Narrative Practices

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Abstract: This paper examines accountability in the informal economy through the experiences of street vendors, microentrepreneurs, and others who operate outside formal audits and regulatory oversight. Instead of relying on written records, these actors practice accountability through everyday relationships, obligations, and routines shaped by trust, ethics, and shared memory. Drawing on field-based examples, the paper identifies three distinct logics of informal accountability: relational, rooted in kinship and community ties; moral-spiritual, grounded in belief systems and obligations to both human and more-than-human actors; and narrative, expressed through stories, memory, and reputation. While often dismissed as unstructured or deficient, these practices are internally coherent and socially meaningful. Building on relational ontologies, decolonial thought, and pluralistic accountability frameworks, the study argues for greater recognition of these alternative systems of responsibility. By showing how informal actors take responsibility within their own lived realities, the paper contributes to ongoing debates on business reporting, sustainability, and the ethical acknowledgment of diverse ways of being accountable.

Keywords: Informal economy, Pluralistic accountability, Critical accounting theory, Epistemic justice, Sustainability Reporting, Business Reporting

1. INTRODUCTION

The informal economy is a defining feature of many communities, particularly in the Global South, yet it often remains peripheral to mainstream accounting debates. Unofficial actors—such as street vendors, subsistence traders, and micro entrepreneurs—form a substantial part of economic life in developing countries.

However, they are usually framed as existing outside systems of accountability, assumed to lack transparency, record-keeping, or institutional oversight. This depiction does more than highlight the limits of data collection; it also reflects what Bracci *et al.*, (2021) describe as epistemological marginalization, where only certain ways of knowing are recognized as legitimate.

This paper challenges that view by rejecting the narrow line that equates accountability with institutional visibility. Instead, it argues that informal actors practice substantive and situated forms of accountability rooted in social, cultural, moral, and spiritual logics. These practices may include oral agreements, handwritten ledgers, obligations to kin and community, and even ritual practices. Far from being peripheral, such practices sustain livelihoods and trust, even in the absence of formal audits. Fricker's (2007) notion of epistemic injustice—the systemic silencing of marginalized knowledge—captures what is at stake when these forms of accountability are dismissed.

Positioned within critical accounting traditions, the paper seeks to disrupt narrow disciplinary assumptions that equate accountability with auditability (Vollmer, 2021). It draws insights from development studies, feminist and Indigenous economics, and relational ontologies to reconceptualize accounting as a dynamic process of identity, legitimacy, and value co-construction. The Life Framework of Values (Kenter & O'Connor, 2022) provides a useful lens here, emphasizing how relational, intrinsic, and instrumental values co-exist within lived experiences without being collapsed into single rational frameworks.

The paper advances a framework that highlights three interrelated logics of informal accountability: relational, moral-spiritual, and narrative. Relational logics emphasize obligations within kinship and informal networks, centering co-creation and interaction (Bartels & Turnbull, 2020). Moral-spiritual logics reflect ethical duties and community beliefs, with parallels in Indigenous ontologies (Barrett, 2021; Gould *et al.*, 2023). Narrative logics recognize storytelling, oral traditions, and reputation as means through which legitimacy and responsibility are communicated where written records are absent. These logics resist audit-centered rationalities by demonstrating that accountability, while informal, is nonetheless coherent and deeply embedded in social life.

Such perspectives are in line with indigenous and decolonial epistemologies, which view knowledge, ethics, and identity as relational and co-constituted with people, land, and the more-than-human world (Walsh *et al.*, 2021; Barrett, 2021;

Vásquez-Fernández, 2020; Wildcat & Voth, 2023). Framed in this way, informal accountability is not a deficit but part of a pluriversal system of meaning-making (Querejazu, 2022; Kurki, 2022). This rethinking is increasingly urgent given critiques of dominant economic rationalities. For example, Mamaweswen *et al.* (2024) and Naylor & Thayer (2022) point to decolonial paths that foreground non-capitalist logics, while Ramakrishnan and Mawdsley (2024) caution against deterministic binaries, urging greater attention to embodied labor, care, and the intersections of race, gender, and housing in shaping the lives of migrants and the urban poor.

This agenda also connects to debates in business reporting and sustainability. Despite recent expansion of ESG legislation and Sustainable Development Goal (SDG) reporting, corporate disclosure often remains incoherent, inconsistent, and primarily oriented toward investors and regulators (Thammaraksa *et al.*, 2024; La Torre *et al.*, 2020). Critical accounting scholars argue that these practices systematically marginalize non-dominant stakeholders by privileging what can be measured and audited (Dillard & Vinnari, 2019; Perkiss *et al.*, 2021). Emerging approaches to narrative and storytelling in corporate reporting (Danesh, 2025) acknowledge the limits of purely numerical disclosure, but they rarely move beyond existing frameworks. Against this backdrop, the informal economy offers insights into alternative ways of being accountable that can enrich debates on non-financial reporting, coherence, and inclusivity.

The paper makes three key contributions. First, it reimagines accountability as plural, offering a framework that challenges deficit-based accounts of the informal economy. Second, it expands business reporting debates by showing how informal practices of accountability—rooted in relational, moral-spiritual, and narrative logics—can inform more sustainable and credible reporting systems. Third, it strengthens pluralist and decolonial approaches to accounting, questioning why Western audit-driven models continue to dominate definitions of accountability.

The gap this paper addresses is the absence of recognition of informal, relational, and cultural logics of accountability within the mainstream business reporting literature. While conventional frameworks remain rooted in audit-driven and disclosure-centric models, they fail to account for the ways accountability is enacted through reciprocity, ethics, storytelling, and collective obligation. This is a conceptual paper that draws on critical accounting, decolonial scholarship, and illustrative examples from informal economic practices. The aim is to build a pluralist theoretical framework for understanding accountability, rather than to report primary

ethnographic data. By reframing accountability as relational, moral–spiritual, and narrative, the paper advances a more inclusive, context-sensitive approach that informs accounting and business administration while also contributing to wider interdisciplinary debates on governance, sustainability, and epistemic justice.

1.1. Definitional and Theoretical Context

The informal economy has long been treated as a policy problem—often described in statistical and regulatory terms as “flawed” or incomplete. International organizations such as the International Labour Organization (ILO) typically define it as economic activity that falls outside legal protection or regulation, encompassing street vendors, home-based workers, and hybrid enterprises that cross between the formal and informal. While useful, these definitions rely heavily on binaries—formal versus informal, legal versus illegal, visible versus hidden—that do more to reproduce institutional authority than to reflect lived economic realities. In practice, the lines are blurry and dynamic, shaped by social relations, political bargains, and everyday survival strategies.

Much of the economic literature reduces this complexity to a two-tiered model, distinguishing between those excluded from formality and those who choose informality voluntarily. This framework does recognize diversity, but it still carries an implicit deficit view: informality is framed as a temporary condition, awaiting correction or integration into the “proper” economy (Bracci *et al.*, 2021; Gómez *et al.*, 2020). The problem with this framing is that it silently reinforces colonial and developmentalist logics. Western accounting systems, for instance, are often treated as universal benchmarks of economic legitimacy, with informal actors cast as deviant or invisible because they lack documentation or recognized forms of literacy. In philosophical terms, this is a case of what Fricker (2007) calls testimonial injustice—a systemic refusal to recognize marginalized actors as credible sources of economic knowledge and accountability.

This paper adopts a different stance. Rather than deepening the formal–informal divide, I treat informality as historically and culturally situated: mutable, flexible, and relational. Drawing on critical accounting, feminist economics, and postcolonial theory, the guiding question becomes: what forms of accountability already exist within informal practice? Instead of assuming that accountability flows only through audit trails or formal oversight, I ask how social, moral, and even spiritual logics shape responsibility in everyday transactions.

A relational and decolonial perspective is useful here. Relational epistemologies emphasize plurality over universality, interconnection over atomism, and responsibility grounded in reciprocity rather than rigid rules (Walsh *et al.*, 2021; Querejazu, 2022; Kurki, 2022). This kind of thinking is not confined to accounting. We see it in sustainability science, Indigenous studies, and international relations, where scholars are increasingly critical of extractivist knowledge practices and instead argue for ontologies of coexistence (Tynan, 2021; Vásquez-Fernández, 2020; Wildcat & Voth, 2023).

One framework that illustrates this shift is the Life Framework of Values (Kenter & O'Connor, 2022). It highlights how instrumental, intrinsic, and relational values often coexist rather than compete, allowing communities to make decisions that reflect layered and plural ethical considerations. Informal economies operate in a similar fashion: decision-making is rarely “purely economic.” Instead, it is entangled with obligations to kin, spiritual beliefs, ecological relations, and survival needs. Seen this way, informal accountability becomes a multidimensional practice, not a failure of formality.

Recent scholarship on marginalisation reinforces this argument. Ramakrishnan and Mawdsley (2024), for example, caution against simplistic binaries when studying urban labor, arguing that embodied experiences of care, housing, and gendered survival complicate neat categories like “compulsory” versus “voluntary” informality. Similarly, d'Astros and Morales (2024) describe silence itself as a form of resistance, showing how marginalized groups in informal economies disrupt dominant accounting practices through covert, everyday acts rather than overt protest.

This perspective resonates with decolonial and Indigenous economic approaches. Mamaweswen *et al.* (2024) show how Indigenous communities are able to employ rigorous economic tools while still grounding them in their own policy priorities, creating what they describe as a form of “decolonial economics.” Naylor and Thayer (2022) take this further, suggesting that plural economic systems can coexist without collapsing into a paranoid binary of domination versus resistance, provided structural inequalities are acknowledged.

Methodologically, this implies that researchers should resist imposing rigid frameworks of rationality or success. Akella and Eid (2023), for instance, argue for methodological pluralism in studying entrepreneurship as a path of socio-economic emancipation. This means privileging reflexive and context-sensitive approaches

that align with the lived practices of informal actors themselves, rather than applying externally imposed categories.

The point is not to romanticize informality but to reframe it. Building on scholars such as Barrett (2021) and Gould *et al.*, (2023), who emphasize Indigenous and community-rooted epistemologies, I argue that accountability in informal economies is best understood as situated, relational practice. It is not a checklist but a process embedded in histories, obligations, and relationships. Approaches in relational public administration (Bartels & Turnbull, 2020) and postcolonial international relations (Untalan, 2020) echo this, stressing co-constitution rather than authority as the basis of mutual accountability.

Ultimately, the informal economy should not be seen as an absence of formality, nor as a zone of deviance waiting for correction. It is better understood as a generative and contested space where alternative systems of value and accountability are constantly being negotiated. By engaging with decolonial theory, feminist economics, and critical accounting, this paper argues that informality is not a deficit to be fixed but a vital field of knowledge and practice that challenges the narrow universality of Western economic logics.

1.2. Informal Accountability and the Business Reporting Debate

Business reporting—whether financial, non-financial, or sustainability-related—is often presented as the main instrument of organizational accountability. Yet, despite decades of reform, the system continues to fall short of its promises. For example, recent global assessments of corporate SDG disclosures show that although companies increasingly reference the goals, the reports remain selective, incoherent, and poorly aligned with actual outcomes (Thammaraksa *et al.*, 2024). Similarly, research on corporate sustainability reporting finds that even where reporting practices are widespread, the disclosures are often weak, raising doubts about both the credibility of the data and its usefulness to stakeholders (Perkiss, Bayerlein, & Dean, 2021).

These critiques point to a deeper structural problem. Business reporting remains anchored in a narrow, accounting-centered conception of accountability that privileges quantification and standardization. Even regulatory initiatives, such as the EU Directive on non-financial disclosure, reproduce this technocratic orientation, leaving little room for cultural diversity, relational values, or non-market forms of responsibility (La Torre *et al.*, 2020). In response, scholars have argued for a move

away from compliance-driven disclosure toward an ethic of accountability—a practice that holds organizations responsible not only to investors but also to communities, the environment, and future generations (Dillard & Brown, 2015; Dillard & Vinnari, 2019). Evidence from hybrid organizations suggests that reporting logics are indeed shifting, but largely under external pressures such as certification systems and new disclosure requirements (Baudot, Dillard, & Pencle, 2022).

Alongside these institutional debates, more experimental approaches to reporting have emerged. Narrative and dialogic formats, for example, are increasingly recognized as powerful tools for accountability. CFOs and executives use storytelling to humanize complex financial information and to signal authenticity and openness (Danesh, 2025). Beyond this, entire industries are beginning to question anthropocentric reporting norms: in the New Space Economy, for instance, scholars call for frameworks that expand accountability to interspecies and planetary futures (Di Tullio *et al.*, 2024). These innovations challenge the assumption that accountability can be reduced to standardized metrics and point instead toward more plural and context-sensitive practices.

What is striking is how closely these developments resonate with accountability practices long embedded in the informal economy. Relational, moral-spiritual, and narrative forms of accountability—often dismissed as unprofessional or illegible to auditors—prioritize community ties, ethical obligations, and storytelling as means of establishing trust. When placed alongside the failures of mainstream business reporting, these practices look less like deficiencies and more like resources for rethinking accountability itself.

Thus, the debate is not only about fixing reporting systems but about broadening what counts as accountable action. Formal disclosures, however refined, cannot exhaust the ways responsibility is lived and recognized. By situating informal accountability practices within the conversation on business reporting, we see that the informal economy is not peripheral but central to imagining a more inclusive, credible, and ethically grounded approach to organizational accountability.

2. RELATIONAL ACCOUNTABILITY AT THE MARGINS: DECOLONIZING RATIONALITY THROUGH MORAL-SPIRITUAL NARRATIVES

Formal accounting systems usually emphasize audited statements and standardized records. In the informal economy, such tools are often absent. Yet this absence does

not mean accountability is missing. On the contrary, informal actors sustain a variety of practices that demonstrate responsibility and transparency, though expressed in ways that are not easily captured by official metrics. This chapter discusses three such logics: relational, moral–spiritual, and narrative accountability. Taken together, these approaches reveal how marginalized groups engage in accountability through practices embedded in social relations, cultural beliefs, and storytelling. The section also situates these logics within larger debates about colonial knowledge structures, extractive economic rationalities, and alternative ontologies emerging from Indigenous and critical scholarship.

2.1. Relational Accountability and the Ethics of Embeddedness

Relational accountability develops through social ties, obligations, and trust networks. For street vendors, microentrepreneurs, and other informal actors, daily transactions rarely rely on written contracts. Instead, they are grounded in reciprocity, mutual recognition, and informal sanctions when obligations are breached (Aguilar *et al.*, 2025). In such contexts, accountability is communal, performed in practice, and reinforced through relationships, not through legal enforcement.

This perspective resonates with relational ontologies discussed in fields like public administration (Bartels & Turnbull, 2020), international relations (Kurki, 2022), and Indigenous studies (Gould *et al.*, 2023; Wildcat & Voth, 2023). These literatures challenge individualistic and atomistic assumptions, emphasizing instead that people and institutions are co-constituted through relations. The Life Framework of Values (Kenter & O'Connor, 2022) similarly identifies relational, instrumental, and intrinsic ways of assigning value, demonstrating that accountability itself can be understood as layered and plural.

Decolonial scholars (Alatrash, 2025; Naylor & Thayer, 2022) further argue that legitimacy should not be measured only through technical standards, but through lived relationships. Mamaweswen *et al.* (2024), for instance, show how even quantitative policy tools can advance decolonial aims when developed and guided by Indigenous communities. The central claim here is simple but powerful: accountability rests on relationships rather than on metrics alone.

2.2. Moral–Spiritual Accountability and Cosmopraxis

Many informal practices are grounded in moral and spiritual notions of accountability, where rituals, verbal pledges, and collective affirmations connect

economic actions with ethical or faith-based commitments. In Buddhist and Hindu communities, accountability often unfolds as social and symbolic practice rather than through formal, stakeholder-driven systems. As noted by Jayasinghe and Soobaroyen (2009), these practices are infused with religious meaning, guided by trust, patronage, and social hierarchies, and expressed through ritual acts that sustain communal harmony and affirm the moral integrity of religious institutions.

This logic aligns with the idea of cosmopraxis (Querejazu, 2022), which rejects extractive and reductionist ontologies and instead emphasizes ongoing, responsive relations among humans, non-humans, and environments. Here, accountability is less about compliance and more about moral weight—the idea that one is answerable not only to peers but also to divine or ancestral witnesses.

This challenges the assumption that accounting is a neutral or technical practice. On the contrary, it highlights how accounting is always cultural and ethical. Walsh *et al.* (2021) make a similar point in sustainability science, urging the inclusion of relational and spiritual ethics in evaluating human–nature relations. Calls for decolonizing research (Barrett, 2021; Romm, 2024) also stress the value of ritual knowledge, natural law, and cultural protocols as legitimate frameworks of accountability.

2.3. Narrative Accountability and Situated Knowledge

Accountability also takes narrative form. Informal actors often rely on stories, oral traditions, or spatial memory to document their legitimacy. Handwritten ledgers, recollections of past transactions, or community testimonies serve as evidence of credibility (Aguilar *et al.*, 2025; Crossa, 2016). The claim “I have sold in this corner for ten years” operates as an accountability statement, rooted in history and recognition by the community (Schindler, 2014).

Narrative accountability reminds us that accounting is not only technical but also a way of constructing meaning. Even silence can serve as a form of accountability or resistance, as d’Astros and Morales (2024) argue, showing how marginalized groups resist dominant forms of oversight through subtle, infrapolitical acts (Scott, 1990).

These practices resonate with pluriversal approaches to knowledge, which reject abstraction and insist on the importance of local, situated ways of knowing (Tynan, 2021; Akella & Eid, 2023). Naylor and Thayer (2022) similarly call for attention to the geopolitics of knowledge in shaping diverse economies. In these cases, accountability is performed not through universal standards but through community-specific practices of storytelling, silence, and recognition.

2.4. Towards a Relational and Decolonial Theory of Accounting

Relational, moral–spiritual, and narrative logics together form a framework of accountability that contrasts sharply with formal accounting. Instead of compliance and quantification, this paradigm emphasizes reciprocity, dignity, cultural ethics, and narrative legitimacy. It echoes the relational turn across social sciences (Kurki, 2022; Ash, 2020), Indigenous and decolonial frameworks of justice (Gould *et al.*, 2023; Romm, 2024), and participatory research practices (Smith *et al.*, 2021; Akella & Eid, 2023).

Methodologically, such approaches push scholars and practitioners to adopt plural and context-sensitive methods. In sustainability debates, this means engaging with Indigenous knowledge systems and moral–spiritual protocols. In accounting, it implies designing tools that incorporate stories, rituals, or community-centered reporting. The goal is not simply inclusivity but a deeper reorientation of what counts as legitimate accountability.

2.5. Toward Pluralistic and Relational Accountability Frameworks

Mainstream accounting typically assumes that accountability requires quantification, audits, and standardization. While these mechanisms are important for formal organizations, they marginalize other forms of accountability by framing them as “deficient” or “non-existent” (Bracci *et al.*, 2021; Vollmer, 2021). Critical accounting scholars argue instead for pluralizing practices of accountability to include relational, moral–spiritual, and narrative dimensions (Daneshpajooch *et al.*, 2024; Jayasinghe & Soobaroyen, 2009).

Narrative methods, in particular, expose the illusion of neutrality in financial reporting by foregrounding lived experiences, histories, and values. Participatory models of accountability also shift attention away from managerial control and toward community-led notions of fairness, redistribution, and justice (Crossa, 2016; Schindler, 2014).

These plural frameworks align with wider movements in sustainability science, geography, public administration, and international relations that foreground relational ontologies (Ash, 2020; Kurki, 2022). For example, relational public administration highlights co-creation and dynamic governance (Bartels & Turnbull, 2020), while in International Relations (IR), pluriversal ontologies challenge Western dominance and emphasize interdependence (Querejazu, 2022).

Across these literatures, one recurring critique is the extractive nature of dominant epistemologies. Scholars such as Tynan (2021) and Wildcat & Voth (2023) call for research practices that are participatory, reflexive, and relational, insisting on epistemic reparations for marginalized groups. This requires more than “adding voices”; it means reshaping the foundations of accountability itself.

Technological innovations such as FinTech (Senyo *et al.*, 2023) show both opportunities and risks for informal actors. Mobile money platforms can expand access, but formal validation systems risk reproducing exclusions. Similarly, urban informality research (Ramakrishnan & Mawdsley, 2024) shows how gendered and racialized inequalities complicate accountability in housing and labor markets, demanding more intersectional approaches.

Ultimately, pluralizing accountability is both a methodological and political project. It requires shifting from surveillance to relational engagement, from abstraction to situated storytelling, from hierarchy to dialogic multiplicity. As Romm (2024), Alatrash (2025), and Smith *et al.* (2021) argue, decolonizing accountability means reorienting knowledge production itself. Only then can accounting practices move beyond exclusion and contribute to more just, plural, and emancipatory futures.

3. THREE LOGICS OF INFORMAL ACCOUNTABILITY

This framework opens up a completely different perspective regarding accountability in the informal economy and proposes a conceptual framework through which three connected logics (relational, moral-spiritual, and narrative) become relevant in this context. These logics are active outside and often in resistance to formalized systems as well as from different ontology(s) grounded in community, reciprocity and lived meaning. Rooted in relational theory, Indigenous cosmologies and decolonial scholarship, the framework focuses on how accountability is enacted not by means of institutional directives but through ethical entanglement and place-based obligations.

3.1. *The Three Logics*

Each of the logics reflects different but overlapping models for practices of informal accountability, and they resist extractive, rational or market-based norms. Drawing from sustainability, political theory, Indigenous studies, feminist geography, participatory design, and different economies, it draws a pluralist account of the negotiation of responsibility, legitimacy, and conduct outside of the state.

Table 1: The 3 Logics

<i>Logic</i>	<i>Core Tenets</i>	<i>Key Practices</i>	<i>Ontological Foundations</i>	<i>Ethical/Political Orientation</i>
Relational	Accountability as mutual obligation sustained through social ties and interdependence.	Reciprocity, co-responsibility, co-creation, embedded care.	Relational ontology (flat, non-binary, pluriversal).	Plural, anti-extractivist, grounded in epistemic justice and interdependence.
Moral-Spiritual	Responsibility to more-than-human and ancestral relations, grounded in cosmologies of respect and Land.	Ethical protocols, ceremonies, Indigenous legalities, Land revitalization.	Cosmopraxis; Indigenous worldviews; spiritual sovereignty.	Decolonial, ecological, intergenerational, sovereignty-focused.
Narrative	Meaning-making through stories, silences, and memories that construct legitimacy and resistance.	Storytelling, strategic silence, everyday practices, epistemic disobedience.	Embodied knowledge, lived reality, cultural memory.	Emancipatory, feminist, counter-hegemonic.

Integrated Insights from Broader Studies

- **Relationally as a Paradigm:** Relational approaches challenge atomistic, dualist ontologies by centering dynamic interdependence (Walsh *et al.*, 2021; Kurki, 2021). Such approaches also reject essentialist binaries (Ash) and advocate for holistic knowledge systems including and not limited to the human and the more-than-human (Gould, Wildcat & Voth, 2023).
- **The Life Framework of Values** adds dimensionality by demonstrating how intrinsic, instrumental, and relational values are layered through different life frames, reinforcing the framework's embrace of plural justifications and ontologies in informal systems.
- **Cosmopraxis** does not freeze relationally in static systems but instead offers a mode of 'active', situated, world-making (Querejazu, 2022). This insight affirms the dynamic, evolving character of informal accountability logics, particularly the moral-spiritual logic that is always being undertaken, never abstracted.
- **Narrative and Silence:** Silence is reclaimed as active resistance rather than passive absence (d'Astros & Morales, 2024). Coupled with storytelling, these modes embody alternative ethics of accountability that are context-sensitive and subversive.

- Decolonial Design & Knowledge: Participatory practices should progress beyond tokenism in order to achieve pluriversality (Smith *et al.*, 2021) and acknowledge the geopolitics of knowledge as constitutive of economic and political life (Naylor & Thayer, 2022).
- Feminist and Anti-Racist Ethics: Re-centering embodied labor and care, as well as acknowledging exclusions from formal structures, offers an ethic of informal labor which is sensitive to race, gender, and situated resilience (Ramakrishnan & Mawdsley, 2024).

3.2. ImplicationS

Such a conceptual framework requires a transformation of how accountability is conceived, analyzed, and acted upon. It suggests:

- From Control to Connection: Moving away from compliance modes to relational and place-based ethics.
- From Abstraction to Embodiment: Recognizing storytelling, silence, and lived experience as legitimate ways of holding people to account.
- From Universality to Pluriversality: Embracing multiple, overlapping logics rather than privileging formal systems.

4. CONCLUSION

This paper demonstrates that the informal economy does not lack accountability but instead operates through alternative logics—relational, moral-spiritual, and narrative—that challenge disclosure-driven, audit-centric models. These logics reveal that accountability is not a technical exercise of measurement but a lived practice rooted in reciprocity, ethics, and shared narratives.

To advance the theory and practice of accounting, three actions could be considered. First, researchers could reframe accountability as a plural practice, designing methodologies that capture relational, cultural, and narrative dimensions rather than privileging technical disclosure. Second, practitioners and policymakers might redesign reporting systems to integrate hybrid tools such as community reports, relational audits, and narrative disclosures, ensuring that marginalized voices and ethical obligations are embedded in formal accountability frameworks. Third, global accounting bodies might recognize and institutionalize decolonial perspectives, shifting away from uniform standards toward dialogic practices that accommodate diverse epistemologies and economic realities.

The path forward is clear: accounting could evolve from compliance-driven oversight to a participatory practice of care, justice, and inclusivity. This requires developing tools that bridge formal and informal logics, creating space for stories, spirituality, and communal responsibility alongside financial metrics. In doing so, accounting can become not only a mechanism of transparency but also a vehicle for equity and plural futures in the twenty-first century

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Conflict of Interest

The author declares no conflicts of interest related to the conduct, authorship, or publication of this study.

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The author used an AI tool exclusively for grammar checking and language refinement. The author reviewed and are fully responsible for the final content of this manuscript.

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