

Trust in anthropology

Alberto Corsín Jiménez

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Abstract

The article explores some of the assumptions behind the current valence of the notion of trust and in particular its entanglement in discourses of social robustness, the management and reporting of (corporate) knowledge, and its underlying culture and systems of responsibility. It unfolds by contrasting classic and contemporary anthropological work on cultures of suspicion, culpability and spiritual ambiguity with the new vocabulary of capitalist corporate ethics. Finally, the argument examines the work that relationships do when moving in and out of the occult, and contrasts it with the kind of temporal work that capitalism demands from relationships to remain diaphanous. If public trust functions as the political epistemology of neoliberal society, an anthropological theory of trust ought perhaps to reaffirm instead our trust in anthropological theory and comparison.

Keywords: trust; crisis; ethnography; accountability; audit; financial information; anthropological theory

Everybody talks about trust these days. Or rather, everybody talks about a crisis in public trust and its fatal consequences for the institutional organisation of society (e.g. O'Hara 2004; O'Neill 2002). Trust, so the argument goes, is one of our most precious social virtues and its disappearance or misuse threatens not only our moral order but the very foundations of our polity. The crisis in trust is indicative of the general crisis-society in which we live today (Strathern 2004a), and it is perhaps the social forms that this crisis-awareness and responsiveness has taken (e.g. audit cultures, evidence-based policy, interdisciplinary research), that has spawned the idea of a concomitant breakdown of solidarity, cooperation and moral responsibility, of which trust appears to be their epiphenomenal expression.

A parallel development of the crisis in trust is the rise of knowledge and risk management industries (Power 2004). Because trust and social crises are presented as natural enemies, the former rushing out when the latter draw in, social robustness has been equated to a kind of omniscience, the capacity to know everything, in particular future events. Robust knowledge, of the kind that can be trusted, is therefore knowledge that is socially aware of itself (Strathern 2005). Such knowledge is not always easy to track, unless, of course, it can become self-evident, which is to say self-deliverable. The problem of (the sociology of) knowledge becomes thus one of tele-communication: how to bridge the distance between the happening and the cognizance of knowledge. As it turns out, the market is the paradigmatic provider of self-deliverable knowledge (where the happening and the cognizance coincide), because in the marketplace knowledge is delivered as it takes shape (in the form of market signals). The founding father of this epistemological economy was Friedrich Hayek, for whom the ‘division of knowledge’, that is, the distance between knowledge-happening and knowledge-awareness, was the fundamental problem of our time, ‘analogous to, and at least as important as, the problem of the division of labour.’ (Hayek 1937: 49)

This article explores some of the assumptions behind the current valence of the notion of trust and in particular its entanglement in discourses of social robustness, the management and reporting (i.e. tele-communication) of knowledge, and its underlying culture and systems of responsibility. I am interested in how knowledge, responsibility and social relationality have been organised as epistemologically distanced objects in contemporary capitalist regimes of audit and trust-making: objects liable of separation (moral crises) and mutual convergence (political ethics). Trust figures thus in this

context as an engine of epistemic distance-compression: where knowledge, responsibility and mutuality collapse into an identical social form.

I do not see the article, however, as making a contribution to the growing sociological literature on trust (e.g. Braithwaite and Levi 2003; Cook 2003; Luhmann 1979; Misztal 1996; Seligman 1997; Sztompka 1999). The argument is not about trust itself but about the kind of theory that we need to resist the temptations of a sociology of trust. A theory that looks for the role of trust in social relationships takes for granted Hayek's presuppositions about the 'division of knowledge': it takes for granted that divisions between knowledge and the world are trust-distances to be traversed and abridged. There is no particular reason, however, why an anthropology of trust should work as a theory of public epistemology.

Indeed much of the new literature on trust simply recasts our sociological tradition by rewriting the canon using trust as the organizing category. We have accounts of trust as a form of moral commitment, a character disposition, or a dynamic of 'encapsulated interests', where trust emerges as a mutual co-implication of interests on all transacting parties. These conceptions turn on a notion of trust as a 'cognitive category' because 'all depend on assessments of the trustworthiness of the potentially trusted person.' (Hardin 2006: 17) Trust emerges as an epiphenomenon of social knowledge: what people's relationships look like after the fact of cognitive re-appraisals. But this, unfortunately, will not do. As mysterious as the concept of trust may be (cf. Möllering 2001), the question today is not what trust is but what kind of work the notion does. There is more to trust than its relation to cognitive and knowledge structures. Trust may be 'encapsulated' in reciprocal expectations (Hardin 2006) but it is also distributed in a

variety of human and nonhuman forms; it is as much a cognitive category as it is a material one; indeed, it belongs to the realm of the intersubjective in as much as it belongs to the interobjective. It is as much an anthropological object (of theory) as an object of social knowledge. The question of trust therefore calls for a kind of theory that elucidates not its place in the sustenance of (robust / social) knowledge but its very qualities as an anthropological concept.

To this effect, here I take a closer look at the role that trust plays in contemporary corporate ethics discourses. I focus in particular on one well-known and influential theory of corporate public trust, and compare it with anthropological interest in the allocation of responsibility, what Mary Douglas termed ‘forensic theories of danger’ (Douglas 1992: 5): how risk, sin, misfortune or blame are distributed across society. Here some relationships are cast as being outside ‘reality’, for they play out in the order of the occult, which has its own temporality. I then move on to examine the work that relationships do when moving in and out of the occult, and contrast various anthropological accounts with the kind of temporal work that capitalism demands from relationships to remain diaphanous. Whereas anthropological theories of responsibility focus on the exigent work that relationships need to do to remain *reversible* (to move in and out of the occult), the new culture of (corporate) ethics has only one version of the ‘reality’ of relationships: relationships that are real and robust because they are transparent, instantaneous and point to no context but themselves. If social and political theory has called upon trust as a placeholder for robust public knowledge and prudential political choice, an anthropological theory of trust should reaffirm instead the trustworthiness of anthropological comparison.

Responsible analogues

Every aircraft in the world would be grounded if air traffic control relied on the same type of system that companies use today to report their information. Air traffic controllers must receive vast amounts of highly technical, constantly changing information reported to them quickly in a format they can understand and use immediately, and they must have absolute trust that the information is complete and accurate every time. Imagine the consequences if those controllers could only get their information from an observer on the ground who scribbled a few notes, printed them on an old-fashioned press, and mailed the information to the control tower once a quarter? (DiPiazza Jr. and Eccles 2002: 129)

Technology, complete and accurate information, and trust. DiPiazza and Eccles' triangulation of concepts echoes an observation made by Max Gluckman over thirty years ago in an essay on magical and secular solutions to moral crises. Commenting on why certain African societies resorted to divination to understand moral uncertainties, Gluckman noted that a possible answer might lie in 'the limits of their technical knowledge.' These societies have 'much less knowledge of the empirical causes of misfortune and good fortune, present and past. They also have less surety about the future.' (Gluckman 1972: 4) Knowledge, Gluckman was implying, works in a temporal register (past, present, future), a reliance itself dependent upon moral qualities. Gluckman's observation tied in with the classical anthropological literature on cultures of suspicion and blame in Africa, of which Evans-Pritchard's work on the Azande was the precursor (Evans-Pritchard 1937). In revisiting this tradition, Gluckman wanted to understand what makes responsibility tick: on what bases do people make themselves

accountable to, or demand accountability from others. Many are the idioms and channels, but Gluckman focused on one: the occult. The occult works in ways that are hidden, but not invisible. Azande witches, for example, are known to have a black substance in their intestines, which can be seen after an autopsy. The substance is innocuous unless activated by vicious feelings. Only then is witchcraft set to work. Witchcraft is inherited in the patrilineal line, which is why men are not held accountable for possessing this power. Responsibility lies not in the person, but in her actions towards others. By unconcealing the work of the occult, Azande thus displace responsibility away from individuated persons and unto systems of moral adjudication. They blame not people but (particular kinds of) relationships.

Gluckman's essay concludes by noting how magical and secular solutions to moral crises ultimately differ in the distribution and attribution of responsibility. Whilst African tribal societies use the idiom of the occult to make the moral agency of the whole group visible to itself, Western societies, he argued, create structural differences within the group, to the point where responsibility is dissipated across the social whole (Gluckman 1972: 41). The occult, one would say, is self-eclipsed, hidden within its own dissipation. It is not a permanent place but a strategy variously deployed to create unities and bifurcations within and between groups. So whereas African societies aggrandize their sense of moral endowment, Euro-Americans try to do without a sense of moral agency altogether. Elucidation or (dis)closure of the occult thus makes the system of moral relations (dis)appear.

Gluckman's description of how Zande people invoke and set the notion of responsibility to work through relationships – through, say, idioms of patrilineal

inheritance, women's fertility or male competition for resources – contrasts with DiPiazza and Eccles' description of the accountability of air traffic controllers, which is said to depend exclusively on the availability of information. Robust information makes the system morally robust, that is, trustworthy. Poor information, on the other hand, flaws the system, because it prevents proper reporting and exposes air traffic controllers to perils not of their own making. Morality emerges thus not as an aspect of human relationships but as a feature of the infrastructure of information. If we make our information more robust, we strengthen our morality.

I noted above that the occult works in ways that are hidden though not invisible. Today the Information Age has produced its own veil of visibility-obsessed discourses, of which the rhetoric of 'transparency' is perhaps the most famous (Strathern 2000b; Tsoukas 1997). 'Information' and 'transparency' emerge as complementary analogues in our turn-of-the-century fascination with the institutionalisation of trust (cf. Braithwaite and Levi 2003). DiPiazza and Eccles' manifesto for building a culture of public trust in corporations and capital markets draws out the basic discursive economy informing this vision. Here trust and information/communication are being hailed as two sides of the same coin, namely, moral robustness. What follows is my reading of all such suggestions for revamping the infrastructure of the information economy around the idea of a kind of information that is morally self-sufficient and trustworthy (e.g. Galford and Drapeau 2003; Handy 1995; Joni 2004).

Reporting

Trust, DiPiazza and Eccles' tell us, is not a complex affair: 'some things are simple and always will be simple. The effectiveness of the world's capital markets depends on

public trust, and trust depends on the timely availability of complete, relevant, and reliable information – in a word, it depends on appropriate levels of *transparency*.’ (DiPiazza Jr. and Eccles 2002: vi, emphasis in the original). Following the Enron and WorldCom financial scandals, and more recently, the collapse of financial institutions in the aftermath of the credit crunch, trust in capital markets floundered. Investors placed trust in corporations that misreported their financial records. A gap opened between what investors were told and what the corporations knew. Information, poor information, was the name of the gap – the *division within knowledge*, Hayek would have said.

Control of information thus emerged as a fundamental principle dictating how corporations ought to organize themselves. In July 2002, for example, the US Government signed into law the Sarbanes-Oxley corporate-reform act, which has been described as the most significant change to federal financial laws since the 1930s. In the UK, the Financial Reporting Council published in July 2003 the Combined Code on Corporate Governance. This document includes the Code itself and related guidance: the Turnbull guidance on Internal Control, the Smith guidance on Audit Committees, and various pieces of good practice guidance from the Higgs report. DiPiazza and Eccles’ work is written in the spirit of these reforms. Central to the consolidation of an information economy, they argue, is the building of a robust architecture through which information must flow. They call their own framework the Corporate Reporting Supply Chain (CRSP). CRSP identifies the actors who at some point will get their hands on corporate information. These include a company’s executives, its board of directors, independent auditors, information distributors, third-party analysts, investors and other stakeholders. An anthropologist would say that CRSP invokes an image of distributed

agency: responsibility is at once located and distributed. There is however a particular direction to the way information is here being distributed, which is given away by the notion of ‘reporting’. The term is illuminating because it suggests that information is always gathered for external consumption. The corporation keeps ‘externalising’ itself – emptying itself out for others. This is also why DiPiazza and Eccles define ‘transparency’ as making available information *that investors would want* (DiPiazza Jr. and Eccles 2002: 4).

Reporting information is not as easy as it sounds, however. DiPiazza and Eccles observe that in the corporate world there are at least three orders of reality wherein information takes shape. The orders add up to form what they call the ‘Three-tier model of corporate transparency’ (DiPiazza Jr. and Eccles 2002: 14), and note that it is imperative to develop standards to certify the robustness of information for each and every one of these orders. The three tiers are: (i) global generally accepted accounting principles (GAAP); (ii) industry-specific information, and; (iii) company-specific information. Generally Accepted Accounting Principles are used worldwide, in various guises as national or international standards, to come up with a figure of value for a company’s financial record and performance. Critiques of GAAP abound, and it is not my concern here to summarize nor explore them in detail. Suffice to say that an important limitation to information yielded by GAAP is the premium it places on a particular temporal register. Different accounting principles use different temporal horizons to evaluate assets: some value assets at historical cost, some at market value. The issue is important because it shows that the orders that are invoked to determine where one ought to look for information are not simply institutional (i.e. accounting standards, industry and/or company contexts) but ultimately holographic (Strathern 1995: 17): a company that

favours a *historical* evaluation of its assets purposely defines the nature of its *intangible relation to itself (through time)* in terms very different to those of a company that opts for a current market valuation. In each case, the tangible and the intangible are given expression in terms that evoke different conceptions of time, relations (to original cost, in the former; to the market, in the latter) and to the structure of the business (consolidated in the past or dispersed in the market). I return to the question of intangibility later.

Whilst real progress towards developing global accounting standards has already been made by the International Accounting Standards Board (IASB) and the European Commission's approval in May 1999 of the Financial Services Action Plan, developing frameworks that will enable global comparability in Tiers II and III is far more difficult. It is at this juncture that DiPiazza and Eccles' vision for the future of corporate reporting takes a new turn. Difficult as the development of these global comparable information frameworks may prove, it is imperative, they stress, that they do come into existence. In fact, they *will* be brought into life, if only because the market, sooner or later, will coerce them out: 'One of the facts of corporate life... is that if industries do not take the initiative to develop these standards, someone else will do so to meet the market demand.' (DiPiazza Jr. and Eccles 2002: 59) Unlike the IASB and the EU's supranational initiatives, DiPiazza and Eccles can only envisage Tiers II and III of their model of corporate transparency *in relation to the global market*. 'If the standards are sound,' they write, 'all stakeholders will find them valuable and will exert pressure on other companies to report on that basis. The pressure will be applied either directly (by demanding the information) or indirectly (by not investing in the companies' stocks, not buying their products, protesting their labor practices, and so on).' (DiPiazza Jr. and

Eccles 2002: 77) In other words, standards and information are mobilized to make *globality* and the *market* appear. My point here is not about the mercantilist orientation to the production of information that underlies DiPiazza and Eccle's vision. Instead I want to bring attention to the mode of argumentation that brings ideas about 'markets', 'information' and 'trust' to bear on one another, and to the kind of institutional economy that arises from such interfoldings. Take the case of environmentalism.

DiPiazza and Eccles cite a PricewaterhouseCoopers Management Barometer Survey which queried 157 U.S. executives about the 'real value drivers' behind their businesses. These should be the drivers that corporate reporting ought to focus on. Lowest on the consultant's survey turned out to be 'community involvement and environmental performance'; highest, 'product and service quality'. They explain: 'U.S. companies in the aggregate – there are huge exceptions – have not had to confront a sustained environmental or community-focused protest or inquiry that chips away at a firm's pride and reputation.' (DiPiazza Jr. and Eccles 2002: 86) The fact that environmental performance has not yet been turned into a 'value driver' that markets coerce companies into reporting about shows the extent to which the notion of 'trust' is being deployed and moves in and out of different idioms (e.g. transparency, product and service quality, environmentalism) in order to redraw the line that separates the corporation from society. In this light, upholding an environmental agenda is not something that corporations do for society but what makes the corporation 'social' in the first place: a corporation that 'does' the environment is a socially responsible corporation. The perverse effect of this – and this is a point to which I return shortly – is that society is only seen to appear at certain points in corporations' self-representations. More importantly, it shows that the current obsession with *reporting* and *information* is one such point of corporate social self-consciousness. In other words, information has

become society's latest idiom for self-awareness, and an especially dangerous one at that, because the idiom allows for the re-description of moral ambivalences in what looks like neutral terms – hence the categorisation of environmentalism as an insignificant market value driver.

There is a further effect to this 'informationalisation' of (moral) knowledge. The consolidation of information (for reporting standards) works by nesting knowledge inside out. This is a way of 'undoing' knowledge by turning (robust) knowledge obtained at one level into (questionable) information for use at a different level. For this is what the directionality of the Corporate Reporting Supply Chain in fact does: knowledge in the hands of a company's executives becomes information in the hands of its board of directors. Reporting makes all knowledge *implode outwards*ⁱ in the form of information for external use. Said differently, information moves freely and respects no changes in scale: information nests information that connects to other information that informs other information that relates to other information that explains other information, and so on.ⁱⁱ If information connects everything, then divisions and incisions are no longer easy to make. The point echoes Gluckman's remark about the place of the occult in the imagination of the pressures that worked either to *divide* or *unite* the group. Today, the work of the occult hides in the over-visibility (i.e. transparency) of its idiom of expression: information.

The capacity of information to cross scales also helps explain why it is that organizations image themselves *internally* on the processes that image them *externally*. DiPiazza and Eccles provide an example:

The only way a company can know if it adequately meets the information needs of stakeholders is to ask them through surveys, for example, or direct dialogue.

Royal Dutch/Shell Group of Companies seeks input from its stakeholders about how well the company is meeting its commitment to sustainability... If this is accomplished, the company will *know* that it knows what stakeholders want, rather than imagining that it *knows*. (DiPiazza Jr. and Eccles 2002: 113, emphasis in the original)

When knowledge and information become the claims a company can make to social robustness a number of things follow. Robustness, for one, conflates information with knowledge. The effects of this have been pointed out in numerous occasions, and include spiraling virtual economies (e.g. Carrier and Miller 1998), the proliferation of audit cultures (e.g. Miller 2003; Strathern 2000a), and the re-description of morality in informational terms (e.g. Parker 1998). My interest here is in the latter. If information stands for society, then our informational base stands for our moral choices: We are our information, which is why our information needs to be unbiased, pure, elemental. It is at this point that DiPiazza and Eccles bring in the example of the air traffic controllers with which I opened the essay. Air traffic controllers must be assured that the information they receive is complete and accurate at all times. Paper-based information will not do the job, because it would take too long to compile and would take too much time to read and make sense of. This is why air traffic controllers do not use paper-based information. Paper-based information, they note, is 'opaque', it does not allow users to 'see through or beyond the format. Users get little or no help in analyzing and understanding a document's content or in verifying its accuracy and authenticity.' In its stead, the future of corporate reporting – of information – lies in 'descriptive data', that is, 'descriptive information about the information' (DiPiazza Jr. and Eccles 2002: 132),

or information that self-describes itself: that is, information obtained at a ‘granular “data element” level.’ (DiPiazza Jr. and Eccles 2002: 167). This new ‘universal language’ for data management is in fact already in use and is called *Extensible Business Reporting Language, XBRL*.ⁱⁱⁱ

Despite all the rhetoric about information that self-describes itself, the epistemological organisation of XBRL is not exempt from its own ‘divisions of knowledge’ (à la Hayek): as it turns out, there remains a distance between self-describable information and trustworthy knowledge. In DiPiazza and Eccles words, when information is self-descriptive, the ‘quality of analysis in decision making is severely compromised when analysts and investors use information that is not reliable. That is why *assurance* plays such a critical role in establishing a credible analytic foundation’ (DiPiazza Jr. and Eccles 2002: 165, emphasis added). So the move to so-called self-descriptive information creates its own internal openings: information is only robust (i.e. self-descriptive) if someone has first *assured* or certified its quality. Perhaps more significantly, closing the gap of (assured) information opens yet another gap, that of the quality of the analysis upon which the information is based.^{iv}

There is an uncanny resemblance between DiPiazza and Eccles’ effusive endorsement of a self-descriptive world of corporate reporting and Max Gluckman’s analysis of African allocational systems of responsibility. It seems like they all unpack their own working assumptions by reference to occult or out-placed forces. All appear to depend on an outside agency or external certification to explicate themselves. So what is it that remains invisible in this our modern world of over-revealed and ultra visible knowledge?

Un-knowing risks

Underlying DiPiazza and Eccles' portrayal of how turn-of-the-century corporations manage their knowledge there is a hoard of sometimes explicit, more-often-than-not implicit references to the idea of risk. DiPiazza and Eccles conclude their book by noting that building 'public trust should never be confused with denying investors' responsibility to make sound decisions based on high-quality analysis, clarity about the risks they assume, and their own risk management choices.' (DiPiazza Jr. and Eccles 2002: 172) This is a penetrating statement that at once illuminates and summarizes the working assumptions behind their bold vision: Trust is played off against ideas of clarity and the transparency of information, individual responsibility, and risk.

That we live in a society where our relationship to the world is increasingly being redefined in terms of risks is of course something that commentators have been pointing out for quite some time now (e.g. Beck 1992; Giddens 1990). In the world of institutions, for instance, 'risk management' is the latest of these re-descriptive exercises (Power 2004). Notwithstanding, for Russell Hardin, the relationship between risk and trust is difficult to make sense of at the grand level of macrosociology; it does not make sense to talk about an increase in the importance of risk in our lives. When risks do appear, they take the form of moral evaluations, what he calls 'sizing people up' (Hardin 2006: 37). Such moments of moral risk-taking occur, in his view, *at the margins of an expanding sociality*:

the risks that distinguish our condition are not risks of the catastrophic demise of all of us, or even many of us, but rather risks at the margin of opportunities that

are more varied than what earlier generations have known. *At the margin* we face far more opportunities for cooperating for mutual benefit with a wider array of people. (Hardin 2006: 38, emphasis added)

The link between risk and morality is well known to anthropologists. Mary Douglas' pioneering work on risk cultures (Douglas and Wildavsky 1982) emerged out of her engagement with the corpus of African strategies for allocating blame, sin and, ultimately, responsibility that I mentioned above. Africans divinatory negotiations with the occult signalled their political commitment to police their communities as they decided whom to blame for sinning, engendering vicious feelings, or endangering the group. Blaming was used as a 'forensic theory of danger' (Douglas 1992: 5), a way of making the unknown morally knowable. In this context, moral self-consciousness is externalised in the idiom of danger and instrumentalised in the politics of uncertainty and blame. However, at a time when uncertainties have been de-occulted through audit regimes and the politics of transparency, who gets to take the blame and who passes the buck? (cf. Frankenberg 1972) Douglas has no doubt: 'The idea of risk could have been custom-made. Its universalizing terminology, its abstractness, its power of condensation, its scientificity, its connection with objective analysis, make it perfect. Above all, its forensic uses fit the tool to the task of building a culture that supports a modern industrial society.' (Douglas 1992: 15) Risks, in other words, take the blame; they emerge as the sociological buffer that lubricates the dissipation of responsibility that Gluckman spoke about. Risks suck – the moral out of society (cf. Ericson and Doyle 2003b).

While I have no contention with Douglas' lucid insight into the workings of the moral imaginaries of modern society, I would like to pay closer attention to the concrete institutional forms that these imaginaries are taking. I believe the way the languages of information, risk and trust have been brought to bear on the reorganization of our knowledge institutions can be adumbrated in new and original ways by the toolkit of the anthropologist. At a time when the visibility and management of knowledge is king, the anthropologist's knowledge of the ways in which the occult works could serve an unexpected purpose. I want to follow here the lead of Bill Maurer, who in his work on Islamic banking and insurance has exposed recent sociological analyses of risk for presuming a universally pervasive technical discourse of calculability, rationality and actuary, as if the management of risk and morality were truly incommensurable affairs. As the case of Islamic insurance practices makes apparent, where mutuality and cooperation run at the heart of why people subscribe life insurance policies, the measurements taken by the actuary are always-already a moral technology (Maurer 2005: 151-152). What follows aims to expand Maurer's insights by exploring the imbroglio of risk and the moralities of trust in a continuum of yet further entanglements.

Funds of trust

In her closing statement to the introductory essay in *Risk and Blame*, Douglas coins a turn of phrase that throws new light over the preceding discussion on corporate reporting and the self-description of transparent information. 'Blaming', she writes, 'is a way of manning the gates through which all information has to pass.' (Douglas 1992: 19) The image of blaming as a fund of information that circulates around society is an economic image. It is another way of saying that information is a blaming-resource used by society to reallocate its funds of responsibility. Economists would see this stretching

of their discipline as a stretching of the imagination. But anthropologists would know otherwise. Anthropologists know Mauss.

Marcel Mauss' analytic on giving economies can be profitably applied to the study of the way modern capitalist society funds its trusts of responsibility. The study of hunter-gatherer societies has in fact benefited from this use of the Maussian framework for quite some time now (e.g. Bird-David 1990; Ingold 2000). Tim Ingold, for example, has described hunter-gatherer's relationship to the environment as an economy of trust (Ingold 2000). Unlike Euro-Americans, who objectify the environment as an alienated presence to their humanity, hunter-gatherers conceive of themselves as co-participants in a non-divisible social nature, along other forms of life such as spirits and animals. One's relationship to the environment and its life-forces takes therefore the form of a mode of engagement rather than the exercise of power and control. In this light, hunting is not seen as a coercive operation, an encroachment or intervention upon the alienated and objectified animal. As Ingold puts it, animals 'are not just 'there' for the hunter to find and take as he will: rather they *present themselves* to him.' (Ingold 2000: 71) Rather than an act of violence hunting is seen as a process of negotiation, one of the many forms that the 'sharing' of the environment between equal co-dwellers may take. Ingold argues that in this 'cosmic economy of sharing' (Bird-David 1992) relationships between co-dwellers are therefore based on an underlying principle of trust. Unlike other forms of cooperative relationships (cf. Gambetta 2000b), like confidence, trust 'presupposes an active, prior engagement with the agencies and entities of the environment on which we depend; it is an inherent quality of our relationships towards them.' (Ingold 2000: 71) Trust, then, emerges as the natural disposition informing

hunters' relationship to animals in a world underwritten by 'the willingness to give.'
(Ingold 2000: 71)

Despite the emphasis on the flow of trust that informs sharing as a giving economy, Ingold recognises that hunters' relationship with animals contains an element of risk too. 'Trust', he writes, 'always involves an element of risk – the risk that the other on whose actions I depend, but which I cannot in any way control, may act contrary to my expectations.' (Ingold 2000: 70) Yet we know from the preceding discussion on cultural systems of blaming and corporate models of knowledge-management that risk is not something *internal to relationships*. Relations appear as risky only under certain systems of moral accountability. So what would an economy where trust and risk are external to the work of relations look like? In other words, what would lie after trust (and risk) if these were the forms that relationships took when they emptied themselves out? What follows draws its theoretical impetus from Rane Willerslev's ethnography of Yukaghir hunting cosmology (Willerslev 2007).

Hunting transactions

The Yukaghirs are a small group of indigenous hunters living in the basin of the Kolyma River in northeastern Siberia. They hunt for elk and sable, which are the two pillars of their hunting economy. Here I focus on the moose (elk) economy, because it is moose hunting that evokes the caring, giving environment that Ingold and Bird-David talk about.

Willerslev tells us that the Yukaghirs hold a perspectival ontology on the world (Willerslev 2004). In this worldview, human and non-human persons each inhabit a

position of 'humanness' in the world which is given to them by their body and the relational perspective they hold on themselves and their environment. Willerslev, echoing Viveiros de Castro (1998), says it clearly: 'an evil spirit or a predatory animal will see a human as prey, to the same extent that prey animals will see humans as evil spirits or predators. The point is that different species see things in similar or identical ways to humans, but what they see is different and depends on the body they have.' (Willerslev 2004: 629-630) This perspectival view on their environment underlies the personal qualities with which Yukaghirs endow their relationships with the animals and the forest. When arriving in the forest, for instance, hunters will address the master-spirits of the rivers and trees they walk past as 'fathers' and 'mothers', and will refer to themselves as the 'children' or 'grandchildren' of the spirits (Willerslev 2007: 42). The use of kin terms signals the extent to which the Yukaghirs conceive their relationship with the spirits as one of mutual caring. Mutual caring translates into and is present in, for instance, the provisioning of food, which is premised on principles of sharing not unlike those that organize the economy of human persons. Willerslev tells us that the Yukaghirs run a 'demand sharing' economy, where people are expected to make claims on other people's possessions, and where those who possess are expected to give freely without expectation of repayment.

When sharing becomes a principle of moral coercion, 'giving' acquires a second, more profound profile than that of simple 'obligation'. Yukaghirs recognise that the personal relations between spirits and humans are laden with the same resentments and ambiguities that make up all social life. Willerslev tells us the story of an elderly Yukaghir woman, Akulina Shalugin, who lost a friend and the latter's son to the jealousy of *Khozyain*, the master spirit. *Khozyain* fell in love with Akulina's friend,

Igor, and kept sending him animals to hunt. The animals kept coming to Igor, who could hardly believe his luck. Yet Igor's overhoarding of animals eventually enabled *Khozyain* to stake out his own claims, which he enforced by dragging the *ayibii* (soul) of the couple's son and thus killing him. Igor's luck in hunting had translated into an overaccumulation of the *ayibii* of *Khozyain's* children (the souls of animals). In claiming Igor and his son's life back, *Khozyain* was merely holding them accountable to the very same principles of 'demand sharing' that govern all human sociability (Willerslev 2007: 45). The moral is clear: things are not what they appear, and moral virtues mean nothing unless referred to specific social strategies of accountability.

The 'prey-predator oscillation' (Willerslev 2007: 45) that underscores Akulina's story finds parallels in other dimensions of Yukaghir hunting and social life at large. In fact, Yukaghirs' own strategic engagement with the inherent dangers of this cosmic economy of sharing is by means of what they call *pákostit*, meaning 'to play dirty tricks' in Russian (Willerslev 2007: 48). This game of trickery takes place in terms of what Willerslev calls a process of 'sexual seduction', the playing of an 'illusion of lustful play' through which hunters hope to make spirits believe 'that what is going on is not a premeditated kill but a "love affair" with the hunter.' (Willerslev 2007:48). The game of seduction is in fact set in motion several days before the hunt itself. Hunters start by attempting to conquer their human smell by going to the sauna. Other tactics of seduction include avoiding the language of hunting altogether and feeding vodka and tobacco to the fire in order to get the master spirit into a slightly drugged and lustful mood. The drugging of the spirits is the first step in the final seduction movement, which takes place the evening before the hunt (Willerslev 2004: 642-643). On that

night, hunters will travel in their dreams to the house of the spirits and make love to them. Willerslev sums the process of seduction thus:

the feelings of sexual lust that [a hunter's] *ayibii* evokes in the master-spirit during their nightly intercourse are somehow extended to the spirit's physical counterpart, the animal prey. Thus, when he locates an elk the next morning and starts imitating it, the animal will run towards him in the expectation of experiencing a climax of sexual excitement, and he can shoot it dead. Thus, what we are dealing with is in principle two analogous hunts: the 'visible' hunt of the hunter seducing the elk, and preceding this, the 'invisible' hunt in which his *ayibii* seduces the animal's master-spirit. (Willerslev 2007: 101)

Deceit does not end up with the death of the animal but is carried over into the time after the killing. A hunter will for instance try to avoid an attack from the animal's disappointed spirit by making a wooden miniature model of himself and painting it with blood from the dead animal. On leaving the hunting grounds, the hunter will leave the figure behind, in the hope that the spirit will think that the murderer is still around (Willerslev 2007: 129).

Eclipsed in the economy of trust and sharing there is therefore an economy of deceit and deception. This is not to say that the principles and relationships of care and duty that are upheld in the former are therefore reversed by and reducible to the trickery expressed in the latter. Trust, writes Diego Gambetta, 'begins with keeping oneself open to evidence, acting *as if* one trusted, at least until more stable beliefs can be established on the basis of further information.' (Gambetta 2000a: 234) Among the Yukaghirs,

humans and spirits work out their relationships by placing their trust on particular transactional registers (cf. Strathern 2004b), of which kinship, wealth, love, lust and deceit are emerging, displaceable forms, taking turns in performing an ‘as if’ condition for the others.^v Each one of these may signal to, even take the form of trust. But trust itself resides in no one of them, but in the movement through which relationships out-place themselves and extend themselves into new analogical forms. These moments of temporal suspension and out-placement echo Russell Hardin’s point about how trust tenses itself *at the margins* of an expanding sociality. The visibility and invisibility of which Willerslev speaks seems to be part of this recursive movement: an appearance of trust in the disappearance of other forms, and vice versa. Trust thus emerges as the forever self-eclipsing relationship through which people re-place themselves into new relationships, and in this capacity it truly functions as a ‘device for coping with the freedom of others.’ (Gambetta 2000a: 219)

Reversible and in/visible trust

In a report on the Canadian government’s recent reform of its internal auditing architecture, Basil Orsini, director of the project, comments: ‘Many auditors are wrestling with what [the evaluation and improvement of the governance process] means in practice and how to audit governance, so much of which is intangible.’ (Orsini 2004)

The idea of the ‘audit of governance’ evokes a curious image: the making ‘transparent’ (audit) of that which is already radically transparent (intangible governance). Making transparent that which is already transparent entails a kind of reversible movement: like revealing a container’s inside not by emptying it out but by turning it inside out. Whereas the former keeps some things hidden (the container’s interior), the latter aspires to reveal it all.

The reversibility of transparency evoked by Orsini echoes Willerslev's description of the strategic movements of Yukaghirs in and out of the visible and invisible hunting economies. The Yukaghirs, like the auditors, know that (human and non-human) persons struggle to make their relationships to one another knowable. Relationships are always clothed in thin robes, and more often than not their concrete qualities disappear from view. They move in and out of tangibility and intangibility, and it is the very fact that this is possible that allows people to keep their social life alive in the first place. There are things that are better not known, which is why they are transacted in an invisible idiom. Willerslev talks about two hunts: one which takes place in the invisible realm of dreams, one that takes place in the visible realm of bloody physical encounters. I would like to suggest, however, that although at some level these are indeed distinctive realms, at another level the visible and the invisible play out as reversible idioms within any one realm. Take the game of seduction. Hunters first make their killing intentions invisible to spirits by drugging them with alcohol and tobacco; they also hide their own human smell by bathing in the sauna, and encode their hunting language in metaphor and figurative language. These are all transactions that take place in the physical world of human persons. People relate to other people visibly in order to make their motivations invisible to their invisible kinsfolk (spirits). This game of reversible intentions takes a further twist when the hunter dreams himself into the invisible world of spirits. Here the second hunt takes place, clothed this time in the idiom of sexuality. Hidden in the sexual act are the real intentions of the hunter, which will only reveal themselves the following morning, when elk and hunter meet again in the visible world of humans. Yet not even this encounter is terminal, for hunters must

once again revert to the idiom of invisibility, covering their culpability by leaving a miniature model of themselves behind.

Intangibility, time and value

Why, then, do auditors, unlike hunters, want to make all knowledge visible? And what consequences may this have for knowledge itself?

Social relationships require different temporal registers to play out their potency in full. Yukaghirs cannot just go and hunt elk. They need and take time to seduce the animal. They require time to build up the corporeal and perspectival efficacy and trustworthiness that will coerce moose out from their *Khozyain*'s pen. The requirement of temporality is perhaps surprising in light of the emphases that DiPiazza and Eccles' auditors place on real-time transactions and knowledge. Real-time knowledge fits of course with the paradigm of self-described information that DiPiazza and Eccles speak about. Both 'real-time' and 'self-described information' are ultimately and radically 'transparent', because they refer to no temporal or informational domain except their own. All information is forever present in its self-description, and all knowledge is forever tied up to its unique moment of revelation. Deleuze and Guattari have described capitalism's economy of immanence in similar terms: 'capitalism functions as an immanent axiomatic of decoded flows (of money, labor, products).' Such flows may be realized in a variety of modes (a democratic, dictatorial or totalitarian state), 'but they are nonetheless isomorphous with regard to the world market' (Deleuze and Guattari 1994 [1991]: 106). This is another way of saying that institutional life is being reorganized around the credibility of isolated value-episodes, such as data delivered in

XBRL self-sustained format or transactions that are real enough because they happen now.

The institution that organizes itself around these dictums is in danger of institutionalising a ‘dialytical’ form of social organisation, one which keeps purifying itself by forever removing itself from its own conditions of existence. Dialytical organisations place no premium on intangibility: all things intangible need to be known, all occult relations brought to the fore. The fore is, of course, the market. I noted above that today companies have at their disposal competing accounting principles for evaluating their assets. Historical and market values are two such models, and it is perhaps no surprise that the latter are gaining currency. For whereas the former give value to intangible historical assets, the latter disperse value in the real-time, self-referred information that are market prices. The kind of knowledge that obtains from linking-up market signals is of a very particular kind, not least because relationality in a market model tends to zero-out temporality from the substance of the intangible.

Conclusion

Herman Melville’s wonderful novel, *The Confidence-Man*, makes a most suggestive reading in these times of financial meltdowns when capitalist society holds on display the very best of its ruinous condition. Melville’s Confidence-Man was of course a parody of those cultures of masquerading that held trust as a moral currency when all around them stood nothing but a hall of mirrors for financial bubbles, shambles and scams – trust as an aspiration, a structure of hope, caught up in its own delusions. Melville’s portrayal of 19th century American pragmatism, as Deleuze put it,

exemplified the corruption of trust into a society of charity (Deleuze 2005 [1993]: 86-92).

A culture of masquerading is as good a title as any for the political economy of the contemporary sociology of trust. Indeed, an intriguing play of analogical conversions between the opaque and the diaphanous – of the visions, revisions and in-visions of the masquerade – appears to be at work in the New Corporate Ethics (corporate reporting, global governance, corporate social responsibility). Transparency, accountability and trust (diaphaneity) have been mobilized against the dark forces of secrecy, uncertainty and risk (opacity). The movement in and out of opacity and diaphaneity further works on a particular temporal thrust: the ‘reality’ of time, and thus the ‘reality’ of relationships. Real relationships are the epitome of ethical and trustworthy sociality because their value is self-evident: it is self-describable, radically visible (there is no premium on intangibility), and openly knowledgeable. Public trust as political epistemology (Corsín Jiménez 2010).

Real relationships, however, are sustained on a rather unreal, or at the very least unstable social structure: one that is characterised by a continuous emptying-out of relationships and that I have called ‘dialysis’. Under conditions of dialysis, social knowledge is subjected to a constant externalisation of itself through its breaking down into ever narrower constituents. In this light, the notion of trust works as a ‘dialytical’ concept: a concept that requires to breakdown (or purify) its own context of action to convey meaning. Trust works by creating its own preconditions of existence, which must in turn be certified as trustworthy. Audit cultures are the classic example: the audit

makes the culture trustworthy, which in turn holds trust as a value capable of audit (cf. Power 1994).

Unlike the epistemological diaphaneity of the audit economy, the Yukaghirs hunting economy is both an economy of trust and an economy of mistrust; it is about sharing and about deceiving, about making relationships visible and invisible, all at once. I tried to capture this recursive movement of social knowledge in and out of its own analogical conversions by saying that social relationships amongst the Yukaghir were *reversible*. Moving in and out of its own idioms of the visible and the occult, reversibility turns Annelise Riles' famous notion of the 'inside out' into an analytical aesthetic itself (Riles 2001). When trust becomes the relational idiom that traverses the distance between knowledge / public / the social, we might want to consider instead how to conceptualise the very movement in and out of such traversing. My suggestion here is that reversibility functions as an anthropological concept (of the concept) of relationality (Corsín Jiménez and Willerslev 2007).

Reversibility is founded on knowledge's own knowledge of its instability and ambiguousness. The Yukaghirs do not hide this, which is why their social transactions constantly enfold motifs of hiddenness and trust unto themselves. Another way of saying this is that they manage the unity of their social world through the administration of its disunity or division. This is also the lesson that Gluckman urged us to draw from the African material. We need divisions and disruptions to know what unites and integrates. We need the occult to know why some things are worth making visible. We need a realm that lies *after trust* to make trust meaningful. There is, in a sense, no trust in society except in an 'after-trusting' mode. If public trust functions as the political

epistemology of neoliberal society, an anthropological theory of trust ought perhaps to reaffirm instead our trust in anthropological theory and comparison.

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ⁱ An oxymoron – but the image works because it is the forwarding of knowledge to *external users* that breaks-up its constitution and reduces it to ‘information’.

ⁱⁱ This is what Tsoukas calls the ‘self-referentiality’ of media messages (Tsoukas 1997: 833).

ⁱⁱⁱ ‘XBRL is a dialect of XML (Extensible Markup Language), a new Internet language that defines and names data... XML enables the exchange of data between disparate

software applications through the use of informational tags that self-describe what a piece of information is.’ (DiPiazza Jr. and Eccles 2002: 134)

^{iv} ‘The provider of independent assurance on this point would need a great deal of business *expertise* and professional judgment’ (DiPiazza Jr. and Eccles 2002: 166, emphasis added)

^v On ‘as if’ conditions as a modality of social life, see Riles (2006: 17) and Wagner (1986).