Emerald Insight

Article information:

Users who downloaded this article also downloaded:

MONASH University
Library

For Authors

About Emerald www.emeraldinsight.com

Broadening out and opening up: an agonistic attitude toward progressive social accounting

Jesse Dillard

School of Accounting and Commercial Law,
Victoria University of Wellington, Wellington, New Zealand and
University of Central Florida, Orlando, Florida, USA, and

Judy Brown

School of Accounting and Commercial Law,
Victoria University of Wellington, Wellington, New Zealand

Abstract

Purpose – The purpose of this paper is to review the current research program in agonistic dialogic accounting and to reflect on future possibilities for broadening out and opening up accounting and accountability systems, especially as they relate to social and environmental accounting (SEA).

Design/methodology/approach – The authors describe an ethic of accountability as a context for dialogue and debate intended to broaden out and open up new imaginings of accounting for democracy. The authors review the accounting literature addressing dialogic accounting and agonistics as the precursor of what has evolved into agonistic dialogic accounting. The authors discuss their work to date on agonistic pluralism and engagement, recognizing the necessity of linking the normative framework to an effective political program. The authors review prior studies applying science and technology studies that have addressed these issues.

Findings – The authors consider how the application of agonistic ideas might facilitate the development of multiple accountings that take pluralism seriously by addressing constituencies and perspectives often marginalized in both SEA and mainstream accounting. An ethic of accountability and science and technology studies are useful for stimulating dialogue and debate regarding democratic and civil society institutions as they relate to economic entities, especially corporations.

Practical implications – Agonistic dialogic accounting in conjunction with other disciplines such as science and technology studies can be used in formulating, implementing and evaluating policy for advancing a progressive social agenda.

Originality/value – A reflective view of the current work in agonistic dialogic accounting highlights considerations for further research regarding the possible interdisciplinary work particularly with science and technology studies in broadening out and opening up accounting and accountability systems as facilitators of progressive social agenda.

Keywords Sustainability, Mouffe, Science and technology studies, Agonistics, Agonistic dialogic accounting, Dialogics, Social and environmental accounting

Paper type Research paper

1. Introduction

An agonistic attitude toward accounting can facilitate dialogue and debate about how we might develop strategies and take action to more effectively advance progressive social programs, in particular social and environmental accounting (SEA). Certain perspectives such as the dominant business case/eco-efficiency strategy tend to narrow in and close down dialogue and debate. We propose that strategies can be developed that better facilitate pluralistic accountings by considering alternative perspectives that broaden out and open up the current dialogue and debates. Of these debates and dialogue, we envision new imaginings of accountings that facilitate more democratic institutions and processes.

Our purpose here is to review the research program in agonistic dialogic accounting and to reflect on future possibilities for broadening out and opening up accounting and accountability systems. We consider some of the current debates about the environmental movement and SEA research and discuss the utility of science and technology studies (STS) in broadening out and opening up[1] policy formulation methods and engagement processes in ways that highlight divergent framings and politically contentious issues in an effort to expand SEA. The work with STS suggests that SEA could benefit from its engagement with other groups and technologies in the development and pursuit of a progressive social agenda.

This review is part of a larger, interdisciplinary research program. For accounting to advance progressive social agendas, it must move beyond its current neoclassical economics base and managerialist implementations. A focal point of our work has been dialogic accounting(s) that address the increasing complexity, uncertainty and controversy in relation to accounting for social, environmental and cultural impacts of organizations on society. A primary aim has been to conceptualize space for new accountings (broadening out) and develop associated accounting technologies (opening up) that foster democratic processes and facilitate more participatory forms of governance. We find the work in political philosophy on agonistic pluralism and agonistic democracy (Mouffe, 2013) to be particularly useful in theorizing our work. Below, we review the studies that comprise this dimension of our research program to date and consider their implications regarding directions for future research.

The discussion is organized as follows. First, we describe an ethic of accountability as a context for dialogue and debate intended to broaden out and open up new imaginings of accounting for democracy. An ethic of accountability provides a normative framework for stimulating dialogue and debate regarding democratic and civil society institutions as they relate to work organizations, primarily corporations. We then review the accounting literature addressing dialogic accounting and agonistics as the precursor of what has evolved into what we now term agonistic dialogic accounting. The next section discusses our work to date on agonistic pluralism and engagement, recognizing the necessity of linking the normative framework to an effective political program. We then reflect on how the application of agonistic ideas might facilitate the development of multiple accountings that take pluralism seriously by addressing constituencies and perspectives often marginalized in both SEA and mainstream accounting. Our aspiration is for these accountings to contribute to, and emerge from, broader collective projects that advance progressive social change agendas.

2. An ethic of accountability: a context for broadening out and opening up

We propose an ethic of accountability as a useful framework for developing an agonistic attitude toward progressive social accounting. These ideas have been initially developed and applied by Dillard (2007, 2008, 2011, 2012) and Dillard and Brown (2013). An ethic of accountability recognizes that maximizing shareholder value is not sufficient, as *the* objective of a socially responsible economic entity (e.g. corporations). As with any societal institution, the fundamental objective is to *facilitate the long-term viability of a democratically governed society ground in values such as justice, equality and trust, supported by sustainable economic, social and natural systems*[2]. In Western societies, which are our primary focus, business contributes to this objective by providing goods and services, employment opportunities and investment opportunities for members of the community or society. Corporations are primary actors within the economic domain and, thus, will be the focus of this discussion.

We use the term economic entities to refer to for-profit work organizations. While we believe these arguments are relevant for all types of organizations, the ethic of accountability, as previously developed, relates to economic organizations, specifically corporations, in recognition of their significant power and influence. The differences relate to the objectives/purpose of the entity and the party(s) to whom the entity is directly, and legally, responsible/accountable and possibly to the associated criteria for evaluation. We present the objective of business as a societal institution as a contested proposition. While generally we present the statement as a legitimate objective of societal institutions, consistent with agonistics, its specificity and implications represent contested terrain. For example, what is meant by democracy, justice, sustainable, etc. are contested concepts that should be continually discussed and debated by the members of the society with any resolution recognized as possibly temporary.

An ethic of accountability recognizes that corporate management has a fiduciary responsibility to society arising from being granted the right to use society's economic resources, which include natural resources, human resources, financial assets and technology. This relationship emerges from an acceptance of certain related rights and responsibilities by the parties involved where rights are the privileges accruing to someone and responsibilities are obligations arising from the privileges granted. Actions are legitimated via rights and responsibilities. An ethic of accountability presumes that the active agents recognize their place as citizens in an ongoing community (Dillard and Yuthas, 2001). That is, the granting and receiving of rights and accepting the associated responsibilities involves an ongoing relationship wherein the actor is held responsible for the long-term outcomes resulting from the exercise of the rights granted. In the case of corporate management, it means that they are being held accountable for the use of society's resources by members of society. We recognize that corporations are not only economic but also social and political institutions that have significant physical, political and cultural power. However, the source of this power is the societally granted right to control society's economic assets.

Giving an account represents a necessary condition for evaluating the extent to which an economic entity is facilitating the long-term viability of a democratically governed society. A legitimate, sustainable and just economic system depends on participants providing, and receiving, an intelligible accounting by economic entities to

those to whom they are responsible. Accounting and accountability systems provide a medium for organization management to communicate with the citizens of society and the bases for the citizens to evaluate organization management's efficacy regarding its societal responsibilities.

We propose that an ethic of accountability, illustrated in Figure 1, provides a useful framework for identifying, articulating and assessing various rights and responsibilities and is useful in implementing and evaluating the related outcomes. An ethic of accountability proposes general rights and responsibilities for business, government and civil society. Civil society grants government the right to govern and administer society's affairs, including society's economic assets[3]. If the government's actions are inconsistent with civil society's norms and values, change can be brought about through democratic processes. If the actions of business do not conform to the norms and values of society, sanctions can be imposed and change facilitated. If conformity is not gained, then business' right to operate can be revoked. Within the current context of global market capitalism, the right to use a significant portion of society's economic assets is granted to organizational management through various private property arrangements. Related to the government's right to assign the use of society's economic assets to organizational management, the citizens, through their government, accept the responsibility for providing the necessary social, political and material infrastructure necessary for facilitating a business environment such as viable banking, communication and transportation systems, as well as a functioning judicial system, general education and security. Organization management is subject to a fiduciary responsibility regarding society's economic assets. Part of this fiduciary responsibility includes providing relevant, timely and accurate information so that the long-term and short-term implications of their actions as they relate to economic, social and natural systems can be seen (transparency) and understood by members of government and civil society.

In a democracy, rights ultimately originate and are legitimized via the sovereign will of the people. Thus, civil society has the right to hold organization management accountable[4] for the use of society's economic assets, and as result, has the responsibility to specify and clearly communicate the reporting and performance criteria grounded in societal norms and values for which organization management is to be held accountable. Government agencies, such as the Securities and Exchange Commission in the USA, are part of the institutional structure whereby organization management is held accountable. Following from their right to assign the use of

Society/Government

Figure 1.
An ethic of accountability
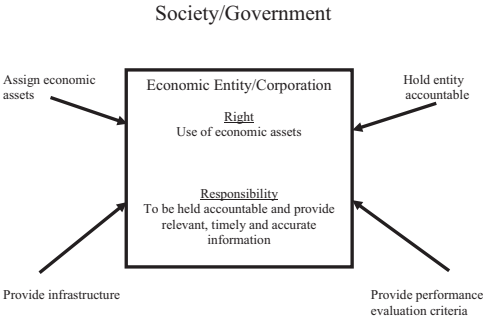
society's economic assets, civil society has a responsibility to take an active part in developing these reporting and evaluation criteria. Developing these reporting and evaluation criteria require democratic processes facilitating ongoing discussion and debate regarding the purpose of economic institutions in society and means for determining whether these institutions are currently satisfying their societal obligations. For example, what is meant by democracy and how can it best be implemented? What would facilitate the long-term viability of such a society? What are the core values of the society and how should they be defined and operationalized? What form should reporting and accountability take? and what are the necessary and sufficient conditions associated with sustainable natural, social, and economic systems? (Dillard and Brown, 2013, p. 9).

As a corollary to the ethic of accountability, we propose that alternative accountings and accountability systems are needed that reflect the various reporting and performance evaluation criteria articulated by the interested groups (Brown and Dillard, 2015a, 2015b), as depicted in Figure 2 (the arrows depict an iterative and interrelated process). For example, labor would prioritize reporting and evaluation criteria differently than investors, as would indigenous peoples or animal rights advocates. Each interested group needs to actively engage in dialogue and debate for the purpose of articulating the salient accountability issues. These issues would then provide the basis for developing alternative accountings (information systems), rendering the entity's actions regarding these evaluation criteria transparent and understandable. In other words, accounting systems would be developed based on the accountability requirements of the interested group(s). It is possible that these requirements, and accounting, will be incommensurable.

This corollary relates to how we define an accounting and accountability system. Must it be a system to represent transactions? We are talking about an accounting(s) for the value of something that involves quantification, not double entry bookkeeping. There is *an* accounting and *the* accounting. Accountants are specialists in only one mode or type of accounting – *the* accounting. There can be many techniques and technologies for *an* accounting. Is an (or the) accounting required for accountability? Not necessarily, but it is required to verify the claims of accountability. Therefore, accountings may be subject to the Habermasian validity claims (or some other validity criteria) of truth, rightness and truthfulness (Habermas, 1984, 1987, also Broadbent and Laughlin, 2014). The extent to which accountability can be achieved is related to the extent to which these validity claims are attained by the accountor/accounting. Each (pluralistic) "group" can have a unique set of accountability criteria which would necessitate a particular accounting, thus emerges pluralistic accountings, but each accounting can be evaluated based on the validity claims[5]. Accounting influences (shapes) the accountability
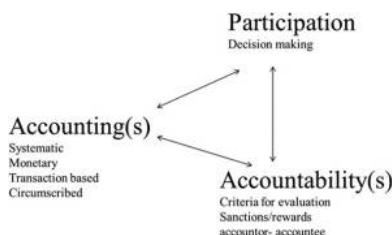
Figure 2.
Accountability-based accountings

relationships and the accountability relationships influence the accounting. Thus, we can have a plurality in accounting that is predicated on a plurality in accountability and consensus is not a necessary, or even expected, outcome.

3. Taking an agonistic attitude toward accounting

A, if not *the*, critical question facing progressive social accounting is the role of theory and practice (praxis) in facilitating progressive social change (Adams and Larrinaga-González, 2007; Bebbington *et al.*, 2007a, 2007b; Burritt and Schaltegger, 2010; Cooper *et al.*, 2005; Gray, 2002; Lehman, 2010; Owen, 2008; Parker, 2005; Shenkin and Coulson, 2007; Spence, 2009). While there are many perspectives advocated (Bebbington *et al.*, 2007a,2007b; Brown, 2009; Cooper *et al.*, 2005; Dillard and Brown, 2012; Dillard and Roslender, 2011; Everett, 2004, 2007; Everett and Neu, 2000; Gray, 2002, 2007, 2010a, 2010b; Gray *et al.*, 2009; Lehman, 2001, 2010; Neu *et al.*, 2001; Owen, 2008; Parker, 2005; Shenkin and Coulson, 2007; Spence, 2009; Spence *et al.*, 2010; Tinker and Gray, 2003), agonistic dialogic accounting recognizes the technique and practice of accounting as reflecting underlying political processes[6]. In our research, we contend that agonistics foregrounds pluralism and diversity by theorizing difference and conflict, facilitating our quest for a more enabling and politically progressive social accounting and as such provides a theoretical base for dialogic accountings. We have developed a dialogic accounting theoretically informed by agonistics that provides a framework for broadening out and opening up salient issues such as those associated with an ethic of accountability. We provide a summary based on our previous work.

As noted above, an ethic of accountability holds that a fiduciary relationship exists between organizational management and society regarding the organization's right to use society's economic assets. To hold an entity accountable, the entity is responsible for rendering its actions transparent and understandable by providing relevant, timely and accurate information. One might argue that current accounting standards and practices are more likely to narrow the scope of presentation and accountability by specifying the firm's financers as the primary users of accounting information (International Accounting Standards Board, 2010). To facilitate debate and dialogue, new accountings are needed that broaden out beyond the current shareholder focus. The corollary to an ethic of accountability suggests that these new accountings should be predicated on the accountability criteria of the particular interested group. If accounting knowledge and expertise are to broaden out and open up to foster an agonistic attitude toward progressive social accounting, we must identify and meaningfully address the fundamentally different and diverse accountability criteria. A determined and sustained dialogue and debate are needed to respond to the different and diverse accountability requirements of various interested constituencies in the organization and civil society. We need to reimagine the processes and concepts for developing, assessing, committing to and deploying accounting technologies[7]. First, we consider the work in dialogic accounting and then we look at how the area has evolved using an agonistic approach.

3.1 Developing dialogic accounting

An appreciation of accounting's role in constructing and reconstructing social reality (Everett, 2004; Hines, 1988, 1991a, 1991b; Lehman, 1999; Lehman and Tinker, 1987) has highlighted the importance of discourse and debate facilitated by inclusive and democratic processes, particularly as it pertains to civil society's carrying out their

responsibilities regarding performance and evaluation criteria (Boyce, 2000; Gray, 2002, 1997; Morgan, 1988; Mouck, 1995; O'Dwyer, 2005; O'Leary, 1985). In SEA, there have been various alternatives proposed, for example, social audits (Medawar, 1976), "better conversations" (Morgan, 1988), silent/shadow accounts (Dey, 2003; Gray, 1997), increased "visibilities" (Boyce, 2000) and various specific environmental reporting initiatives (Gray and Bebbington, 2001; Gray *et al.*, 2014). Several authors (Bebbington *et al.*, 2007a, 2007b; Frame and Brown, 2008; Thomson and Bebbington, 2004, 2005) drawing on the work of various dialogic theorists (Freire, 1972, 1985, 1970/1996; Bakhtin, 1981, 1984; Illich, 1971), have specifically proposed dialogic accounting techniques[8].

Bebbington and Thomson (2001), in a response to an article by Mathews (2001) on accounting education, propose Illich's (1971) "hidden curriculum" and Freire's (1970/1996) "dialogic" pedagogy as a useful way to understand and critique the socio-political context underlying accounting and university education. In subsequent work relying primarily on Freire's (1970/1996) *Pedagogy of the Oppressed*, Thomson and Bebbington (2004) expand these ideas linking critical dialogics to accounting education and pedagogy and, along with Coulson and Thomson (2006), report on their application within accounting curricula.

Thomson and Bebbington (2005, p. 512 italics in original) extend these ideas in using "Freire's ideas as *heuristics*" to observe and evaluate the practice of social and environmental reporting (SER). Three primary tenets of Freire's method provide the conceptual context for critical dialogic accounting: the role of education in sustaining oppression; "banking" education is a form of oppressive education; and "dialogic" education is a form of emancipatory education (Thompson and Bebbington, 2005, pp. 512-13). Following Dillard (1991), they develop a critical theory *for* SER. The authors' premise is that such an educational approach to SER process and content can provide emancipatory insights and understanding particularly related to stakeholder engagement. Within the context of an ethic of accountability, these authors propose that SER could be carried out in "such a manner as to allow accountability to be discharged" (Thomson and Bebbington, 2005, pp. 517). This position is predicated on the assumption that the quality of SER is positively correlated with the quality and extent of stakeholder involvement.

SER is argued to be usefully conceptualized as a dialogic process between the accountors and the accountees within Freire's "conversational circle" whereby power differentials are suspended and individuals engage in a respectful and genuine dialogue. While we are sympathetic with this position, its idealistic nature is one of the reasons we propose agonistic dialogic accounting, which recognizes the inability to eliminate such power differentials. As a result, we propose that agonistic groundings provide a more realistic basis. However, we should note that both perspectives recognize the revelatory (e.g. hidden curriculum) and creative potential (e.g. accountings) of multiple and competing positions of various interested groups. Most importantly, both presume that to facilitate transformative change, SER needs to "become part of a political act, not a simple communication conduit" (Thomson and Bebbington, 2005, p. 527). It might be noted that Thomson and Bebbington (2005) discuss studies reporting findings indicating a lack of corporate communication and engagement with civil society both from a lack of effort on the latter's part and impediments imposed by the former.

250

Bebbington *et al.* extend their project to "dialogic-informed" engagement for SEA. Using dialogic theory and philosophy, they propose applying "dialogic thinking" in developing dialogic forms of accountability and more authentic engagements increasing the likelihood for emancipatory progressive change. Specifically, they "explore the potential for dialogic processes to inform accountability relationships between stakeholders and entities, noting that accountability is an espoused goal of SEA" (Bebbington *et al.*, 2007b, p. 357).

The shift from dialogic education to dialogic thinking is noteworthy. The link is made by viewing education as a reflexive process. "Cultural synthesis, the outcome of dialogic engagements, is a co-evolving reflexive process with thematic investigation into the processes that generate knowledge, ideas and action in particular social settings" (Bebbington *et al.*, 2007b, p. 364).

These ideas have been incorporated into a sustainability assessment model (Bebbington *et al.*, 2007a).

Dialogic praxis adds an action dimension, possibly conflictual, to the education one. As in the previous work, Freire's work, especially the *Pedagogy of the Oppressed*, is the primary source for articulating the characteristics of dialogic praxis:

> Key to Freirian dialogics is the notion that it is possible to resolve the contradictions in different worldviews, not by denying their differences but by denying the invasion of one worldview by the other and identifying the support and commonality each worldview offers to the other (Bebbington *et al.*, 2007b, p. 364).

Dialogic change is conceived of as incrementally motivated by the exposure of contradictions in lived experiences and actualized as the various groups begin to cooperate toward achieving common goals. Dialogic education and praxis are also required of those in power positions who are reinforcing the status quo, helping:

> […] them to recognize the dehumanizing and destructive nature of their actions. Once both groups uncover the common ground between them, then dialogic engagements can begin between these previously antagonistic groups (Bebbington *et al.*, 2007b, p. 364).

The authors seem to accept Freire's (1985) dialogical perspective of power as "a concentration of conscientization, self-emancipation and solidarity in collective struggle" (Bebbington *et al.*, 2007b, p. 365). The following appear to represent the basic tenets of dialogics as conceptualized by Bebbington *et al.* (2007b, particularly, pp. 366-369):

- Agency exercised through knowledge and dialogue.
- Social dynamics are associated with competing discourses and contestation of meaning.
- Imagination and inventive discourses yield new and alternative conceptualizations of lived reality.
- Power privileges and silences the heteroglossia of discourses within a social space.
- Self and group identities are dialogically (re)constructed and are constrained by extant interpretative frames.
- Possibilities of an ongoing transforming dialogue among the citizens within a politically reflexive institutionalized democratic processes are recognized.

- Ongoing heterogeneous dialogue among multiple discourses prevents final closure.
- Organic experts provide information and facilitate understanding.

What emerges from the theoretical discussion is a critical dialogics generally grounded in the tenets of critical social science (Fay, 1987; Dillard,1991). The addition of "critical" recognizes that the efficacy of self-reflection, perceptions and intentions may be significantly constrained by power and related socio-political institutions. Concerning applications to SEA, Bebbington *et al.* (2007b) identify institutional frameworks, epistemology, human agency, the role of experts, language and discourse heterogeneity, community and identity, material context and power dynamics as the primary components of the critical dialogics. Ultimately, critical dialogics recognizes the power of language, dialogue and critical reflection to educate people so that they are more aware of the socio-political context of what is perceived to be taken for granted contexts (false consciousness) and, therefore, can imagine (enlightenment) and engage in emancipatory actions, individually and/or collectively.

Given that dialogic accounting might be classified as generally following the tenets of critical social science (Fay, 1987), it is subject to the limitations thereof. Dialogic accounting, following Freire, presents a decidedly radical perspective drawing widely on various components of the critical domain that reflects an activist conceptualization of the human beings involved. As such, change in one's circumstances can be motivated by reflexive human reason and that a clearer vision results in freeing oneself from binding constraints. However, presuming that ideas can be sole behavior determinants might be incomplete in various circumstances. As such, the notion of autonomy cannot be obtained and sustained solely on the notion of enlightenment. The historicity of one's being as well as the inherent indeterminacy of the extent to which one's reality can be conceptualized and understood, constrains the efficacy of rational analysis. As such, the ability to liberate oneself from an oppressive situation through rational understanding of one's context is limited. Further, even though one might be enlightened as to the actual and possible states of existence, such freedom does not necessarily lead to a collective autonomy that would be reflected in a consensus of opinion and action. It is difficult for humans to overcome their historical and traditional situatedness as well as their bodily and somatic proclivities, and are thus unable to separate from the ongoing, unfolding of existence, rendering impossible the ability to objectively observe by removing oneself from the current situation. Thus, the presumed ability to overcome alienation and oppression through educationally facilitated reflective evaluation seems limited in some situations. Also, the influence of external power and physical force can be significant constraints to freedom and autonomy. These limitations do not negate the value of dialogics but should be recognized and addressed as we attempt to broaden out and open up accounting and accountability. We argue that agonistics, as developed by Mouffe *et al.*, provides ways of thinking about and implementing progressive social programs that may be more realistic in light of these limitations, especially as they relate to consensus and power asymmetries.

252

3.2 Agonistic dialogic accounting

As noted above, the aim of agonistic dialogic accounting is to initiate and engage in dialogue and debate regarding how accounting(s) can better facilitate progressive social programs. Following on her work with Bebbington *et al.* Brown (2009) moves the focus of dialogic accounting toward agonistics as the primary theoretical underpinning for dialogic accounting, which shifts the emphasis toward dissensus. She and her coauthors and students have been the primary proponents of this line of research, which we see as an extension of, not an alternative to, the previous work. Below, we provide a synopsis of the unfolding research program regarding agonistic dialogic accounting.

The research program is focused on exploring cross disciplinary applications designed to broaden out (breadth) and open up (depth) SEA. In particular, the aim is to develop the political potential of SEA by visualizing it as an agonistic intervention that contributes to broader counter-hegemonic struggles against the current neoliberal hegemony (cf. Mouffe, 2013, pp. 88-89). Our work has generally addressed two interrelated issues. One attempts to open up the current neoliberal stockholder-dominated accounting and reporting systems of global capitalism by imagining and developing new accountings and accountability (e.g. SEA) systems. The other attempts to broaden out the application of accounting and accountability systems to challenge the dominate hegemony of global market capitalism. Here, we consider applications of STS and agonistic political theory in extending accounting's contribution to advancing progressive social agenda as they relate to more comprehensive participatory governance[9] of organizations so as to motive more socially and environmentally responsible actions. At this stage, we consider process, its relationship with content and the context dependency of any outcome. First, we discuss agonistics as articulated by Mouffe *et al.* Then, we describe what has emerged as agonistic dialogic accounting followed by a review of our current research program, specifying the criteria whereby it may be used to broaden out and open up dialogue and debate regarding accounting and accountability systems.

3.2.1 Agonistics in accounting. Brown's (2009) work follows from the seminal work by Laclau and Mouffe (2001) that outlines a critical political philosophy that also informs agonistic policy theory[10]. Our conceptualization of agonistics, as does Brown's (2009), follows primarily from the development of these ideas by Mouffe (1995, 2000, 2005, 2013)[11]. This section presents a brief summary of Mouffe's conceptualization of agonistics as it has been applied to accounting.

Irresolvable differences, ineradicability of antagonism and asymmetrical power relationships are core assumptions in Mouffe's agonistics. The focus is on developing democratic processes wherein these differences may be recognized, expressed and, as a result, space created for new understandings and imaginings. The objective is a democratic politics that recognizes the centrality of discursive practices in reproducing neoliberalism (e.g. through the production of consumerist subjectivities) as well as their potential role in unsettling the dominant hegemony. Following Foucault, this poststructuralist approach is a response to alleged outmoded modernists conceptualizations, some of which are reflected in the limitations of dialogics discussed above. The limitations are not necessarily overcome but are more explicitly recognized and theorized. Difference and associated antagonisms are the result of not only material conditions (e.g. the

growing inequalities associated with neoliberalism) but also the social and political identities constructed as participants articulate and give meaning to the world though discursive interactions. The emphasis is on the productive effects of discursive engagement rather than the Habermasian notion of discourse as purely a linguistic concept. Moreover, agonistics provides:

> […] an alternative to deliberative modernists such as Habermas as to ways of understanding, deciding, and acting, fostering democratic processes wherein the effect of difference and asymmetrical power relationships are not assumed away but are explicitly recognized and addressed[12] (Dillard and Brown, 2014, p. 82).

As such, it is argued that agonistic pluralism provides a more realistic conceptualization of collective governance processes (Bond, 2011; Glynos and Howarth, 2007; Howarth, 2010; Laclau and Mouffe, 2001; Torfing, 1999).

The construction of political identities within complex social systems inherently yield contingencies and antagonisms, which provide the basis for various discourses that reinforce or bring into question prevailing notions of social relationships and hierarchies (social logics). Agonistics is concerned with identifying hegemonic and counter-hegemonic discourses associated with groups holding different socio-political perspectives. The focus is on questioning hegemonic discourses by identifying opposing ideas and interests, and asymmetrical power relationships. Questioning hegemonic discourses is not unlike Freire's pedagogical methods that facilitate participants envisioning alternatives to their current state.

As noted above and not inconsistent with the intent of Freire's pedagogy, this ongoing struggle and debate yields new, or heretofore unrecognized, alternatives, resulting in a more complete and nuanced understanding of the issues and implications of alternative programs and courses of action. Antagonistic conflicts are translated into agonistic relationships, where "friendly enemies" adamantly defend their position, but instead of trying to destroy their adversary, the adversary's right to exist and defend their position is recognized and supported. However, as Brown (2009) points out, there may be limits at the extreme (e.g. "hate speech" aimed at inciting violence against others). Consistent with a more fluid and indeterminate poststructuralist perspective, Mouffe theorizes that the deliberations are not necessarily expected to result in consensus among the parties, acknowledging the continuing asymmetrical power relationships and conflicts that arise from the incommensurable frames, values and interests present in pluralistic societies even as some level of shared understanding is attained.

A question arises as to whether an ethic of accountability is commensurable with agonistics in that an ethic of accountability requires shared commitment and agonistics is predicated on maintaining genuine difference. We consider an ethic of accountability to be implemented within an agonistic context. Agonistics describes the political context and dynamics of democratic socio-political systems. Within Western democratic capitalism, agonistics recognizes the prevalence of irresolvable differences among various interested groups. However, to engage in meaningful political processes requires shared commitments to engaging in the political process. It does not require that agreement or consensus be reached if doing so renders invisible the irresolvable differences and the asymmetrical power relationships. Agonistics valorizes difference but demands the right for every position to be comprehensibly communicated and every interested party to be given a voice. Shared commitments are necessarily made to

254

processes that constitute the context for dialogue and debate. If the prerequisites for communication are not in place, there is no alternative but to resort to force, obviating the possibility of the political. Thus, there must be a commitment to communicate via some agreed upon language and set of procedures within a field of incompatibilities and irresolvable differences. However, there is no pretense of attaining some ideal, uninhibited communicative state.

Implementing an ethic of accountability within an agonistic context requires a shared commitment to governing structures that facilitate enhancing of the human condition and is predicated on ongoing and open dialogue among the interested parties, recognizing the inherent tensions and power differentials. We would argue that meeting the objectives of an ethic of accountability within an agonistic context requires structures and processes facilitating socio-political agents generally recognizing as relevant principles such as democracy, justice, equality, trust, responsibility, rights, accountability, etc. However, the different actors might have very different conceptualizations of these principles. Agonistics requires that there be open discussion and debate and the ability to form alliances to develop and press their political demands and alternative visions. This involves a questioning of the dominant hegemony across a range of institutional and other sites that cumulatively "arouse discontent with the current state of things", "a desire for change" and a feeling "that things could be different" (Mouffe, 2013, p. 95). An ethic of accountability specifies a need (responsibility) to stipulate the performance criteria to which entities are held accountable. Agonistic dialogic accounting theorizes the need for opening up space for conflict, debate and new imaginings, facilitating broadening out and opening up engagement processes as well as accounting and accountability systems.

In pursuing a progressive social agenda, the aim of agonistics is not some final reconciliation of divergent views where power somehow disappears. What is purported to be consensus is always incomplete and temporary, resulting from a provisional stabilization of power with the possibility of antagonism ever-present (Mouffe, 2000, p. 756). Any agreement is a negotiated one involving political compromise among the parties represented and associated "asymmetries in power, knowledge, influence and argumentative skills" (Tully, 2004, p. 96). Agonistics emphasizes the importance of ongoing dissent and contestation within an ethic of accountability, resisting closure even after a decision is made so as to allow democratic processes to continue to function (Brown, 2009, p. 321). In a democratic society, there is no point at which we should claim contestation must cease because no other way is possible or better.

3.2.2 Dialogic principles within an ethic of accountability. Following a synthesis of the work of Mouffe *et al.*, Brown (2009, pp. 314-329) proposes eight guidelines or principles that we propose as necessary conditions for developing and implementing alternative, agonistic accountings. These principles are as follows:

- recognize multiple ideological orientations;
- avoid monetary reductionism;
- be open about the subjective and contestable nature of calculations;
- enable non-expert accessibility;
- ensure effective participatory processes;
- highlight extant power relationships;

- recognize the transformative potential of dialogic accounting; and
- resist new forms of monologism.

We briefly review the principles and their implications within an ethic of accountability[13].

Four of the principles describe the agonistic context within which accountability systems are presumed to be considered and implemented. Recognizing the ideological orientations of any discourse regardless of its dominance (e.g. shareholder preeminence) or origination (e.g. indigenous peoples) identifies the different assumptions, values and perspectives held by the various interested constituencies, providing the basis for developing the related accountability criteria and, thus, alternative accountings. Principle 6 emphasizes the pervasiveness of generally unequal power relationships in any political engagement and reflects one of agonistic's core suppositions. Principle 7 states the optimistic aspect of agonistic pluralism in anticipating its transformative potential. The last principle – resist new forms of monologism – acknowledges the possibility/necessity, at least momentarily, of one dominant system but also highlights the need for dialogue and debate relating to the competing discourses. These competing discourses arise from the unresolved tensions and asymmetrical power relationships and reflect the ongoing contestability of the accounting technologies (e.g. accounting standards) and their applications.

The four remaining principles concern characteristics of accounting and accountability systems needed to gain a requisite level of communication and engagement with organizational management as well as the governing bodies and various other interested groups. The second principle refers to the need to move beyond the reductionism of accounting's instrumentally rational technologies reflected in the dominance of quantitative, monetary quantification representations of an entity's activities. The third principle addresses the socially constructed and contested nature of any quantitative measure or calculation, being wary of the apparent precision and uncontestability of such representations. The fourth principle recognizes the right of all interested parties to understandable information concerning the activities of an entity. This requires not only relevant, timely and accurate information but also transparency in calculations, representations, decision rules as well as projections and forecasting models that provide the bases for this information. As noted above, we contend that this requirement pertains to the implications of the social and natural as well as the economic systems. Principle 5 addresses the participatory process. Given access to the necessary information, as noted in Principle 4, processes are required that ensure ongoing dialogue among the interested groups with all guaranteed the right to speak and be heard, either through agreement among the parties or imposed through institutional means.

3.2.2 Extant studies in agonistic dialogic accounting. We briefly review the related published work as well as several works in process that have followed from Brown's (2009) initial work. We divide the work into two not unrelated streams: agonistics and STS. The first attempts to theorize and develop agonistic dialogic accounting following from Mouffe's agonistics. The second considers change in socio-technical systems by drawing on work in the STS literature with an eye toward more meaningful interdisciplinary collaborations[14].

256

3.2.2.1 *Agonistics applications.* Brown and Dillard (2013a) are *agon*izing over engagement. They present a review and critique of the "death of environmentalism" debates initiated by Shellenberger and Nordhaus (2004, 2005a, 2005b, 2007). Brown and Dillard (2013a) argue that the death of environmentalism debates are illustrative of the contestable nature of the political and practical issues facing SEA. Drawing on the political philosophy of agonistics, they contextualize and theorize the fundamental issues being considered regarding SEA engagement such as should it be defined, and if so, by whom and who should they be engaged and how? Following from Brown (2009), they support the contention that the most desirable outcome(s) is to imagine, develop and support democratic contexts and processes wherein differences can be recognized, appreciated and refocused, though not necessarily overcome. The death of environmentalism debates are illustrative of the range of important issues associated with developing effective engagement strategies. The explicit political perspective of agonistics helps to identify and engage with the various antagonisms within the private, government and public sectors aiding SEA in effectively responding to, and overcoming, the current dominant business case ideologically grounded in neoclassical economics.

In conjunction with, and following from, Brown (2009) and Brown and Dillard (2013a), Dillard and Brown (2012) apply the tenets of agonistics specifically to CSEAR[15] and discuss how it might provide a framework for imagining the community forward. A primary focus considers how agonistics could facilitate and enhance CSEAR's traditional pluralistic ethos. Agonistics suggests that consensus based processes tend to obscure power differences and the unwarranted silencing of alternative voices. Agonistics allows for creating space for divergent ideologies to imagine their future for CSEAR, ensuring a critical diversity that facilitates and sustains the community's ingenuity and energy.

Concluding their review of Professor Norman Macintosh's work on the morality of management accounting and control systems, Dillard and Roslender (2011) propose agonistics as a facilitating theoretical framework for imagining new accountings that recognize the presence of irresolvable differences and asymmetric power relationships within work organizations where management accounting and control systems are implemented.

Brown and Dillard (2013b) focused specifically on the work of Professor Richard Laughlin, and more generally on deliberative, more consensus-oriented, approaches and theorizations that explicitly consider the fundamental and potentially irresolvable differences arising from ideological, cultural, religious, geographic and/or historical orientations. Bridging possibilities are proposed, having the potential for enriching critical accounting and fostering a more enabling accounting praxis.

Dillard and Yuthas (2013) consider the implications of agonistics and agonistic dialogic accounting for accounting information systems design and implementation. Given the increasing demands for more complete and complex information from accounting and accountability systems by varied and diverse constituencies, pluralistic perspectives are needed in conceptualizing and designing accounting information systems. Applying agonistic principles, as articulated by Brown (2009), can provide insights as to the underlying ideologies, assumptions, values, world views and power relationships associated with alternative systems designs.

Blackburn *et al.* (2014) take the general ideas proposed by Dillard and Yuthas and specifically apply them to the design of SEA systems. They provide a theoretical

framework that addresses user needs arising from different cultural, social, political or historical perspectives as they might relate to sustainability reporting, ethical investment, labor reporting or indigenous resource management. The proposed dialogic engagement expands, of example, traditional stakeholder interactions. Examples are developed of how the proposed agonistic framework might be applied. Field work is currently underway investigating the applicability of the framework.

Dillard and Brown (2014), building on previous work, consider the implications for an ethic of accountability within a contested context. Agonistics is proposed as a useful theorization of the conceptualization, development and implementation of accounting and accountability systems. Following Brown and Dillard (2013b), Habermasian communicative action is argued to be an insufficient theorization of the inherent power asymmetries and conflicts embedded within current liberal democracies, and agonistics is offered as a viable alternative. Guidelines are discussed wherein this alternative theorization can be applied.

Vinnari and Dillard (2014) attempt to extend the development of agonistic dialogic accounting. These authors point out that pluralism generally has not adequately dealt with the narrowing down required for arriving at a decision. These authors attempt to address this issue by supplementing agonistics with Latour's (2004) proposal for democratically deciding. Brown's (2009) agonistic principles are expanded and embedded within an agonistic framework for theorizing how to act politically in deciding, establishing parameters and creating space for first inclusivity and then exclusivity of both humans and nonhumans.

Brown and Dillard (2015a, 2015b) introduce agonistic dialogic accounting in the policy literature so as to enroll those in policy studies in the critique of accounting. The authors outline how such a cross-disciplinary critique might enhance theory and practice by developing civil society orientations that when compared with traditional accounting could stimulate critical reflection and debate regarding accounting, organizational and societal practices. The key is to initiate and develop cross-disciplinary projects and civil society engagements calling into question the hegemonic regime of traditional accounting that could lead to imagining and developing more democratically responsible accountants, accountings and accountability systems.

Several empirical projects are underway that attempt to apply agonistic principles to diverse problems. As mentioned above, a project is underway looking at accounting information system design within a pluralistic context. Another project looks at social movements and counter-accounting practices through an agonistic lens. A third project uses an agonistic framework in investigating the use of accounting information in interactions between corporations and indigenous peoples over contentious environmental issues. A fourth project chronicles the controversy and debate over the use of cost benefit analysis in health-care policy decisions. A fifth project, using an agonistic frame, considers the controversies surrounding the "business case" approach to SER. A sixth project looks at microfinance and women's empowerment and considers the implications of, and for, competing logics.

3.2.2.2 *Emerging STS applications.* Applying a systems focus with agonistics exposes accounting and accountability systems as socio-technological systems. Agonistic dialogic accounting is concerned with changes in, and by, accounting that can facilitate progressive social programs. Brown *et al.* have undertaken several projects

developing agonistic dialogic accounting using work within the STS literature. The current focus is on the emerging STS literature related to change in, and by, socio-technology systems.

Brown and Dillard (2014a) combine agonistic dialogic accounting with STS to critique the dominant business case orientation of the current proposals regarding integrated reporting. The authors argue that the current proposals with their dominant business case focus narrow in and close down dialogue and debate about how accounting and reporting standards might foster sustainable business practices. They introduce the work by Stirling *et al.*[16] that is specifically focused on broadening out and opening up the dialogue and debate and applying it in analyzing the integrated reporting proposals. In applying the STS ideas within and through agonistic dialogic accounting, the authors illustrate how the discussion can be taken beyond the organization level, emphasizing the political and power-laden nature of the current debate and propose an alternative STS framework for evaluating sustainability, reporting initiatives such as integrative reporting.

Brown and Dillard (2013c) address the agonistic engagement of sustainable socio-technical transitions. The authors introduce a framework relating to the governance of socio-technical transitions developed by Smith *et al.* (2005) in the STS literature. This quasi-evolutionary framework combines the *locus* of resource control and the control over adaptive response. *Locus* of resource control refers to the capability to innovate and adapt to prevailing pressures for change. Control of adaptive response refers to the degree of intentionality and coordination that can be directed toward a particular end. These parameters are translated into a typology of transition contexts mapping constellations of power attempting to bring about change. This typology is shown to be useful in conceptualizing SEA's role in sustainable transitions and developing effective strategies wherein SEA might be part of coalitions formed to bring about the desired progressive social change. Specifically, the applicability of the framework to accounting, especially SEA, suggests promising opportunities by becoming part of a collage of groups and disciplines working for progressive social change.

Brown and Dillard (2014b) introduce a cross-disciplinary, multilevel perspective that specifies parameters for changes in socio-technical systems and postulates alternate scenarios that follow from different parameter sets. Change is seen as the outcome from complex interactions among business, policy, civil society, organizations and institutions, technologies, markets and governments along multiple time and space scales. Brown and Dillard discuss how the framework and the associated empirical STS research facilitates an in depth understanding of barriers, opportunities and potential pathways for change and how these ideas and processes might inform changes in and by accounting and accountants in pursuit of a less unsustainable future.

Brown and Dillard, 2015a, 2015b; 2014c) draw on STS in investigating possibilities for imagining new, multiperspectival approaches to accounting and accountability systems that facilitate participatory, democratic governance by a wide range of stakeholders, not just stockholder/owners. The authors argue that in taking pluralism seriously, agonistic dialogic accounting attempts to reconceptualize organizational practices through critical reflection from a range of socio-political perspectives, paying particular attention to entrenched ideologies and power relations. One possible fruitful strategy is to engage with other disciplinary fields that evidence a history of pluralistic

analysis and sustained engagement. The authors contend that much can be learned from STS particularly regarding "opening up" and "closing down" participatory governance and knowledge-power dynamics involved in engagement and change processes. Recognizing accounting as a social technology and applying ideas developed in the STS literature can result in better and more inclusive accountings for stakeholders.

4. Reflections on moving forward

The arguments for agonistic dialogic accounting are predicated on the assumption that through dialogue and debate, new understandings will emerge that move toward addressing impediments to the long-term viability of democratically governed societies. The dialogue and debate create spaces that facilitate the emergence of new understandings that bring about the recognition of new alternatives heretofore obscured or non-existent. This, according to Rorty (2006), is the meaning of progress. A radical negativity is presumed to follow from and result in asymmetric power relationships that reflect irresolvable conflicts and contradictions. The asymmetric power relationships provide the conditions of possibility for a dominant hegemony that is dependent on and provides support for certain interests. Change occurs as the dominant hegemony is replaced by another reflecting, and supporting, shifts in the extant power relationships.

We are concerned with engagement. How do we engage in dialogue and debate to constitute institutions and discourses of accounting that facilitate the long-term viability of a democratically governed society grounded in justice, equality and trust supported by sustainable economic, social and natural systems? How do we engage organizational management regarding the prudent exercise of their granted right to use the society's economic assets? How do we facilitate organizational management in fulfilling their fiduciary responsibilities regarding the economic assets of society and in employing those assets in providing goods and services, employment and investment opportunities? How do we identify and specify the evaluation criteria by which society is to judge the extent to which organizational management is fulfilling their responsibilities? What are the means by which organizational management should render transparent their actions through the provision of timely, accurate and understandable information?

Ultimately, agonistic dialogic accounting provides processes wherein these issues can be considered and debated. These processes are designed to facilitate diversity and inclusivity, not necessarily consensus and equanimity. They recognize the unavoidable and irresolvable differences in power and status and, in doing so, provide a more realistic and robust conceptualization of the context within which accounting and accountability systems are conceived and operate. The power of the dominant hegemonic discourse is recognized as to its socially constructed nature, which indicates that change is always possible within socio-technical systems. Radical negativity of agonistics reckons that there are always, already counter forces directed toward any dominant hegemonic order.

Our research suggests that STS can be profitably useded in understanding the historical, political and economic context wherein change may, or may not, take place with respect to socio-technical systems. STS also provides ways of conceptualizing how socio-technical

systems can bring about change, or not, in larger social systems. The validity and efficacy of these proposals are yet to be thoroughly developed or investigated.

The integration of agonistic dialogic accounting with an ethic of accountability is nascent and requires more development and verification. At present, we are exploring ways of doing this through ideas of decentred governance that emphasize not only a multiplicity of governance practices, but also "practices of freedom" (Tully, 2008) beyond those traditionally associated with ideas about representative democracy. The ethic of accountability framework also needs further development and refinement. Associated with our work on decentred governance, we are currently developing ideas related to an ethic of dissensus. There is a need to investigate the applicability of the ideas presented herein theoretically, pragmatically and empirically.

The application of STS suggests the potential of, and the need for, more cross-disciplinary research that considers how to best identify, articulate and support progressive social programs; address the different dimensions of accounting and accountability systems; identify the different interested parties and articulate their specific accountability criteria; and develop means for incorporating these criteria into timely, understandable and relevant information. Much related empirical work is needed to identify the interested parties, the evaluation criteria and the accounting/accountability systems. Different areas of STS might be considered, especially regarding bridging policy literature with the SEA literature on engagement. Heterodox economics provides another important linkage in problematizing the dominance of neoclassical economics in accounting and beyond (Söderbaum and Brown, 2010).

We are keen to identify other disciplines and knowledge communities where interdisciplinary engagement might be useful and contributory. We see such collaborative undertakings as being useful, nay required, to meaningfully address many of the issues identified above. There is a need to continue to develop agonistic dialogic accounting – what does it mean, how can it be implemented? How are decisions made and action carried within a pluralistic world? What are the implications for the debates between deliberative democrats and agonistic democrats, and implications for accounting and accountability systems? Change – what is it, how do we bring it about, how do we prevent it? Cross-disciplinary work would also be useful in questioning the assumptions underlying pluralism, agonistics and agonistic dialogic accounting. Hopefully, the preceding discussion has pointed out possibilities for interdisciplinary engagement as well as indicated the need for serious exploration for many others.

Notes

1. Generally, we associate broadening out with great breadth of alternatives, issues, etc., and considered and opening up with increased depth in evaluating an alternative, issue, etc.

2. We consider sustainable economic systems to be dependent on sustainable social systems to be dependent on sustainable natural systems.

3. This is a complex process as individuals have overlapping and at times contradictory roles and needs. Thus "administration" should not be read in a narrow instrumental sense. What we envisage is more akin to the participatory governance models being developed in interpretive and critical policy analysis (Hillier and Healey, 2010; Bond, 2011). As noted later, constructed and reconstructed self-identities within conflicting and contradictory social spaces is a central post structuralist component of Mouffe's agonistics.

4. We recognize the contestability of accountability, as illustrated in the work of Messner (2009) and Roberts (2009). Here, we consider accountability as generally understood as giving an account. An extensive discussion of the arguments and nuances is beyond the scope of the current discussion.

5. See Dillard and Roslender (2011) for discussion.

6. For alternative political perspectives see Archel *et al.* (2011), Cooper *et al.* (2005), Lehman (2010), Neu *et al.* (2001), Shenkin and Coulson (2007), Spence (2009), Spence *et al.* (2010), Tinker *et al.* (1991).

7. This refers to the artifacts, practices and procedures.

8. We limit our discussion to SEA but note that there is some evidence researchers in other areas that are beginning to explore the implications of the dialogics literature in accounting (Mouck, 1995; Lehman, 1999; Boyce, 2000; Macintosh, 2002; Thomson and Bebbington, 2004, 2005).

9. Participatory governance refers to comprehensive and meaningful engagement in governance processes by all interested parties.

10. In previous work, we have used terms as agonistic pluralism and agonistic democracy. Here, following Mouffe (2013), we will use her collective term – agonistics.

11. Unless otherwise specified, references in this section are to Mouffe (2013) unless otherwise specified.

12. Much debate and scholarship surrounds the work of deliberative democrats (Habermas) and agonistic democrats (Mouffe). See Gaffikin and Morrissey (2011), Hillier and Healey (2010), Kapoor (2008, Chapter 6) for reviews. Also see Brown and Dillard (2013b).

13. See Dillard and Brown (2013) for elaboration.

14. We recognize the ongoing and wide-ranging efforts undertaken in SEA and related fields addressing a wide range of important issues. However, an extended treatment thereof is beyond the scope of this discussion. See Gray *et al.* (2014) for a comprehensive discussion, extension and review.

15. CSEAR is an acronym for Center of Social and Environmental Accounting Research. We use it as a collect for the SEA community that is associated with the center and its activities.

16. See especially Leach *et al.* (2010), Stirling (2008, 2012), Smith and Stirling (2010).

References

Adams, C.A. and Larrinaga-González, C. (2007), "Engaging with organisations in pursuit of improved sustainability accounting and performance", *Accounting, Auditing and Accountability Journal*, Vol. 20 No. 3, pp. 333-355.

Archel, P., Husillos, J. and Spence, C. (2011), "The institutionalisation of unaccountability: loading the dice of corporate social responsibility discourse", *Accounting, Organizations and Society*, Vol. 36 No. 6, pp. 327-343.

Bakhtin, M.M. (1981), *The Dialogical Imagination* (translated by Emerson, C. and Holquist, M.), University of Texas Press, Austin.

Bakhtin, M.M. (1984), in Emerson, C. (Ed.), *Problems of Dostoevsky's Poetics*, University of Minnesota Press, Minneapolis.

Bebbington, J., Brown, J. and Frame, B. (2007a), "Accounting technologies and sustainability assessment models", *Ecological Economics*, Vol. 61 Nos 2/3, pp. 224-236.

Bebbington, J., Brown, J., Frame, B. and Thomson, I. (2007b), "Theorizing engagement: the potential of a critical dialogic approach", *Accounting, Auditing and Accountability Journal*, Vol. 20 No. 3, pp. 356-381.

Bebbington, J. and Thomson, I. (2001), "Commentary on: some thoughts on social and environmental accounting education", *Accounting Education*, Vol. 10 No. 4, pp. 353-355.

Blackburn, N., Brown, J., Dillard, J. and Hooper, V. (2014), "A dialogical framing of AIS-SEA design", *International Journal of Accounting Information Systems*, Vol. 15 No. 2, pp. 83-101.

Bond, S. (2011), "Negotiating a 'democratic ethos': moving beyond the agonistic – communicative divide", *Planning Theory*, Vol. 10 No. 2, pp. 161-186.

Boyce, G. (2000), "Public discourse and decision-making: exploring possibilities for financial, social, and environmental accounting", *Accounting, Auditing and Accountability Journal*, Vol. 13 No. 1, pp. 27-64.

Broadbent, J. and Laughlin, R. (2014), *Accounting Control and Controlling Accounting*, Emerald, Bingley.

Brown, J. (2009), "Democracy, sustainability and dialogic accounting technologies: taking pluralism seriously", *Critical Perspectives on Accounting*, Vol. 20 No. 3, pp. 313-342.

Brown, J. and Dillard, J. (2013a), "Agonizing over engagement: SEA and the 'death of environmentalism' debates", *Critical Perspectives on Accounting*, Vol. 24 No. 1, pp. 1-18.

Brown, J. and Dillard, J. (2013b), "Critical accounting and communicative action: on the limits of consensual deliberation", *Critical Perspectives on Accounting*, Vol. 24, pp. 176-190.

Brown, J. and Dillard, J. (2013c), "Agonistic engagement of sustainable socio-technical transitions", *1st CSEAR – France Conference, Montpelier, May*.

Brown, J. and Dillard, J. (2014a), "Integrated reporting: on the need for broadening out and opening up", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 7, pp. 1120-1156.

Brown, J. and Dillard, J. (2014b), "Framing accounting innovation for sustainable transitions", *Critical Perspectives on Accounting Conference, Toronto, CA. 7-9 July*.

Brown, J. and Dillard, J. (2014c), "Dialogic accounting for stakeholders: on 'opening up' and 'closing down' participatory governance", Working Paper.

Brown, J. and Dillard, J. (2015a), "Dialogic accountings for stakeholders: on opening up and closing down participatory governance", *Journal of Management Studies*.

Brown, J. and Dillard, J. (2015b), "Opening accounting to critical scrutiny: towards dialogic accountings for policy analysis and democracy", *Journal of Comparative Policy Analysis*.

Burritt, R. and Schaltegger, S. (2010), "Sustainability accounting and reporting: fad or trend?", *Accounting, Auditing and Accountability Journal*, Vol. 23 No. 7, pp. 829-846.

Cooper, C., Taylor, P., Smith, N. and Catchpowle, L. (2005), "A discussion of the political potential of social accounting", *Critical Perspectives on Accounting*, Vol. 16 No. 7, pp. 951-974.

Coulson, A. and Thomson, I. (2006), "Accounting and sustainability, encouraging a dialogical approach; integrating learning activities, delivery mechanisms and assessment strategies", *Accounting Education: An International Journal*, Vol. 15 No. 3, pp. 261-273.

Dey, C. (2003), "Corporate 'silent' and 'shadow' social accounting", *Social and Environmental Accounting Journal*, Vol. 23 No. 2, pp. 6-9.

Dillard, J. (1991), "Accounting as critical social science", *Accounting, Auditing and Accountability Journal*, Vol. 4 No. 1, pp. 8-28.

Dillard, J. (2007), "Legitimating the social accounting project: an ethic of accountability", in Unerman, J. and O'Dwyer, B. and Bebbington, J. (Eds), *Sustainability Accounting and Accountability*, Routledge Press, London, pp. 37-53.

Dillard, J. (2008), "An ethic of accountability", *Research on Professional Responsibility and Ethics in Accounting*, Vol. 13, pp. 1-18.

Dillard, J. (2011), "Framing sustainability within an ethic of accountability", in McNall, S., Hershauser, J. and Basile, G. (Eds), *Sustainable Business Practices: Challenges, Opportunities, and Practices*, Vol. 1, Praeger, Santa Barbara, CA, pp. 107-125.

Dillard, J. (2012), "Human rights within an ethic of accountability", in Haynes, K., Murray, A. and Dillard, J. (Eds), *Corporate Social Responsibility: A Research Handbook*, Routledge, Abingdon.

Dillard, J. and Brown, J. (2012), "Agonistic pluralism and imagining CSEAR into the future", *Social and Environmental Accountability Journal*, Vol. 32 No. 1, pp. 3-16.

Dillard, J. and Brown, J. (2013), "Taking pluralism seriously within an ethic of accountability", in Mintz, S. (Ed.), *Accounting for the Public Interest: Perspectives on Accountability, Professionalism and Role in Society*, Springer, Dordrecht, pp. 75-90.

Dillard, J. and Brown, J. (2014), "Taking pluralism seriously within an ethic of accountability", in Mintz, S. (Ed.), *Accounting for the Public Interest: Perspectives on Accountability, Professionalism and Role in Society*, Springer, New York, NY.

Dillard, J. and Roslender, R. (2011), "Taking pluralism seriously: embedded moralities in management accounting and control systems", *Critical Perspectives on Accounting*, Vol. 22 No. 2, pp. 135-147.

Dillard, J. and Yuthas, K. (2001), "A responsibility ethic of audit expert systems", *Journal of Business Ethics*, Vol. 30, pp. 337-359.

Dillard, J. and Yuthas, K. (2013), "Critical dialogics, agonistic pluralism, and accounting information systems", *International Journal of Accounting Information Systems*, Vol. 14, pp. 113-119.

Everett, J. (2004), "Exploring (false) dualisms for environmental accounting praxis", *Critical Perspectives on Accounting*, Vol. 15 No. 8, pp. 1061-1084.

Everett, J. (2007), "Fear, desire, and lack in Deegan and Soltys's social accounting research: an Australasian perspective", *Accounting Forum*, Vol. 31 No. 1, pp. 91-97.

Everett, J. and Neu, D. (2000), "Ecological modernization and the limits of environmental accounting?", *Accounting Forum*, Vol. 24 No. 1, pp. 5-29.

Fay, B. (1987), *Critical Social Science*, Cornell University Press, Ithaca, NY.

Frame, B. and Brown, J. (2008), "Developing post-normal technologies for sustainability", *Ecological Economics*, Vol. 65 No. 2, pp. 225-241.

Freire, P. (1970/1996), *Pedagogy of the Oppressed*, Pelican, London.

Freire, P. (1972), *Cultural Action for Freedom*, Penguin Press, London.

Freire, P. (1985), *The Politics of Education: Culture, Power and Liberation*, Macmillan Press, London.

Gaffikin, F. and Morrissey, M. (2011), *Planning in Divided Cities: Collaborative Shaping of Contested Space*, Wiley-Blackwell, West Susssex.

Glynos, J. and Howarth, D. (2007), *Logics of Critical Explanation in Social and Political Theory*, Routledge, London.

Gray, R. (1997), "The silent practice of social accounting and corporate social reporting in companies", in Zadek, S., Evans, R., Pruzan, P. (Eds), *Building Corporate Accountability: Emerging Practices in Social and Ethical Accounting, Auditing and Reporting*, Earthscan, London.

Gray, R. (2002), "The social accounting project and accounting organizations and society: privileging engagement, imaginings, new accountings and pragmatism over critique?", *Accounting, Organizations and Society*, Vol. 27 No. 7, pp. 687-708.

Gray, R. (2007), "Taking a long view on what we now know about social and environmental accountability and reporting", *Issues in Social and Environmental Accounting*, Vol. 1 No. 2, pp. 169-198.

Gray, R. (2010a), "Is accounting for sustainability actually accounting for sustainability […] and how would we know? An exploration of narratives of organisations and the planet", *Accounting, Organizations and Society*, Vol. 35, pp. 47-62.

Gray, R. (2010b), "A re-evaluation of social, environmental and sustainability accounting. An exploration of an emerging trans-disciplinary field?", *Sustainability Accounting, Management and Policy Journal*, Vol. 1 No. 1, pp. 11-32.

Gray, R., Adams, C. and Owen, D. (2014), *Accountability, Social Responsibility and Sustainability*, Pearson, Harlow.

Gray, R. and Bebbington, J. (2001), *Accounting for the Environment*, 2nd ed., Sage, London.

Gray, R., Dillard, J. and Spence, C. (2009), "Social accounting research as if the world matters", *Public Management Review*, Vol. 11 No. 5, pp. 545-573.

Habermas, J. (1984), *The Theory of Communicative Action*, translated by McCarthy, T., Beacon Press, Boston, MA, Vols 1/2.

Hillier, J. and Healey, P. (2010), *The Ashgate Research Companion to Planning Theory*, Ashgate, Surrey.

Hines, R. (1988), "Financial accounting: in communicating reality, we construct reality", *Accounting, Organizations and Society*, Vol. 13 No. 3, pp. 251-261.

Hines, R. (1991a), "The FASB's conceptual framework, financial accounting and the maintenance of the social world", *Accounting, Organizations and Society*, Vol. 16 No. 4, pp. 313-331.

Hines, R. (1991b), "On valuing nature", *Accounting, Auditing and Accountability Journal*, Vol. 4 No. 3, pp. 27-29.

Howarth, D. (2010), "Power, discourse, and policy: articulating a hegemony approach to critical policy studies", *Critical Policy Studies*, Vol. 3 No. 3, pp. 309-335.

Illich, I.D. (1971), *Deschooling Society*, Calder & Boyars, London.

International Accounting Standards Board (2010), *Conceptual Framework for Financial Reporting 2010*, IASB, London.

Kapoor, I. (2008), *The Postcolonial Politics of Development*, Routledge, New York, NY.

Laclau, E. and Mouffe, C. (2001), *Hegemony and Socialist Strategy: Towards a Radical Democratic Politics*, 2nd ed., Verso, London.

Latour, B. (2004), *The Politics of Nature: How to Bring the Sciences Back into Democracy*, Harvard University Press, Harvard.

Leach, M., Scoones, I. and Stirling, A. (2010), *Dynamic Sustainabilities: Technology, Environment, Social Justice*, Earthscan, London.

Lehman, C. and Tinker, T. (1987), "The 'real' cultural significance of accounts", *Accounting, Organizations and Society*, Vol. 12 No. 5, pp. 503-522.

Lehman, G. (1999), "Disclosing new worlds: a role for social and environmental accounting and auditing", *Accounting, Organizations and Society*, Vol. 24 No. 3, pp. 217-241.

Lehman, G. (2001), "Reclaiming the public sphere: problems and prospects for corporate social and environmental accounting", *Critical Perspectives on Accounting*, Vol. 12 No. 6, pp. 713-733.

Lehman, G. (2010), "Perspectives on accounting, commonalities and the public sphere", *Critical Perspectives on Accounting*, Vol. 21 No. 8, pp. 724-738.

Macintosh, N.B. (2002), *Accounting, Accountants and Accountability: Poststructuralist Positions*, Routledge, London.

Mathews, M.R. (2001), "Some thoughts on social and environmental accounting education", *Accounting Education: An International Journal*, Vol. 10 No. 4, pp. 335-352.

Medawar, C. (1976), "The social audit: a political view", *Accounting, Organizations and Society*, Vol. 1 No. 4, pp. 389-394.

Messner, M. (2009), "The limits of accountability", *Accounting Organizations and Society*, Vol. 34, pp. 918-938.

Morgan, G. (1988), "Accounting as reality construction: towards a new epistemology for accounting practice", *Accounting, Organizations and Society*, Vol. 13 No. 5, pp. 477-485.

Mouck, T. (1995), "Financial reporting, democracy and environmentalism: a critique of the commodification of information", *Critical Perspectives on Accounting*, Vol. 6 No. 6, pp. 535-553.

Mouffe, C. (1995), "Democracy, pluralism: a critique of the rationalist approach", *Cardozo Law Review*, Vol. 16 No. 5, pp. 1533-1545.

Mouffe, C. (2000), *The Democratic Paradox*, Verso, London, New York, NY.

Mouffe, C. (2005), *On the Political*, Routledge, Abingdon, New York, NY.

Mouffe, C. (2013), *Agonistics: Thinking the World Politically*, Verso, London.

Neu, D., Cooper, D. and Everett, J. (2001), "Critical accounting interventions", *Critical Perspectives on Accounting*, Vol. 12 No. 6, pp. 735-762.

O'Dwyer, B. (2005), "The construction of a social account: a case study in an overseas aid agency", *Accounting, Organizations and Society*, Vol. 30 No. 3, pp. 279-296.

O'Leary, T. (1985), "Observations on corporate financial reporting in the name of politics", *Accounting, Organizations and Society*, Vol. 10 No. 1, pp. 87-102.

Owen, D. (2008), "Chronicles of wasted time? A personal reflection on the current state of, and future prospects for, social and environmental accounting research", *Accounting, Auditing and Accountability Journal*, Vol. 21 No. 2, pp. 240-267.

Parker, L.D. (2005), "Social and environmental accountability research: a view from the commentary box", *Accounting, Auditing and Accountability Journal*, Vol. 18 No. 6, pp. 842-860.

Roberts, J. (2009), "No one is perfect: the limits of transparency and an ethic for 'intelligent' accountability", *Accounting Organizations and Society*, Vol. 34 No. 8, pp. 957-970.

Rorty, R. (2006), "Is philosophy relevant to applied eithcs?", *Business Ethics Quarterly*, Vol. 16 No. 3, pp. 369-380.

Shellenberger, M. and Nordhaus, T. (2004), "The death of environmentalism: global warming politics in a post-environmental world", available at: www.grist.org

Shellenberger, M. and Nordhaus, T. (2005a), "An interview with authors of the controversial essay 'The Death of Environmentalism'", in Little, A. (Ed.), *Grist*, February, available at: www.grist.org/article/little-doe/

Shellenberger, M. and Nordhaus, T. (2005b), "Death warmed over: beyond environmentalism: imagining possibilities as large as the crisis that confronts us", *American Prospect*, Vol. 16, pp. A29-A31.

Shellenberger, M. and Nordhaus, T. (2007), *Break Through: from the Death of Environmentalism to the Politics of Possibility*, Houghton Mifflin, New York, NY.

Shenkin, M. and Coulson, A. (2007), "Accountability through activism: learning from Bourdieu", *Accounting, Auditing and Accountability Journal*, Vol. 20 No. 2, pp. 297-317.

Smith, A., Stirling, A. and Bekhout, F. (2005), "The governance of sustainable socio-technical transitions", *Research Policy*, Vol. 34 No. 10, pp. 1491-1510.

Smith, A. and Stirling, A. (2010), "The politics of social-ecological resilience and sustainable socio-technical transitions", *Ecology and Society*, Vol. 15 No. 1, pp. 11-23.

Söderbaum, P. and Brown, J. (2010), "Democratizing economics: pluralism as a path towards sustainability", *Annals of the New York Academy of Sciences*, Vol. 1185, pp. 179-195.

Spence, C. (2009), "Social accounting's emancipatory potential: a Gramscian critique", *Critical Perspectives on Accounting*, Vol. 20 No. 2, pp. 205-227.

Spence, C., Husillos, J. and Correa-Ruiz, C. (2010), "Cargo cult science and the death of politics: a critical review of social and environmental accounting research", *Critical Perspectives on Accounting*, Vol. 21 No. 1, pp. 76-89.

Stirling, A. (2008), "Opening up' and 'closing down': power, participation, and pluralism in the social appraisal of technology", *Science, Technology & Human Values*, Vol. 33 No. 2, pp. 262-294.

Stirling, A. (2012), "Opening up the politics of knowledge and power in bioscience", *PloS Biology*, Vol. 10 No. 1, pp. 1-5.

Thomson, I. and Bebbington, J. (2004), "It doesn't matter what you teach?", *Critical Perspectives on Accounting*, Vol. 15 Nos 4/5, pp. 609-628.

Thomson, I. and Bebbington, J. (2005), "Social and environmental reporting in the UK: a pedagogic evaluation", *Critical Perspectives on Accounting*, Vol. 16 No. 5, pp. 507-533.

Tinker, T. and Gray, R. (2003), "Beyond a critique of pure reason: from policy to politics to praxis in environmental and social research", *Accounting, Auditing and Accountability Journal*, Vol. 16 No. 5, pp. 727-761.

Tinker, T., Lehman, C. and Neimark, M. (1991), "Falling down the hole in the middle of the road: political quietism in corporate social reporting", *Accounting, Auditing and Accountability Journal*, Vol. 4 No. 2, pp. 28-54.

Torfing, J. (1999), *New theories of discourse. Laclau, Mouffe and Žižek*, Blackwell, Oxford.

Tully, J. (2004), "Recognition and dialogue: the emergence of a new field", *Critical Review of International Social and Political Philosophy*, Vol. 7 No. 3, pp. 84-106.

Tully, J. (2008), *Public Philosophy in a New Key, Volume 1 – Democracy and Civic Freedom*, Cambridge University Press, Cambridge.

Vinnari, E. and Dillard, J. (2014), "(ANT)agonistic democratic processes: pluralistic politicization through social and environmental accounting", presented at *26th International Conference of Social and Environmental Accounting Research*, St Andrews, 26-28 August.

Corresponding author
Jesse Dillard can be contacted at: jdillard@pdx.edu

This article has been cited by:

1. Judy Brown, Jesse Dillard, Trevor Hopper. 2015. Accounting, accountants and accountability regimes in pluralistic societies. *Accounting, Auditing & Accountability Journal* **28**:5, 626-650. [Abstract] [Full Text] [PDF]