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Accounting, accountants and accountability regimes in pluralistic societies: taking multiple perspectives seriously

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Accounting, accountants and accountability regimes in pluralistic societies

Taking multiple perspectives seriously

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Abstract

Purpose – The purpose of this paper is to synthesize work in the emerging field of how accounting and accountability can be reoriented to better promote pluralistic democracy which recognizes and addresses differentials in power, beliefs and desires of constituencies. An agenda for future research and engagement is outlined, drawing on this and insights from other papers in this special issue of the *Accounting, Auditing and Accountability Journal (AAAI)* aimed at taking multiple perspectives seriously.

Design/methodology/approach – The paper reviews and synthesizes the central themes associated with accounting, accountants and accountability regimes in pluralistic societies, especially with respect to the research studies in this *AAAJ* special issue, and it identifies possibilities for future research and engagement. **Findings** – Three central themes are identified: the challenges of achieving critical, pluralistic engagement in and through mainstream institutions; the possibilities of taking multiple perspectives seriously through decentred understandings of governance and democracy; and the value of an agonistic ethos of engagement in accounting. The articles in this issue contribute to these themes, albeit differently, and in combination with the extant social science literature reviewed here, open up pathways for future research and engagement.

Practical implications – This work seeks to encourage the development of pluralistic accounting and accountability systems drawing on conceptual and practice-based resources across disciplines and by considering the standpoints of diverse interested constituencies, including academics, policymakers, business leaders and social movements.

Originality/value – How accounting can reflect and enact pluralistic democracy, not least to involve civil society, and how problems related to power differentials and seemingly incompatible aims can be addressed has been largely neglected. This issue provides empirical, practical and theoretical material to advance further work in the area.

Keywords Accountability, Pluralism, Agonistic democracy, Dialogic accountings **Paper type** Research paper

1. Introduction

Ecological (un)sustainability and social (in)justices are overarching themes in what has been called the critical (interdisciplinary) perspectives on accounting project (Roslender and Dillard, 2003; Broadbent and Laughlin, 2013). Their study can assume many hues

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and tints; employing various perspectives, theories, methods and methodologies across many issues and circumstances. The articles appearing here fall within this eclectic remit. This paper reviews and situates them within developments in contemporary political theory and critical policy analysis. The aim is to advance the project characterized by the question: how can accounting, accountants and accountability regimes better facilitate democracy by serving the needs of pluralistic communities given inequalities among the various constituencies?

Acknowledging diversity, fostering democratic debate and formulating feasible but progressive policy and practices are central to the critical accounting research agenda. Pursuing this leads to questioning of what is accounted for, how, why and on whose terms. Such questioning recognizes the need, and possibilities, for addressing concerns of groups marginalized by conventional accounting and accountability regimes (e.g. environmentalists, ethical investors, unionists, feminists, humanitarian agencies, new social movements within civil society and indigenous communities).

A common approach is to seek a negotiated consensus through open and honest dialogue amongst affected parties, for example, in discussions about stakeholder engagement to develop more socially responsible firms and accounting systems (Owen *et al.*, 2001; Thomson and Bebbington, 2005; Unerman and Bennett, 2004). However, given ongoing power asymmetries, negotiated consensuses within pluralistic democracies are problematic. They can end up reinforcing the status quo, furthering the interests of dominant groups, and denying legitimate aims of marginalized groups (Archel *et al.*, 2011; Brown, 2009; Brown and Dillard, 2013a, b; Farjaudon and Morales, 2013; Griggs *et al.*, 2014; Mouffe, 2014). Often, incorporating the perspectives of diverse groups (e.g. their values, assumptions, knowledges and approaches to social change) requires different processes and accountability regimes, and new types of information transmitted through alternative media. However, the accounting, accountability and policy implications are generally not well articulated or understood.

This Accounting, Auditing and Accountability Journal (AAAJ) special issue presents an eclectic collection of research that seeks to conceptualize and/or apply approaches across a wide range of phenomena and stakeholder groups whilst being sensitive to power inequalities and the politics of recognition. This work envisages fresh designs and means of implementing and evaluating pluralistic accounting and accountability systems that facilitate debate in democratic forums, promote social justice and sustainability; and are directed at exposing and reducing inequities, and articulating and evaluating feasible social reforms. The studies engage with different types of pluralism: methodological (Atkins et al., 2015); philosophical/conceptual/ethical (Byrch et al., 2015); social/political/participatory (Célérier and Cuenca, 2015; Harun et al., 2015); activist accountings/practices (Thomson et al., 2015); emancipatory (Gallhofer et al., 2015); and theoretical/ontological/epistemic (Modell, 2015). Nevertheless, all in varied ways address the challenge of "taking multiple perspectives seriously" and how democratic means that address divergent[1] perspectives can produce meaningful reforms in organizational, public policy and civil society arenas.

The different perspectives enhance our understandings of pluralistic engagement by: imagining new accountings through utopian musings; exploring the diverse understandings of sustainability by those attempting to implement sustainability in business and accounting; the political implications of various accounting-based reforms; activist accounts and practices directed at creating new visibilities to challenge, problematize and de-legitimate activities of dominant elites; delineating the contextual

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situatedness of the emancipatory potential of both conventional and new accountings; and radicalizing accounting research.

The papers employ a diverse range of methods: *Q* methodology; case studies using longitudinal analysis of external accounts, interviews, documentary analysis and survey data; and logical argument drawing on extant literature. The source data for the empirical studies include: *Q* rankings by business people implementing sustainable development; interviews from South American and Indonesian subjects; activist accounts and practices of a UK non-governmental organization (NGO); and the novel of a nineteenth century utopian thinker, William Morris.

The theoretical contributions address the relationship between accounting, democracy and emancipation. Gallhofer *et al.* (2015) use new pragmatics to conceptualize accounting as a differentiated universal, and Modell (2015) draws on critical realism to radicalize neo-institutional theory-based accounting research. The empirical work engages Bourdieu's social theory, agonistic political theory, a dynamic conflict arenas framework and the somewhat objectivist perspective underpinning *Q* methodology.

Topics addressed include the definition of sustainability, implementing participatory budgeting and accrual accounting systems in government entities, changing social attitudes concerning tobacco use and production, and increasing environmental awareness of dominant elites. The theoretical work attempts to create more space for critical praxis *vis-à-vis* accounting by: theorizing the relationship between accounting, democracy and emancipation; and better matching ontological and epistemological premises conducive to critical scholarship seeking to facilitate human emancipation.

The following section summarizes each article and Section 3 reflects on their contributions to three central themes: first, challenges to achieving critical, pluralistic engagement in and through mainstream institutions; second, taking multiple perspectives seriously through decentred understandings of governance and democracy; and finally, the value of an agonistic ethos of engagement. Section 4 contains concluding remarks, including suggestions for future research.

2. Articles in the AAAJ special issue

All the articles cover governance practices and/or issues of democratic participation, and their implications for accounting. However, they approach these issues – explicitly or implicitly –differently.

"Good' news from nowhere: imagining utopian sustainable accounting" by Barry Atkins, Jill Atkins, Warren Maroun and Ian Thomson draws on the novel News from Nowhere (1890) by the Utopian thinker William Morris, who deliberately wrote to increase awareness of alternative ideals and social imaginaries, to provide a "ray of hope" in developing new forms of accounting and accountability. They observe that contemporary integrated and sustainability reporting initiatives do not "discharge adequate accountability for damage to people and the Earth" and lament that researchers too often commentate on reforms introduced "after modern capital and institutional systems are beset by crises" (Atkins et al., 2015, p. XX). By contrast, they call for normative and creative approaches to stimulate necessary changes. Combining an auto-ethnographic approach with storytelling, they construct a dialogue about integrated reporting between accounting academics and lobbyists, based on personal observations, professional publications and conference discussions. Participants debate changes in business and reporting practices required to address climate change, which are iterated with the storytellers' concerns about the inadequacies of current initiatives.



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The presentation then moves into a Morris-style utopian dream of a futuristic sustainable society "characterised by accountability, stakeholder engagement, technological advance and environmental awareness" (Atkins et al., 2015, p. XX). It presents a stakeholder-accountability event as a song cycle outlining a day's events in imaginary future production processes, and in this futuristic scenario a visitor and her hosts reflect on the crises that precipitated the new social reality. Returning from the dream sequence, the authors face a conundrum regarding gaps between the world as is and the world they desire. They argue that while utopian images may not appear to present practicable, realistic solutions to contemporary problems, they nonetheless present "a starting point for optimism" (Atkins et al., 2015, p. XX) and can inspire policymakers to improve sustainability reporting. They advocate monetization of climate change costs to encourage long-run integrated thinking, claiming that extending existing finance and accounting discourses can produce a new "field of environmental visibility" capable of provoking environmental awareness in dominant elites (Atkins et al., 2015, p. XX). In the medium and long-run, they also encourage exploration of face to face disclosures locally and broader dissemination of accounting data through new information and communication technologies.

In "Seeds of hope? Exploring business actors' diverse understandings of sustainable development", Byrch et al. (2015) provide empirical evidence of the plurality of understandings of sustainability among business people and their advisors attempting to apply sustainability principles in New Zealand. Consistent with a pluralizing ethos, the surfacing of their different ideological views are not seen as blocks to progress but rather sowing "the seeds of possibility for change from within" and "encouragement to those seeking to connect from the outside" (Byrch et al., 2015, pp. XX). Using Q methodology, they identify five ideal-type understandings of sustainability, namely societalist, individualist, ecologist, realist and futurist. The narratives associated with each reflect major differences concerning "which problems are recognised, how problems are constructed and how responses are conceived" (Byrch et al., 2015, p. XX). Individualists and realists were the most strongly aligned with the reformist, managerial approach favoured by many social and environmental accounting researchers and ideological beliefs of business that: "the environment can and should be managed; corporate managers (as experts) should be left to do the managing; environmental management is a win-win opportunity; and traditional management tools (based on science and technology) are the means to do the managing" (Byrch et al., 2015, p. XX).

The ecologists, futurists and societalists, by contrast, identified different issues (e.g. over-consumption, species equity), and saw a need for radical transformations. Four of the five views identified were sceptical of the value of discussion and debate, with only the ecologists seeing a need for philosophical debate about what the "good society" is in terms of political philosophy, social structures, the role of governments, individual responsibility and the education system. Byrch *et al.* (2015) conclude by reflecting on the possibilities for critical dialogic accounting and agonistic debate in the light of their findings. They find reasons for optimism for those advocating change beyond business case logics but are cautious about the prospects. Whilst sympathetic to the view that encouraging critically reflective dialogue has transformative potential, they emphasize that in the current context of corporate capitalism, overcoming power and information asymmetries and developing democratic platforms where divergent perspectives can be debated is a formidable challenge (Byrch *et al.*, 2015, p. XX).

Paradoxically, some of the greatest interest in improving democracy and governance has come in developing countries where these have often been weak.

"Good governance" has infused development policies recommended by transnational institutions such as the World Bank over the past two decades. Although increasing democracy has not been evident in most associated accounting reforms, the potential for doing so is considerable, for example, participatory budgeting directed at giving civil society more influence in local government projects has attracted considerable interest, not least within civil society and advocacy NGOs. "Indonesian public sector accounting reforms: dialogic aspirations a step too far?" by Harun *et al.* (2015) notes that recent government accounting reforms in Indonesia, including accrual accounting, have been adopted to increase efficiency and promote democracy. Their case study, based on documentation and interviews, explores the reform's potential for dialogic accounting. They find that the legacy of legislation and practices under colonial and military governments, and the unwillingness of central politicians and administrators to decentralize and give up powers render this unlikely. Dialogic accounting was not attempted but Harun *et al.* (2015) identify how situational factors and history present significant problems in doing so.

In "Participatory budgeting at a community level in Porto Alegre: a Bourdieusian interpretation", Célérier and Cuenca (2015) empirically evaluate accountability practices that might foster socio-political emancipation using Bourdieu's conceptualizations of capitals, habitus and illusion. Focusing on a South American community, their study of Porto Alegre's participatory budgeting process is based on survey data gathered from budgeting participants, and a two month socio-ethnographic field study that included direct observation of accountability and participatory practices, and 18 semi-structured interviews with councillors. They demonstrate how an accounting/accountability process involving citizen participation in budgeting affects the political field and rules within which politics are conducted. The Bourdieusian analysis traces the interplay between distinctive capitals and the influence of political players. Participatory accountability favoured the election of councillors with specific capitals, who became "dominateddominants dominating the dominated" (Célérier and Cuenca, 2015, p. XX). The authors argue that expanding councillors' emancipatory perspectives on participatory budgeting increased the chances for social change but also widened the gap between them and ordinary participants. They conclude that within a participative democratic context, accountability systems such as participatory budgeting can facilitate social change, thereby challenging taken-for-granted positions that accountability regimes reinforce the status quo. Their findings lead the authors to rethink the practical implications and potential for accounting and accountability processes to enhance processes associated with pluralistic democracy.

"Making institutional accounting research critical: dead end or new beginning?" by Sven Modell (2015) examines politically engaged scholarship that combines institutional and critical theories. He reviews emerging work that aims "to radicalise institutional accounting research and enhance its contributions to democratic debate in organisations and society" (Modell, 2015, p. XX). Whilst welcoming attempts to make institutional accounting research more critical through insights from Habermas, Foucault and Bourdieu, he argues that this has not successfully tackled paradigmatic tensions in combining institutional and critical theories, especially problems of ontological drift (i.e. inconsistencies between ontological assumptions and epistemological commitments) and the conflation of agency and structure. Drawing on developments in critical realism, he demonstrates how institutional and critical research approaches may be combined in a paradigmatically consistent fashion. Ontologically, an institutional approach informed by critical realism emphasizes contingent possibilities for democratic debate and emancipation in organizational fields,

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and recognizes the epistemological commitment of critical scholarship for reflexivity and politically engaged research. However, he stresses that critical reflexivity should not be confined to the academic habitus and he cautions against the "rather paradoxical coupling" in some academic work employing researcher reflexivity to foster politically engaged scholarship with an ontology that grants minimal "capacity for reflexive agency to research subjects" (Modell, 2015, p. XX).

In "Activism, arenas and accounts in conflicts over tobacco control", Thomson et al. (2015) add to our conceptual and empirical understanding of social activists' efforts to effect change in conflict arenas using external accounts. Thomson et al.'s (2015) case study of Action on Smoking and Health (ASH) UK and the NGO's deployment of external accounts reveal how activists used them from 1999 to 2010 to challenge tobacco governance. They use a dynamic conflict arena typology incorporating external accounting and activist practices, tactical intentions of social activism, and different states of conflict, to demonstrate how ASH used external accounts to confront the tobacco industry and to de-normalize and de-legitimate aspects of tobacco production, consumption and governance. They identify a diverse assemblage of external accounting and activist practices that ASH used and how they varied within the changing conflict arena. By so doing they effectively built "an emerging holistic account of the unacceptable consequences of tobacco production, consumption and governance" (Thomson et al., 2015, p. XX). Hence the paper provides insights into how external accounting practices can problematize governance regimes and advance social and environmental change agendas.

"Accounting as differentiated universal for emancipatory praxis: accounting delineation and mobilisation for emancipation(s) recognising democracy and difference" by Gallhofer et al. (2015) considers the relationship between accounting, democracy and emancipation(s). Building on new pragmatist literature in the humanities and social sciences and within critical dialogic accounting, they frame accounting as a universal but differentiated and contextually situated practice that can create space "for emancipatory praxis [...] that takes democracy and difference seriously" (Gallhofer et al., 2015, p. XX). They identify five design principles for emancipatory accounting praxis, namely: an accounting delineation that frees accounting from unnecessary constraints; engaging with all accountings to recognize the power of sub-categorizing accounting and to apply a principle of prioritization; engaging with accounting and appreciating its properties, dimensions and contextual situatedness; and engaging in praxis through new pragmatist modes. Their pragmatist continuum reveals the ambiguity of accounting with respect to its emancipatory and repressive aspects, and how nuanced interaction with existing and new forms of accounting can reveal new possibilities. Recognizing accounting as a differentiated universal reveals its potential to represent varied interests across levels, people and organizations who can, through interactions, construct general constructs and assemble chains of equivalence[2].

3. Governance practices, democratic participation and accounting

The call for papers invited submissions that developed more enabling forms of accounting but critically engaged with issues of democracy and pluralism (i.e. that address challenges of developing accounting theory and practice that take multiple perspectives seriously). Here we consider how these eclectic studies engage with emerging research taking an agonistic perspective on democracy and pluralism. The discussion is presented around three themes: first, challenges to achieving critical,

pluralistic engagement in and through mainstream institutions; second, taking multiple perspectives seriously through decentred understandings of governance and democracy; and finally, the value of an agonistic ethos of engagement.

3.1 Challenges to achieving critical, pluralistic engagement

Three of the empirical studies are pessimistic on the possibilities of progressive social change. Byrch *et al.* (2015) note how the diverse perspectives on sustainability, the contested nature of the domain, and the disinterest of those in power in listening to or debating with alternative voices stymies possibilities for agonistic dialogue and debate. Célérier and Cuenca (2015) and Harun *et al.* (2015) similarly found facilitating pluralism and democratic participatory governance through new forms of accounting problematic, not least in developing countries. However, some change is possible. Thomson *et al.* (2015) show how through various public accounts, an NGO successfully facilitated social change over time within various conflict arenas. The pessimistic findings recognize the difficulties agonistic democracy faces and how, if it is to bring new approaches, implementations must recognize how historical, social, cultural, political and economic contexts are enabling and constraining factors at micro, meso and macro levels.

The paper by Atkins *et al.* (2015) reveals the difficulties in formulating means to realize ideals when working primarily with and through dominant elites. As an interim measure they propose a more market-oriented solution that resonates with dominant logics. An alternative approach within agonistic pluralism would be to reflect more on social imaginaries and the politics of engagement (Brown and Dillard, 2013a)[3] to juxtapose "the world as it is" with "the world as it could be", which is consistent with many critical accounting and social and environmental accounting research interventions. Here, developing accounting as a democratic, reflexive practice requires going beyond rational argumentation within a single paradigm to actively engage competing perspectives, as in the Byrch *et al.* (2015) study.

The two theoretical studies attempt to provide a more substantive foundation for emancipatory democratic engagement *vis-à-vis* accounting that extends beyond a single paradigm. Gallhofer *et al.* (2015) conceptualize accounting as a differentiated universal that fosters critical reflexivity, consistent with post-structural political theory and agonistic pluralism[4]. Modell (2015), drawing on critical realism, also identifies the importance of fostering individual and collective reflexivity to advance institutional theory. This resonates with agonistic pluralism's claims that actors become reflexive by engaging in reflexive practices in institutional and extra-institutional (e.g. social movement) contexts[5]. Many constituencies in contemporary societies have been taught to obey rather than question, thus intervention in decision making must be learned (Bebbington *et al.*, 2007, p. 369); actors develop democratic subjectivities and competencies through exercizing them. Hence an aim of critical dialogic accounting is to enable and support reflexive practices among students, academics, practitioners and citizens.

Modell (2015, p. XX) calls for "participatory action research aimed at empowering disenfranchised constituencies", which is consistent with contemporary agonistic literature in policy studies advocating action research to increase the ability of citizens "to control their own destinies more effectively and to keep improving their capacity to do so within a more sustainable and just environment" (Lessem and Schieffer, 2010, p. 348). Active participation in such research helps expose power imbalances and provides:

[...] citizens the opportunity to practise democratic skills such as organising, acquiring knowledge on a specialised topic, presenting ideas and results in public, and resolving conflicts and turning them into possibilities for shared learning (Griggs *et al.*, 2014, p. 13).

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Active engagement informed by self-reflexivity can reveal actors' socialized taken-for-granted beliefs and their desires for individual and collective autonomy (see also Warren, 1992 for discussion of links between self-transformation and democratic theory). Tools such as Q methodology (Byrch $et\ al.$, 2015), futures thinking through Utopian visioning (Atkins $et\ al.$, 2015), and scenarios methods are examples of useful technologies to identify people's self-interpretations and future desires but they are insufficient on their own (Glynos and Howarth, 2007, chapter 2). As Harun $et\ al.$ (2015) demonstrate, actors' understandings must be placed within their historical, cultural and socio-political contexts[6] for, as Modell (2015, pp. XX) observes, reflexive agency may vary according to structural conditions in which actors are embedded and their personal characteristics[7].

Relationships between structure, agency and power cannot be revealed in "an all-encompassing structural determinism, in which language or discourse completely structures the capacity of agents to act and bring about change, or a total voluntarism in which structures are so malleable that they provide little or no constraint on human action" (Howarth, 2013, p. 22; see also Modell, 2015). Rather, one must pursue theoretical and engagement strategies that enable actors to recognize themselves as both active agents and produced beings. In contexts dominated by monologic thinking [8], realizing institutional conditions that sustain agonistic political relations will seem idealistic and far removed from social realities. This points to the need for democratic institutions that foster democratic subjects capable of resisting and rejecting dominant logics of their day[9]. Initially, pressures to create agonistic institutions and pluralistic accountings to accompany them, may emerge from less constrained non-institutionalized settings such as those that Thomson *et al.* (2015) focus on. This requires active building of alliances that can conceive "differences or different interests that one may try to mobilise together and link in 'chains of equivalence'" (Gallhofer *et al.*, 2015, p. XX).

3.2 Taking multiple perspectives seriously through decentred understandings of governance and democracy

[P]eople are not democrats by virtue of the existence of institutions, laws and rights. They become democratic subjects by exercising their capacities for questioning, affirming, negotiating, and contesting the regimes and micro-practices of governance that shape and limit their lives (Norval, 2009, p. 314).

The articles here engage with plural and dispersed governance practices and issues in interpretive and critical policy analysis and democratic political theory (e.g. see Fischer and Gotweis, 2012; Griggs *et al.*, 2014; Mouffe, 2013; Norval, 2007; Tully, 1995, 2008a, b; Wagenaar, 2011; Wingenbach, 2011). The agonistic political theorist Tully (esp. 2008a, b) provides a useful framework for considering issues raised in this *AAAJ* special issue, especially active citizenship, civic freedom[10] and democratizing accounting practice.

In Tully's approach critical researchers and engaged citizens should jointly question problematic governance practices and open them to wider public scrutiny for "every reflective and engaged citizen is a public philosopher in this sense, and every academic public philosopher is a fellow citizen working within the same broad dialogue with his or her specific skills" (Tully, 2008a, p. 4). The aim is not to develop a normative theory (e.g. a theory of justice or accounting) that can be handed to others to solve governance problems, but rather to provide a practical philosophy for individuals and collectives to themselves address problematic practices confronting them. By providing critical reviews of the discourses and practices associated with contemporary governance

practices, including historical genealogies, Tully's (2008a, p. 16) approach seeks to portray:

[...] the conditions of possibility of the problematic form of governance in a redescription (often in a new vocabulary) that transforms the self-understanding of those subject to and struggling within it, enabling them to see its contingent conditions and the possibilities of governing themselves differently. Hence, it is not only an interpretative political philosophy, but also a specific genre of critique or critical attitude towards ways of being governed in the present – an attitude of testing and possible transformation[11].

Following efforts of critical scholars and people involved in struggles on the ground, a broad array of socio-political struggles in contemporary liberal democracies relevant to interpretive and critical accounting and this special issue can be identified. Tully (2008a, pp. 19-20) summarizes them thus:

Social-democratic theorists have broadened the range of political philosophy to include struggles over non-democratic practices of production and consumption, and ecological philosophers have extended the tools of conceptual analysis to our relations to the environment [...] [F]eminist political and legal philosophers have drawn attention to a vast array of inequalities and unfreedoms in the relations between men and women beneath formal freedoms and equalities and across the private and public institutions of modern societies. Philosophers of multiculturalism, multinationalism, Indigenous rights and constitutional pluralism have elucidated struggles over recognition and accommodation of cultural diversity within and across the formally free and equal institutions of constitutional democracies. Theorists of empire, globalisation, globalisation from below, cosmopolitan democracy, immigration and justice-beyond-borders have questioned the accuracy of the inherited concepts of self-contained, Westphalian representative nation-states in representing the complex, multilayered global regimes of direct and indirect governance of new forms of inequality, exploitation, dispossession and violence, and the forms of local and global struggles by the governed here and now [...] [P]ost-colonial and post-modern scholars have drawn attention to how our prevailing logocentric languages of political reflection fail to do justice to the multiplicity of different voices striving for the freedom to have an effective democratic say over the ways they are governed [...]

This AAAI special issue addresses such concerns and struggles, and their accounting implications. These may fruitfully be addressed through practices of governance, i.e. the logics and organization that people use to coordinate their activities. Contemporary governance practices may contain a specific rationality[12] but these have spread and multiplied in ways not anticipated within traditional conceptions of representative democracy. For example: various actors govern our relations with the environment; transnational corporations govern their employees; electronic communications are bringing new mediums and types of accountability; and identities are becoming more diverse whether based on religion, ethnicity, life-style or region. Hence to grapple with contemporary governance issues, we need theories and practices that incorporate the multiple perspectives on governing and practices of freedom that governed (agents) engage in when they respond. Tully (2008a, pp. 22-23) identifies three important features of practices in government; language games between governors and governed during negotiations; power relations through which people directly or indirectly govern the conduct of others; and practical identities that arise from subjectification when both parties develop habitual ways of thinking and acting.

Because governance practices are exercized over agents not fully determined subjects, the exercise of power can precipitate multiple ways of thinking and responding. How the

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governed can think or act otherwise (practices of freedom) falls into three broad categories, all of which are touched upon in this special issue; acting in accord with the rules; raising a problem through established procedures and institutions with a view to changing it; and confronting governance to further social change (Tully, 2008a, pp. 23-24). In the first category people acting within the rules of the game may modify them[13]. For example, individual countries influence international accounting standards; organizations/industries modify codes of conduct when they apply them (Brown, 2009; Brown and Dillard, 2013a, b); and people have latitude in operationalizing policies. In the second category, people use rules of the game (e.g., dominant discourses and recognized institutional channels) to problematize and contest elements of dominant rules and practices, make them work better, and ensure that governors play the game properly. For example, employees might appeal to a firm's dispute-resolution procedures, take legal action or lobby for new legislation; suppliers might seek to renegotiate contracts they perceive as unfair; or countries might appeal to international law. In the third category, institutional strategies are either not available to the governed (e.g. they have no legal standing) or have failed. Here people may exit or escape relations of domination (e.g. by establishing new types of organizations) or confront them bottom up through strategies of struggle, contestation and transformation (e.g. direct action, liberation, decolonization, revolt, revolution).

These practices of freedom are always possible, even in settled structures of domination, and lie at the heart of the freedom and indeterminacy of how humans have governed themselves historically (Tully, 2008a, p. 24). In summary, practices of governance and freedom are mutually constituted and reflections on engagement possibilities should view them in tandem. The first two forms of engagement involve engaging with existing institutions (e.g. the exercise of legal rights, making submissions for legislative change), while the third involves "acting alongside or outside of existing institutions" (Norval. 2014b, p. 161). Conventional accounts of democracy often treat extra-institutional politics (e.g. civil disobedience, strategies of resistance, establishing alternative practices) as lesser forms of participation (Tully, 2008b, p. 268) and sometimes portray them as antidemocratic[14]. However, from an agonistic perspective they are important ways of being a citizen. As Thomson et al. (2015) illustrate, extra-institutional engagement can make emergent claims and alternatives visible and credible. For example, activism can spread critique and popularize new ideas. Extra-institutional sites can provide a more conducive environment for new imaginings and visions (e.g. developing new concepts/discourses, alternative accountings) that may ultimately inspire transformative change in extant institutions (Atkins et al., 2015).

Focusing on formulating democratic demands and how these shape the identities of actors does not imply uncritical acceptance of power asymmetries (Norval, 2009, p. 314) for, as Thomson *et al.* (2015) demonstrate, it is in sites of contestation that the conduct of governing elites is often problematized, wrongs are made visible, domination is challenged and new things become thinkable and actionable. Moreover, these settings often highlight inadequacies of extant institutions and the need for transformative change. This underlines why it is important to be attentive to sites of contestation, associated demands, discourses at play; and challenges posed rather than focusing on business as usual (Norval, 2009, p. 314); and in the context of this *AAAJ* special issue, how accounting is implicated in enabling and limiting change.

Gallhofer *et al.* (2015), Modell (2015) and Harun *et al.* (2015) recognize the need to consider conditions of possibility in specific environments. Consistent with agonistic pluralists, this involves careful consideration of both who and how to engage. There are

no easy answers to whether it is better to engage "up" (i.e. investigating the views of or engaging with business leaders and policymakers) or "down" (i.e. investigating the views of or engaging with those "lower down" or outside organizational hierarchies). The former is sometimes favoured on the grounds that business leaders and policymakers have more influence. Byrch et al. (2015, p. XX) note the influence participants in their Q study had in defining sustainability for businesses in New Zealand, whereas Modell (2015, p. XX) suggests a bottom up approach is sometimes better to counter the "elite bias" in much mainstream research. Taken collectively the articles published here demonstrate the need to study and engage up, down and across. Agonistic democrats also stress how dominant discourses should be juxtaposed with marginalized ones to better understand the barriers and potential for change. In social and environmental accounting, efforts to co-operate with business and policy leaders have often been coopted by dominant elites who impose business case logics and deny stakeholderaccountability and critical perspectives (Archel et al., 2011; Brown and Dillard, 2013a, 2014). "Rational discourse" constrained within the common sense frame of dominant elites can produce minimal reflexivity of underlying values and assumptions or consideration of alternative perspectives. In aggressively monologic situations those holding alternative perspectives sometimes adopt dominant discourses in an effort to be heard whilst others adopt exit/escape strategies.

The special issue articles provide food for thought on the potential of engaging in both institutional and non-institutional spaces and the links between these arenas. Harun et al. (2015) and Célérier and Cuenca (2015) explore participatory governance in a developing country context. Both reveal the challenges in moving from government to governance – a focus of critical policy studies and democratic political theory (Griggs et al., 2014). The authors' identification of the potential and problems of "governance-driven democratization" and achieving meaningful participation findings are consistent with studies reported there (Warren, 2014). In Harun et al. (2015) the World Bank strongly recommended participation as part of a "good governance" initiative in Indonesian local government. The stated purpose of the economic and political reforms (including moves to accrual accounting, independent audit and increased disclosures) was to foster democracy, strengthen accountability and create transparency but the reforms failed to foster more dialogic accounting. Despite calls for more voice-oriented forms of governance, regulators, preparers and users appeared to view democracy and accounting as primarily administrative matters. Célérier and Cuenca (2015) also found experiments with participatory budgeting in Brazil strengthened the position of dominant political elites and widened the gap with citizen participants. Nonetheless, the authors contend that participatory democracy, combined with alternative accountability practices, could bring about substantial social change.

Thomson *et al.* (2015) explore forms of uninvited participation and how different external accounts help construct new visibilities and knowledge. In their site, making polite requests for change were unlikely to be an effective engagement strategy for, at least in the early stages, governors were highly resistant to change. However extra-institutional interventions ultimately helped create new visibilities and governmentalities. Interrogating organizational conduct from less powerful groups' perspectives and/or producing ecologically based external accounts helped problematize and "make 'thinkable' and 'governable' those issues previously regarded as 'unthinkable' and 'ungovernable' by those in power" (Thomson *et al.*, 2015, p. XX). Their application of a typology of different forms of activism and related accountings in the ASH case study demonstrates the subtle and unsubtle



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strategies activists deploy to unsettle dominant logics and develop effective Accountability opposition. By identifying several different external accounting practices, they illustrate how each can provide opportunities for change. A contextually sensitive application of such methods could be useful to the citizens in the Harun et al. (2015) and Célérier and Cuenca (2015) studies, and to others seeking to straddle institutional and non-institutional settings in creative ways (Atkins et al., 2015; Modell, 2015) as it shows how new governance practices can open up spaces for democratic participation and in so doing, provide opportunities to redefine the boundaries of accounting, albeit somewhat cautiously as these practices remain largely directed by dominant elites.

Modell (2015) points to the emancipatory potential of identifying fragmentation in organizational/institutional settings and fostering reflexive practices in academia and elsewhere. But if accounting scholars wish to engage with divergent perspectives, they need ways of identifying them. Byrch et al. (2015) provide empirical evidence of how these surfaced when they explored divergent understandings of sustainability among business people. Not all "governors" thought alike, and demonstrating this brought possibilities for agonistic dialogue. The study provides grounds for optimism along with an apparently effective method for social and environmental accounting scholars to engage with some managers. Nevertheless, given prevailing power and information asymmetries, establishing agonistic debate "that will create spaces, practices and institutions through which marginalised understandings of sustainable development might be addressed and contested" remains difficult (Byrch et al., 2015, p. XX). They ask whether accounting is up for this challenge.

Byrch et al. (2015) observe that Mouffe does not offer detailed ways to foster agonistic debate but others do. For example, Q methodology can underpin participatory dialogue and political demands for discursive representation (Cuppen, 2012; Cuppen et al., 2010; Dryzek and Niemeyer, 2008), especially when divergent positions overlap (Hisschemöller and Bode, 2011 on confrontation workshops); urban planning and science and technology studies offer options (Brown and Dillard, 2013b, 2014) as do decentred conceptions of governance in policy analysis (Griggs et al., 2014).

Gallhofer et al.'s (2015) post-structural, new pragmatist perspective on accounting as a differentiated universal can also help agonistic pluralism materialize. By stressing the importance of a nuanced approach to accounting's functioning, they question whether emancipatory accounting requires a complete rupture from mainstream accounting. They also provide valuable pointers on how groups with diverse demands can be mobilized in chains of equivalence to foster transformative change, and the role pluralistic accountings can play in this (see also Brown, 2009, 2010; Brown and Dillard, 2013a, 2014). They delineate design principles to help develop such accountings, and the importance of exploring conditions of (im)possibility in specific engagements. Both external accounts and mainstream accounting techniques have emancipatory potential within counter-hegemonic projects [15], as Gallhofer et al. (2015, p. XX) observe but more work on identifying and developing this is needed. A possible approach is to conceptualize and empirically explore such efforts as practices of freedom, working with citizen groups in participatory action research projects.

3.3 The value of an agonistic ethos of engagement

As discussed, taking pluralism seriously seeks democratic institutions that support reflexive agents capable of transforming themselves and their social arrangements through democratic engagement. An agonistic ethos of engagement is crucial to reconcile and maintain a productive tension between inheritance and innovation in the democratic tradition. Both affect democratic subjectivities, articulation of political demands, and democratic social relations (Norval, 2007). So what does an agonistic ethos of engagement entail? As noted, there are many ways of thinking, being and acting differently – contesting and critically engaging existing institutions, norms and rules (Tully, 2008a). The aim is to open up the range of possibilities for democratic participation consistent with an agonistic emphasis on multiplicity, difference and the unfinalizability of social worlds.

Mouffe (2005, pp. 20-21) explores the meaning of being a democratic subject when relating with others. A key aspect involves transforming antagonisms into relations of agonistic respect. An adversary is somebody whose ideas we fight with vigour but their right to defend those ideas is unquestioned, and since principles like equality or sustainability are subject to competing interpretations, consensus remains a "conflictual consensus" (Mouffe, 2000, p. 103). Opposing parties must acknowledge the other's legitimacy during their political struggles and view themselves as "friendly enemies". In democratic engagement, accepting an adversary's view entails a radical change in political identity, more akin to Kuhnian-style conversion than "a process of rational persuasion" (Mouffe, 2000, p. 102), or in Habermasian terms, accepting the force of the better argument (Brown and Dillard, 2013b). Reflexivity entails deep questioning of paradigmatic assumptions, and a re-framing of how one perceives the world and relations to others[16]. Simultaneously, agonistic respect does not mean respecting all differences or pure pluralization (cf. Byrch et al., 2015, p. XX)[17].

Mouffe emphasizes the important role of passions in fostering democratic subjectivities during confrontations involving different collective identities and hegemonic projects[18]. In contrast to Habermasian-style deliberation and other "third way" understandings of democracy, Mouffe (2014, p. 156) highlights how left/right distinctions institutionalize divisions in society and provide reasons for counter-hegemonic struggles to advance an alternative to the neo-liberal model of globalization[19]. "Third way" approaches, by contrast, obscure differences and conflicts that benefit empowered elites and downplay conflictual aspects of social change – the very dimensions that alternative discourses seek to interrogate.

An ethos of "agonistic respect" or "critical responsiveness" based on care for difference has been called for (Connolly 1991, pp. xxiii-xxix). An agonistic ethos denotes active, generous engagement with difference rather than the passive and frequently depoliticizing tolerance of liberalism (Wagenaar, 2011, p. 149). Agonistic respect refers to established groups mutually engaging their commonalities and differences. Critical responsiveness – "an openness and receptiveness to new ways of life, new ideas and outlooks that may result in a questioning and reorganisation of one's own identity" – is crucial when new groups seek to establish demands (Griggs *et al.*, 2014, pp. 26-27). Like Mouffe, Connolly (1991, p. xxix) acknowledges limits to pluralism but emphasizes that we often do not know with exactitude what they are.

Ongoing political struggle has been described as an ethos of non-teleological perfectionism; criticism animates challenges to and changes in institutions (Norval, 2007). Highlighting tensions between governance/disturbance, stability/disruption and tradition/originality is in the democratic tradition, and enables the possibilities of democracy to be continually (re)discovered (Norval, 2007, p. 175). Even deeply held rules, norms and procedures – that appear unassailable common sense – remain open to contestation. The most theoretically plausible and politically effective approach to developing possibilities for engagement and evaluatory criteria is to iterate and

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maintain tensions between the particular (e.g. extreme contextualism) and universal principles (Norval, 2014a, p. 69). For example, when developing political alliances. agonistic pluralists are mindful of tensions between particular individuals or groups mobilizing in universalizing collective actions (Brown and Dillard, 2013b; Gallhofer et al., 2015). At the individual level, this recognizes that the presentation of self as unified is a fragile (but not necessarily positive) achievement. A singular identity (e.g. rational economic man, monolingual accounting) either individually or collectively, can lead to injustices by depriving some voices, and mask parts of ourselves or the wider demos that could produce better possible future selves[20]. How imagination triggers democratic disturbances, disruptions and innovations is central to an agonistic ethos (Norval, 2012) that recognizes that individuals are not independent, isolated selves as in much liberal democratic theory, but rather selves that develop identities through relations with others (Norval, 2014a, pp. 78-79). Freedom in an agonistic ethos includes processes that open up contestation over issues relating to justice, identity, history and equality which may be deeply sedimented and resist interrogation (Norval, 2014a, pp. 81-82). By so doing participants start to assume responsibility for societal arrangements.

If new accountings are to incorporate plurality then "social life must always be negotiatory if it is not to degenerate into mere violence, and negotiation can only operate in an environment in which there is also a commitment to hold to account and give accounts" (Grav et al., 2014, p. 271). While "civil disobedience and direct action (e.g. demonstrations and the actions of Greenpeace and Earth First!) may be essential democratic mechanisms" to maintain accountability (Gray et al., 2014, p. 268), given their power relative to other stakeholders, managers' production of accounts must to some degree be trusted (Byrch et al., 2015, p. XX). In the absence of radical upheaval, when dominant elites are fundamentally challenged, it is difficult to envisage how those pursuing the interests of disadvantaged constituencies can effect and stabilize reforms without support from such elites (Modell, 2015, pp. XX). However, doing so may raise suspicions amongst reformers about the credibility of non-institutional engagement and fears that it will threaten co-operative work by others. Actors face hard choices when deciding what may legitimately count as democratic engagement – it needs to be agonized over (Brown and Dillard, 2013b). For example, Thomson et al. (2015, p. XX) propose their dynamic conflict arena framework "as a heuristic, rather than normative model".

From an agonistic perspective, it is crucial that engagement practices – and associated accountings - are not unduly restricted but approached in a contextual fashion[21], which involves reflecting on: how to engage under different circumstances, what conditions drive citizens from existing institutions, and what are the consequences of this for democratic action (Norval, 2014b, p. 179). For some critical accounting scholars, structural constraints of working within existing institutions, risks of co-option, limits of procedural liberal democracy, and fears that struggles manifested in isolated political demands may deflect attention from broader political issues, lead them to reject institutional forms of engagement and to favour a Gramscian-like "war of position" (e.g. Shenkin and Coulson, 2007; Archel et al., 2011). Agonistic democrats concur that counter-hegemonic struggles are important and require building chains of equivalence across different forms of subjugation but establishing connections across institutional and non-institutional arenas are equally important. Under a pluralizing ethos democratic engagement is not an either/or choice between institutional and non-institutional politics but, in our view, should follow the both/and logic of critical legal pluralists (Davies, 2005). This recognizes the possibility of transforming moves *away* from society into ones that simultaneously are towards society, and that alternative ways of being and acting conceived at the margins of society can provide critical tools for re-engaging society (Norval, 2014b, p. 179).

However, recognition of difference, contingency and contestability does not mean that "anything goes". Rather, it encourages recognition of the humanly constructed nature of institutions; taking responsibility individually and collectively for judgements and the worlds they produce; and being prepared to have our beliefs and actions (including inaction) interrogated by others. Nevertheless, judgements are political and should not be depoliticized as "in the monologic 'universal reason' of deliberative democracy or 'local reason' of communitarianism" (Brown, 2009, p. 336). Thus agonistic democracy seeks to develop spaces, practices and institutions through which people may engage their commonalities and differences and in the process transform themselves. The papers in this special issue, albeit differently, indicate the possibilities and barriers to making this reality.

4. Towards facilitating democracy – future research possibilities

A primary aim of this AAAJ special issue has been to consider how accounting might be democratized and contribute to other democratization projects aimed at, for example, promoting stakeholder-accountability and ecologically sustainable societies. Collectively, the articles consider the benefits and challenges of plurality, conflict and contingency in accounting theory and practice. Following from these studies, our previous work and the foregoing discussion, critical agonistic accounting can further these ends theoretically and practically. The purpose is to broaden out and open up dialogue and debate within an agonistic ethos of engagement. In doing so, we raise questions that hopefully will stimulate imaginative inquiries into how accounting, accountants and accountability regimes can better facilitate democracy, and meet the needs of pluralistic communities, bearing in mind inequalities amongst the various constituents.

We can draw several conclusions from the studies herein. Participatory governance within mainstream institutions is highly constrained but it can open up some spaces of possibility. Transformative change in, or through, accounting requires agency, critical reflexivity, and often changes in individual and collective identities. (Re)constructing and mobilizing collective identities involves stipulating political frontiers, and initiating uninvited forms of participation alongside traditional governance practices. Both institutional and extra-institutional modes of engagement are important.

Those seeking to democratize accounting contend that evaluatory criteria currently sedimented into accounting institutions are seriously wanting, especially from non-shareholder constituencies' perspectives[22] and regarding ecological sustainability. If more intelligible accounts that facilitate meaningful participation are to be developed, there is a need to think creatively about the necessary but contingent foundations of our institutions and practices. Accounting does not have to presuppose detailed systems of rules or adhere to particular institutional forms (Brown and Dillard, 2014; Gray et al., 2014; Gallhofer et al., 2015). Democratic accounting practices, like democratic practices more generally, can take various forms and engage many different actors over many different contexts. Those contesting dominant accounting logic need to specify alternatives based on viewpoints such as stakeholder-accountability or critical perspectives (Dillard and Brown, forthcoming, Gray et al., 2014; see Brown and Dillard, 2014 for discussion in the context of integrated reporting). Pluralistic accounts can reveal often unstated values and assumptions of dominant discourses and sedimented practices but there is a need to

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develop spaces, practices and institutions where these logics can be contested and alternative perspectives explored. However, while agonistics is a way of conceiving and contesting democracy and its institutions, it cannot assure the success of any project[23].

Developing new spaces, practices and institutions can facilitate, and be facilitated by, studies that understand how democratic demands for new accountings and changes in governance practices are formed, expressed and constitute the identities, individually and collectively, of those involved (Griggs *et al.*, 2014, p. 31). More empirical studies of how contested issues, for example notions of fairness, justice and accountability, are understood by different groups and generate competing discourses are needed. Surprises can occur. For example, Byrch *et al.* (2015, p. XX) found some business people had understandings more commonly associated with social and environmental activists than those expected of business professionals.

Comparative studies across controversies may prove useful in building counter-hegemonic networks that engage in agonistic debate (Brown and Dillard, 2013a). It may be possible to build alliances between say business case reformers and those seeking radical transformation regarding sustainability; or "deep" ecologists and labour movements. Building a chain of equivalence across different movements contesting neoliberal policies is a key political task (Mouffe, 2013). In addition to *Q* methodology, researchers can usefully explore other research designs to identify, analyse, present and engage competing perspectives (see Bacchi, 2009; Clarke, 2005; Glynos and Howarth, 2007; Sullivan, 2012).

More analysis of the emergence of new demands is needed (e.g. for rights of access to information, new accountings). How and why do people start to question sedimented rules or interpretations? What are the major difficulties associated with raising new demands? In what sites do new demands occur and through what means? What role, if any, do antagonisms play in articulating and building support for new demands? What part does exposure to competing perspectives play? How, for example, do antagonisms and exposures to divergent perspectives forge new collective identities that enable people to engage for change? What response do those making new demands receive from those in authority? What practices are more or less effective in encouraging critical reflexivity among dominant elites and making them more open to calls for change? Similarly, we need to understand more about the importance of creativity and imagination in formulating new demands, and realizing new social imaginaries (Atkins et al., 2015).

The politics of voice asks "what it means to have voice and to speak" and "what it means to be heard" (Norval, 2009, p. 298). What "democratic voice" entails is complex conceptually and in practice for it requires attention to the representation of existing voices, demands and identities, but also, and often more importantly for transformative change, those of emergent voices, demands and identities. The latter requires close attention to issues of domination through the deprivation of voice (Norval, 2009, p. 298) [24]. The articles in this AAAJ special issue highlight the need to engage analytically and on the ground with the difficult process of creating and articulating new struggles and voices, especially given dominant elites tend to be unresponsive to agonistic engagement. Rather they expect individuals and groups to conform within dominant discourses and institutional forms.

Those struggling to gain voice within the monologic environment of conventional accounting often reject and feel a sense of wrong and injustice about its biases (e.g. towards shareholder wealth maximization, economic growth, managerialism, neoclassical economics, positivism, developed countries), but nonetheless struggle to

articulate their desires and claims for new accountings. Questions that could guide future studies here include: What does it mean to have voice in accounting? Who is being deprived of voice, how and what can we do about it? What does it mean to be heard in or through accounting? How does accounting dominate individuals or groups through the deprivation of voice? How are actors deprived of voice in accounting itself? How is accounting used to deprive actors of voice in other areas? How could accounting be made more responsive to emergent claims and demands? Also, as this *AAAJ* special issue highlights, critical dialogic approaches raise difficult questions regarding the representation of existing voices. Who can speak on whose behalf? What are the enabling and constraining aspects of speaking for, and being spoken for by, others? How do we decide who can speak for us? When we speak who do we think we are speaking for? Who has a right to speak for whom, and about what? Who or what is being represented? What would democratic representation mean in accounting?

For those seeking to contest dominant neoclassical logics, a significant task is specifying alternatives based on stakeholder-accountability or critical perspectives (Brown and Dillard, 2014; Dillard and Brown, forthcoming), For example, how might we conceptualize and develop the pluralist accounts that critical dialogic accounting proposes? Who would demand these accounts? Who would produce them? Who has the resources (e.g. time, money, skills) to develop them? Who would use them? Thomson et al. (2015) indicate some possibilities in showing how ASH used "a range of accounting entities categories [...] to problematise 'tobacco', including: specific product attributes; diseases; supranational institutions; and the planet" across different conflict arenas and consistent with agonistic understandings of dialogic accounting, external accounts were "used to confront and counter-act those actors in the arena considered to be problematic" (i.e. to draw political frontiers) and "to engender support and co-operation from other actors within the arena (or from other related arenas)" (i.e. to build alliances) (Thomson et al., 2015, p. XX). ASH's "external accounts delegitimised and de-normalised the institutionalised identities of multinational corporations, products, supply chains, regulators, individuals, employers, politicians and government institutions" (Thomson et al., 2015, p. XX). Ultimately the combined effects of these practices of freedom helped change governmentality[25].

If it is accepted that critical agonistic dialogue and debate is necessary, then how might we develop organizations and institutions that foster democratic subjectivity? How might we re-design governance practices to better acknowledge complexity, plurality and contingency, and encourage discussion, debate and critical reflection? This AAAI special issue suggests various questions for further exploration in this regard. Do pluralistic environments foster reflexivity? How hard is it to generate/ sustain pluralism within extant institutions? Under what conditions can exposure to competing perspectives (e.g. long-standing controversies in social and environmental accounting, contested concepts) precipitate progressive social change? What kinds of institutional structures constrain or enable the capacity for critical reflexive agency? Is collective organization "outside" extant institutional spaces (e.g. by social movements) necessary to increase pressures for institutional change? What individual/collective change strategies are most effective in what contexts and at different temporal stages of change? How may an individual's "internal conversations" surface and develop into broader deliberations aimed at collective action (Modell, 2015, p. XX)? How might pluralistic accountings help produce more democratic subjects, institutionalize more multi-dimensional conceptions of organizational performance and make democratic

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practices more routine? How should we evaluate the success of critical accounting Accountability interventions in institutional contexts?

There are considerable opportunities for linking work on pluralistic accountings with literature on decentred governance in interpretive and critical policy studies (e.g. Griggs et al., 2014; Wagenaar, 2011) and political democratic theory on ways of institutionalizing agonistic democracy (Wingenbach, 2011). Such linkages could inform a wide range of questions. How can institutions be opened up to divergent perspectives? How might pluralistic accountings support this process? What kinds of changes would be required? Who should develop these accountings? What role, if any, can or should professional accounting bodies play? What would a dialogic accounting code of ethics look like? How would we need to rethink accounting education? What new capacities are required to develop pluralistic accounts and account-abilities? What would a commitment to agonistic democracy imply in terms of institutions and norms? How might norms change in agonistic institutions? What would the implications be for understandings of accounting and accountability? How would issues of consent and authority be addressed? Who could speak on behalf of whom? Who and what would be represented? What criteria might be applied to assess the democratic credentials of participatory governance exercises?

Interpretive and critical policy analysis has a rich literature on the potentialities and challenges of citizen-focused governance (e.g. Barnes et al., 2007; Barnes and Prior, 2009; Griggs et al., 2014). It covers possibilities for developing workable agreements and learning between groups with deep value differences (Forester, 2014); combining devices associated with different models of democracy creatively in different decision-making contexts (Saward, 2003). Legal pluralism also offers significant pointers for developing pluralistic conceptions of accounting (Davies, 2005) and science and technology studies have made significant inroads in developing concepts and techniques for pluralistic analysis (Stirling, 2008; Leach et al., 2010). Work on citizen science movements offers ideas about the possibilities for citizen accounting, including reflections on the role of academics (Corburn, 2005; Martinez-Alier et al., 2014). Critical management studies offers conceptions of citizenship-centred governance at the organizational level (Crane et al., 2004; Edward and Willmott, 2013; Kelly, 2001; Scherer and Palazzo, 2007). Heterodox economics has well-developed proposals for positional analysis (Söderbaum, 2007; Söderbaum and Brown, 2010) and pluralistic education (e.g. see Freeman, 2010 on assertive pluralism in economics education and how to achieve it).

We hope our paper, with others in this AAAI special issue, will stimulate further imaginings, provoke discussion and debate on the issues addressed and foster critical, theoretically informed engagements aimed at developing accounting and accountability regimes that take pluralism seriously.

Notes

- 1. Our move from "multiple" to "divergent" perspectives is deliberate. The latter signals irreconcilable differences in worldviews that provide significant challenges for democratic politics. Here – as several articles illustrate – views are not merely multiple but significantly divided. As argued elsewhere (e.g. Brown and Dillard, 2013a, b), reluctance to acknowledge deep pluralism makes it difficult for Habermasian-inspired deliberative democrats to address conflictual aspects of pluralism.
- 2. Laclau and Mouffe (2001) claim that in order to radicalize democracy, subordinated groups must assemble innovative political strategies to construct an alternative hegemony. They advocate the formation of "chains of equivalence" - assemblages of collective political

subjects (e.g. workers, feminists, environmentalists, those involved in anti-racist struggles) seeking transformations of societal arrangements. As Purcell (2009, p. 159) discusses in the context of resisting neoliberalization, each group has its own set of democratic demands and their histories and struggles are irreducibly diverse. However, they mobilize in a way that recognizes they are equivalently (albeit differently) opposed to the dominant hegemony. While each link in the chain retains its distinctiveness, they combine against existing power relations. This requires the drawing of political frontiers – and in this sense a form of strategic closure – but the resulting we/they relationship is recognized as contingent and open to contestation (Mouffe, 2013, p. 17).

- 3. Boyce and Greer (2013, p. 108) similarly emphasize that "imagination alone is not enough to generate social change; it must be connected to social and political action".
- 4. Agonistic political theory focuses on an understanding of universalism severed from classical understandings (e.g. the universal subject as in Habermas's universal conditions of ideal speech) and "reinscribed in a political idiom of plurality" (Zerilli, 1998, p. 15). Consistent with the new pragmatism advocated by Gallhofer *et al.* (2015), universalization here is viewed as an ontic process, not something that is given ontologically (Norval, 2014a, p. 70). See also Howarth (2008) on Connolly's pluralizing onto-politics of becoming.
- 5. The latter, as Thomson *et al.* (2015) illustrate, arguably have the advantage of being less constrained by institutional norms. See also Willmott (2005) for discussion of differences between post-structural theory (on which agonistic pluralism is based) and critical realism.
- 6. Habermasian-style approaches to deliberative democracy, for example, often problematically assume "that people can understand and verbalize their oppression and its connections with wider political, economic and social structures" (Molisa et al., 2012, p. 18); that they have access to "texts of exploitation" (e.g. relating to gender, class and cultural inequalities) rather than thinking they are "personally unfortunate" (Narayan and Harding, 2000, p. 6); or if they do express themselves through critical discourses, that elites will listen to or be able to understand them. Here agonistic democrats emphasize that we must consider not only the rights of subjugated groups and the responsibilities of elites, but also response-abilities. As Kapoor (2008, p. 115) observes, discursive barriers between elites and non-elites are particularly challenging "when power is so complicatedly and abstractly mediated through global socioeconomic and cultural systems", including "expert" languages such as economics and accounting.
- 7. See Caspi *et al.* (2006) for discussion of personality and participatory learning, and Gerber *et al.* (2011) regarding political participation.
- Which sadly also increasingly include universities notwithstanding their purported commitment to values of academic freedom and debate (Hopper, 2013; Tuttle and Dillard, 2007).
- Norval (2007) calls this an "aversion to conformism", a crucial feature of her aversive democracy.
- In developing this public philosophy, Tully draws on Foucault's governmentality studies, Wittgenstein and the Cambridge school of political theory (Tully, 2008a, especially chapters 2 and 3).
- 11. Thus, while including interpretive analysis of actors' self-understandings, this approach is distinct from "ethnographic thick description" (Tully, 2008a, p.16).
- 12. This conceptualization of governance is analogous to seventeenth-century understandings where: "The 'practice of governance' and the corresponding 'form of subjection' of governing armies, navies, churches, teachers and students, families, oneself, poorhouses, parishes, ranks, guilds, free cities, populations, trading companies, pirates, consumers, the poor, the economy, nations, states, alliances, colonies and non-European peoples were seen

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to have their specific rationality and modes of philosophical analysis" (Tully, 2008a, p. 21). There are overlaps here with Thomson *et al.*'s (2015, p. XX) conceptualization of "engagements between ASH and BAT (and their respective shifting coalitions of supporters) [...] as a clash over different forms of governmentality".

- 13. Agonistic political theorists draw heavily here on Wittgentstein's insights that "rule following is not as simple as it may seem" as "there are always numerous ways to follow a particular rule" (Griggs *et al.*, 2014, p. 127).
- 14. Thomson et al. (2015, p. XX) appear ambivalent on this point, noting that "it may be argued that ASH did not operate in a genuinely democratic and emancipatory fashion, but sought instead to impose its values upon others". On an agonistic reading of democracy, ASH's external accounting practices fall squarely into the category of democratic activity (see Norval, 2014a for discussion of democratic criteria under deliberative, agonistic and aversive grammars of democracy).
- 15. Jean Shaoul's critiques and empirical studies of neoliberal economic policies provide important exemplars see, for example, Shaoul (1998, 2005), Shaoul *et al.* (2007, 2008); see also Arnold and Hammond (1994) on the role of accounting in ideological conflict.
- 16. Sometimes this is expressed through the idea of the "aha moment" or having an epiphany suddenly a new picture come into view. Norval (2007, chapter 3), drawing on Wittgenstein, calls this an aspect change.
- 17. See Brown (2009, p. 323) for discussion on this point. Decisions about where to draw the limits of the agonistic community are themselves contestable but, following Mouffe (2013), we would argue that participants need to "sign up" to basic ethico-political values of liberty and equality. Far-right positions would thus be excluded on the basis they are constructed on the subordination of others. However, positions of those excluded from agonistic struggles (based on explicitly political decisions) may still be of interest in the sense of trying to understand their appeal to some sections of the wider demos.
- 18. There is a growing literature in the social sciences and humanities on emotions, passions and affects. Mouffe (2014, p. 149) emphasizes that she focuses on passions connected with collective identities, rather than the emotions of individuals. However, we consider the latter are relevant for thinking about how specific individuals (e.g. students, business leaders) react when exposed to divergent collective identities (e.g. the interpretive and critical accounting project). Our personal experiences in teaching, for example, suggest exposure to critical accounting sparks a wide range of individual reactions from students and colleagues: boredom, curiosity, pleasure, excitement, anger, rage depending on individuals' wider socio-political allegiances.
- 19. Simultaneously, agonistic democrats emphasize the need to rethink categories of "left" and "right" in the contemporary era beyond the class-reductionism of much Marxist literature.
- 20. Economists try to conceptualize these issues through the idea of second-order preferences. This denotes preferences we might have about our preferences to address the selves we wished we could become or things we "ought to value and aspire to" (Byrch et al., 2015, p. XX; see Bruckner, 2011).
- 21. Modell (2015), Gallhofer *et al.* (2015), Thomson *et al.* (2015), Harun *et al.* (2015) and Célérier and Cuenca (2015) provide useful pointers to contextual factors that need to be taken into consideration here.
- 22. Indeed, they arguably serve shareholders poorly.
- 23. The achievement of hegemony in agonistic democracy concerns what is taken to be normal, accepted practice in a particular area and cannot be equated with domination. Rather, in

- keeping with Gramscian understandings "it concerns the production of 'common sense' in a particular site or sphere of the social, or indeed in society as a whole" and involves intellectual, moral and political leadership (Norval, 2014a, p. 74) for example, as in the struggles over smoking in Thomson *et al.* (2015). However, in contrast to Gramsci, hegemony is not tied to specific class interests or identities (Norval, 2007, pp. 45-53).
- 24. See also Arendt (2006) on the "capacity to begin".
- 25. We should emphasize here that our reading of dialogics is based on agonistic political theory and is different from that applied by Thomson *et al.* (2015) which is based on more deliberative understandings. Thomson *et al.* (2015, pp. XX) did not find any examples that met their criteria for dialogic accounting.

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