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Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously

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ABSTRACT

There is wide-ranging recognition of the need for “new accountings” that foster democracy and facilitate more participatory forms of social organization. This is particularly evident in the sustainable development and social and environmental accounting literatures, with calls for more dialogic forms of accounting. However, there has been very little consideration of how “democracy” should be approached; and, in particular, the implications of any particular model of democracy for the kinds of accounting technologies that might be advocated. This paper seeks to contribute to the theoretical development of dialogic accounting and focuses on the sustainability arena for illustrative purposes. It draws on debates between deliberative and agonistic democrats in contemporary political theory to argue the case for an agonistic approach to dialogics; one that respects difference and takes interpretive and ideological conflicts seriously. In recognition of the ways in which power intrudes in social relations so as to deny heterogeneity and privilege certain voices, it seeks to promote a broadly critical pluralist approach. To this end, the paper proposes a set of key principles for dialogic accounting and draws on ecological economist Peter Söderbaum’s work on positional analysis applied to an existing accounting tool – the Sustainability Assessment Model (SAM) – to illustrate how such an approach might be operationalized. The paper also discusses limitations of the dialogic accounting concept and impediments to its implementation.

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1. Introduction

In recent years there has been increased appreciation of accounting's discursive significance. Accountants do not merely “convey” information; their representations play an active role in (re)constructing social worlds (Everett, 2004; Hines, 1988, 1991a; Lehman, 1999; Lehman and Tinker, 1987). Accounting is one of the societal practices through which individual and group subjectivities are shaped and a means by which power is exercised. As an authoritative discourse, accounting “inscribes its... values on the world” (Hutchinson, 1989, p. 24). Through its influence on economic and social exchanges and the mediation of conflicts, it impacts significantly on people's lives.

Appreciation of the power of accounting in shaping social realities has been accompanied by an interest in reconfiguring calculative technologies. There is widespread recognition both in and outside of the accounting discipline of the need for “new accountings” that facilitate more participatory forms of decision-making and accountability (Boyce, 2000; Gray, 2002; Gray et al., 1997; Morgan, 1988; Mouck, 1995; O'Dwyer, 2005; O'Leary, 1985). Much of this relates to dissatisfaction with technocratic decision-making tools rooted in positivism and neo-classical economics, as exemplified by debates surrounding the use of cost-benefit analysis and similar techniques. Philosophically, appeals for new methods are embedded in the democratic rather than capitalist traditions of Western societies (Baber, 1988; Pildes, 1991; Power, 1992; Söderbaum, 1982, 1999, 2004a, 2006, 2007). This is particularly evident in the sustainable development and social and environmental accounting literatures, with calls for approaches that recognize the plurality inherent in liberal democracies and that promote more critically reflective dialogue.

Over the years various social accounting tools have been proposed as a means of promoting democratic interaction (see, e.g., Medawar, 1976 on social audits; Morgan, 1988 on redesigning accounting to facilitate “better conversations”; Dey, 2003 and Gray, 1997 on silent/shadow accounts; Boyce, 2000 on creating environmental and social visibilities; Gray and Bebbington, 2001 reporting on a variety of environmental accounting initiatives). Most recently, these have included attempts to promote explicitly dialogic accounting technologies and forms of engagement (Bebbington et al., 2007a, 2007b; Frame and Brown, 2008; Thomson and Bebbington, 2005). However, the results in practice have often been disappointing; and, in particular, very under-developed in terms of the ability to engage multiple perspectives and surface currently marginalized voices (Bebbington et al., 2007a; Gray et al., 1997; O'Dwyer, 2005). The social accounting community is learning that, no matter how well-intentioned, “doing” is not enough. Social and environmental accounting has been under-theorized and insufficiently politicized and this has hampered practice (Gray, 2002; Tinker and Gray, 2003; Tinker et al., 1991). In particular, it is argued here that the field has been inadequately theorized to cope with difference and diversity, despite its claimed pluralist underpinnings.

While there is recognition of the need for democratizing accounting technologies, few writers have specifically addressed the questions of: “What type of democracy? How is democracy to be understood?” Democracy can be defined in many ways.¹ As Mouffe (2002) explains when exploring issues relating to the “democratizing potential” of electronic media technologies:

everything hinges on the way democracy is understood and the kind of political theory which this understanding of democracy mobilizes. Which [paradigm of] democracy are [we] talking about... the aggregative one, the deliberative one, the agonistic one? All those diverse understandings have very different implications for the kind of technology that is going to be privileged... .

This paper focuses on deliberative and agonistic models of democracy, on the basis that they offer the most participatory promise. The aggregative paradigm is associated with the work of Schumpeter (1942) and Downs (1957) and draws heavily from neo-classical economics. It conceptualises democracy in terms of a market-like aggregation of citizen preferences based on voting for political parties. Political elites are thus seen to gain legitimacy to make judgements on behalf of others, with the aid of cognate technical expertise. Little room is left for broader forms of participation, primarily on “efficiency” grounds. Aggregative models arguably provide very “thin” accounts of democracy

¹ For overviews of different approaches, see Held (1996) and Benhabib (1996); the latter, in particular, interrogates different understandings of participatory democracy.

(although, as discussed later, they are still highly influential – implicitly if not explicitly – in mainstream monologic approaches to accounting). Most of those who have explicitly explored the issue of “accounting and democracy” in the critical/alternative accounting literature have drawn on Habermasian and Rawlsian political theory and adopted a broadly deliberative approach (e.g. Lehman, 1995, 1996, 1999; Power and Laughlin, 1996; Unerman and Bennett, 2004). In doing so, they encounter the criticisms levelled at deliberative models of democracy more generally, although there is a dearth of explicit acknowledgement or engagement with, for example, agonistic critiques.

This article seeks to contribute to the literature on dialogic accounting and to link it more specifically with democratic theory. In particular, it aims to build on the work of accounting writers who have located their work in pluralist traditions (e.g., Boyce, 2000; Dillard, 2003; Dillard and Ruchala, 2005; Gray, 2002; Morgan, 1988; Mouck, 1995; O’Dwyer, 2005; O’Leary, 1985). To this end, the paper engages debates between deliberative and agonistic democrats in contemporary political theory regarding the implications of pluralism in a power-laden society. While these debates have broad relevance to a number of areas of accounting, this paper focuses on the sustainability arena for illustrative purposes. It draws on agonistic political theory as a basis for its approach to democratizing accounting technologies, develops dialogic accounting principles to underpin such an approach and provides some starting thoughts on how such a model might be operationalized. The paper also points to a variety of other developments in different disciplines that resonate with these endeavours and could be used to support a wider political project.² In recognition of the need to pay close attention to power relations, the paper seeks to promote a broadly critical pluralist approach (Addis, 2001).

The paper is organized as follows. Section 2 briefly reviews the accounting literature and related literature in other disciplines to establish the need for dialogic tools that promote democratic and reflective decision-making. Section 3 draws on contemporary political theory literature to outline different approaches to participatory democracy and argues the case for an agonistic approach to democratizing accounting technologies. Section 4 looks more closely at what is involved in reworking “calculation and democracy” (Power, 1992, p. 492) and the move from monologism to dialogism that would underpin it. Key principles for a critical pluralist framework are developed, in keeping with the underpinnings of the critical/alternative accounting project to which this paper seeks to contribute. These draw from agonistic political theory to argue for an approach that respects difference, takes ideological conflict seriously and is sensitive to the complexity of power dynamics. Section 5 introduces the work of ecological economist Peter Söderbaum, a long time advocate of pluralism in economics. It draws on key aspects of his work on positional analysis as a way of operationalizing a critical dialogic approach, and discusses them in the context of an existing accounting tool – the Sustainability Assessment Model (Bebbington et al., 2007a) – to illustrate how accounting technologies might be adapted to promote multi-perspectival dialogue. Cognate developments in other disciplines are also briefly introduced, as further pointers to concrete ways in which critical dialogics might be pursued. Section 6 discusses limitations of the dialogic accounting concept and potential barriers to its implementation. Section 7 concludes with some summary comments.

2. Accounting—from monologism to dialogism

Well over a decade ago, Power (1992) observed that there was much work to be done in assessing the acceptable limits of calculative technologies. Economic reason, through its ability to portray itself as “merely technical” and thus divorced from social interests had the capacity “to eclipse other forms of knowledge and other forms of social life” (p. 477, emphasis in original). Rather than abandoning accounting, Power challenged accounting theorists to rework “the relationship between forms of calculation and democracy” (p. 492); to build on traditions of quantitative thinking that recognized the potential of a reconstituted accounting capable of incorporating democratic norms.³ In

² This recognizes that dialogic accounting needs to be part of a far broader restructuring of, *inter alia*, capitalism, economics, governance, politics, public policy, law, science and educational processes.

³ Power (1992) points to the work of Porter (1992). In this bracket, one might also include literature on assumptional analysis and dialectic models (Mason and Mitroff, 1981) and the politics of social indicators (Carley, 1979; Henriot, 1970). See *infra* for discussion of more recent work.

this regard, he suggested that environmental accounting provided “a vacant space of possibility” (p. 494).

This section seeks to take up Power’s (1992) challenge. It is argued that a shift from monologic to dialogic accounting principles is a key requirement for democratizing accounting technologies. Both mainstream accounting and much of social accounting is currently dominated by a monologic approach, although the latter increasingly recognizes the need for more dialogic perspectives (see also Macintosh and Baker, 2002 drawing on literary theory to argue for heteroglossic accounting reports). This section also points to related developments in other disciplines aimed at promoting dialogism. The following section proposes a set of dialogic principles, drawing from agonistic political theory (cf. Mouck, 1995).

2.1. *Monologic accounting*

Mainstream accounting is notably monologic in approach. Notwithstanding the ambiguity and subjectivity of accounting, its official narrative remains overwhelmed by the assumptions of capitalism (Cooper and Sherer, 1984). Although presented as “a true and fair view”, financial reports implicitly assert the status of an all-encompassing truth—a “view from nowhere” (Nagel, 1986). In refusing to recognize or underplaying the social situatedness of knowledge, this “impartiality” operates coercively. The “pre-given” values and assumptions are centred on the needs of finance capital. These “objective” standards are assumed to benefit everyone, regardless of their political standpoints. As such, they delimit the parameters of debate and deny voice to alternative perspectives. Powerful elites entrench their meanings and preferences and (wittingly or unwittingly) “universalize” their own partial positions. Monologic accounting also reflects a finality orientation; the “facts speaking for themselves”.

Mainstream accounting “depoliticizes” accounting through a denial of the political. Where politics are acknowledged, monologic accounting is portrayed as providing a neutral framework within which different stakeholders can pursue their interests. Accounting is thus claimed to serve pluralism. Solomons (1991), for example, argues that accountants should merely report “the facts”; neutral information which users can then use in their social and economic exchanges (although he admits that accountants have shown little interest in the information needs of constituencies such as labour and consumers). Reminiscent of Taylor’s (1994) “difference-blind” liberalism,⁴ there is a denial – or attempt to claim a consensus for – the value judgements underpinning accounting technologies. Where the competing interests of users are recognized, the dominance of capital markets is taken for granted.⁵ Alternatively, accounting is treated as a commodity, with promoters of economic rationalism seeking to leave the “optimal” level of production to the market (Watts and Zimmerman, 1979). It is highly unlikely that such approaches will enhance democratic participation in the deliberative or agonistic senses, although the ideological ties to neo-classical economics and aggregative conceptions of “market” democracy are evident (see also Mouck, 1995).

In arguing that accounting is monologic, there is no intention to deny the malleability of accounting (Miller, 1998). Accounting audiences can and do reinterpret the texts they receive, so that accounting has the potential to serve counter-hegemonic interests (Arnold and Hammond, 1994). The boundaries of what is “in” and “outside” of accounting are also permeable, albeit that some groups have far more capacity to “concretize” their realities than others (Armstrong, 2002). Indeed, it is recognition of such potentialities that motivates this attempt to pursue more democratic approaches.

⁴ Taylor (1994) distinguishes between “difference-blind” liberalism and liberalism which recognizes diversity.

⁵ The International Accounting Standards Board (IASB, 1989, para. 10), e.g., admits a bias in favour of investors but asserts that in meeting their information needs, other users will be catered for. These biases are reinforced in the consultation documents published as part of the IASB’s current joint conceptual framework project with the Financial Accounting Standards Board (FASB). These clearly identify finance capital as the primary targeted users of financial reports (see, e.g., IASB, 2008, paras. OB5–OB8 and paras. BC1.17–BC1.22).

2.2. Dialogic accounting

This paper argues for the legitimacy (and inevitability) of “the political” in accounting. It rejects the notion of a “view from nowhere” and, in particular, the idea that finance capital’s point of view (even assuming *that* can be talked about in monolithic terms) is a valid standard for the claimed “objectivity” of accounting. The paper seeks to foster an accounting that is more receptive to the needs of a plural society; one that is “multi-voiced” and attuned to a diversity of stakeholders’ values and interests.

It is now well recognized – inside and outside accounting – that social actors do not have unmediated access to the world “out there”. Accountants unavoidably “make the world mean” through their interpretations (Tinker, 1991). Any single perspective involves the non-reporting of others and thus monologic accounting inevitably takes sides where there are conflicting viewpoints. It helps to naturalize particular social pathways by creating and reinforcing “taken for granted” meanings. The linking of actions to axiomatic values such as shareholder wealth maximization allows decision-makers to distance their actions from their political and moral contexts (Dillard and Ruchala, 2005) and mark certain topics as “off-limits”. Wider social issues are relegated to “externality” status at best. Instrumental reason thereby helps convert political acts into “technical” issues. As O’Leary (1985, p. 100) puts it, to remain silent about the fundamental contestability of such practices “is to licence a violence upon people” through the imposition of truth-claims that impact significantly on their lives and welfares.

Dialogic accounting – in recognizing heterogeneity and refusing to privilege capital markets – allows for a more pluralist expression of public interest “mitigating the dominance of instrumental rationality” (Dillard and Ruchala, 2005, p. 621). It rejects the idea of a universal narrative, preferring “to think of societies as contests of narratives” (Addis, 1992, p. 649), with democratic institutions exposed to the “full blast” of diverse perspectives and interests that implies (Michelman, 1998). Accounting thus becomes viewed as a vehicle with the potential to foster democratic interaction rather than a set of techniques to maximize shareholder wealth and construct “governable” others (Miller and O’Leary, 1987).

2.3. Social and environmental accounting—need to promote dialogism

For many, the social accounting project is rooted in the norms of democracy and neo-pluralism (Gray, 2002; O’Dwyer, 2005). Various methods have been advanced as a means of promoting democratic dialogue and accountability. Recently the focus has been on efforts to create new environmental and social visibilities through such mechanisms as triple bottom line reporting, full cost accounting and silent/shadow accounts (Bebbington and Gray, 2001; Dey, 2003; Gray, 1997; Gray and Bebbington, 2001; Herbohn, 2005). There has also been a concern to promote stakeholder engagement in report preparation and more participatory forms of social organization (Bebbington et al., 2007a; Boyce, 2000; Gray et al., 1997; Owen et al., 2001). This work stands in marked contrast to “managerialist/eco-modernist” approaches to social and environmental accounting, which remain embedded in a positivist, neo-classical economic agenda (see, e.g., Gray, 2002; Welford, 1998, p. 693).

From a dialogic perspective, there is a need to develop models based on a multi-dimensional, participative approach that is sensitive to power differentials in society (Bebbington et al., 2007a, 2007b; Frame and Brown, 2008; O’Dwyer, 2005; Thomson and Bebbington, 2004, 2005). Thomson and Bebbington (2005), for example, advocate a social and environmental accounting that takes stakeholder engagement seriously; one that recognizes conflicts among stakeholders, engages multiple viewpoints and explicitly addresses power dynamics. They call for the unitary lens of monologic accounting to be replaced with a polyvocal citizenship perspective (Gray et al., 1997). Social accounting needs to create spaces for individuals and groups to deal critically and imaginatively with problems and assist them to participate actively in the (re)constructions of their world(s) (Thomson and Bebbington, 2005, p. 524). Bebbington et al. (2007b) conceptualize organizational and social change as a dialogic process and suggest ways accounting researchers may actively engage in facilitating that process.

Boyce (2000) addresses the issue of accounting as a social technology—“a form of social power” (p. 27) that may serve an enabling or constraining function. He suggests that accounting has the potential to play a major role in developing accountability in a participatory democracy. It could promote transparent decision-making by creating environmental and social visibilities, and exposing the

standpoints of interested parties. He cautions against models aimed at bringing decisive closure. Given the essentially contested nature of sustainability, new accountings should not be aimed at producing incontrovertible accounts. Societal worth should be judged not in terms of the expert production of “the right answer” but in the facilitation and broadening of debate:

any form of social and environmental accounting (and much financial accounting) will produce outputs which are contestable and open to debate. The utility of such accounting is not in its representation of “infallible truth” but in its creation of a range of environmental and social visibilities and exposure of values and priorities that become inputs to wider democratic processes of discourse and decision making (p. 53).

Accountants need to develop accounting systems that “prevent premature closure” and “which infuse debate and dialogue, facilitating genuine and informed citizen participation in decision-making processes” (Boyce, 2000, p. 55). In doing so, they might also help make power relations more transparent.

This paper seeks to advance the social accounting project (and dialogic accounting in particular) by focusing more specifically on the development of a solid theoretical basis for the development of more democratic accounting technologies. It is to this task that the paper now turns.

In doing so, it should be emphasized that calls for more dialogic approaches are not confined to accounting.⁶ Increasing numbers of academics and practitioners in other social sciences are embracing more pluralistic understandings of their disciplines. In fields such as organization studies, law, public policy, politics, economics, international development and education there is growing resistance to the domination of positivism and economic rationalism and advocacy of more hermeneutic and critical understandings (see, e.g., Baber, 1988; Chambers, 1994; Davies, 2005; Day, 1998; Pildes, 1991). Calls for democratization are also apparent in the traditional “hard” areas of science, as evidenced by the emergence of post-normal science (Funtowicz and Ravetz, 1993; Haag and Kaupenjohann, 2001; Luks, 1998, 1999; O’Connor, 1999; Ravetz, 2006). In contrast to Kuhn’s (1970) conception of “normal science” as the solving of well-defined disciplinary puzzles, post-normal science is based on assumptions of ideological diversity and “a plurality of legitimate perspectives” (Funtowicz and Ravetz, 1993, p. 739). Where relevant, insights are drawn from these literatures in an effort to advance the theoretical and operational development of dialogic accounting.

3. An agonistic approach to accounting and democracy

In Section 2 it was argued that in order to democratize accounting technologies beyond the “thin” sense of aggregative democracy, a move from monologic to dialogic accounting principles is required. From this author’s perspective, accounting technologies that promoted democracy in the deliberative or agonistic sense would represent a “progressive” move. However, this section presents the case for favouring agonistic models.

Deliberative and agonistic democracy represent the two main approaches to participatory democracy in contemporary political theory (for overviews, see Benhabib, 1996; Mouffe, 2000a, 2000b). Both reject the aggregative view that frames democracy as little “more than a procedure for choosing a government in which elites compete for mass electoral support” (Laird, 1993, p. 343). However theorists differ in terms of the extent to which they consider that politics can and should be oriented towards consensus, with agonistic democrats favouring a more central role for pluralism, difference and conflict.

Many authors who have addressed “accounting and democracy” have expressed a general concern for more participatory accounting without specifying a particular type of democracy (e.g. Morgan, 1988; O’Dwyer, 2005; O’Leary, 1985). Most of those who have drawn on specific political theorists have looked to the work of deliberative democrats such as Habermas and Rawls (e.g., Lehman, 1995, 1996, 1999, 2001; Power and Laughlin, 1996; Unerman and Bennett, 2004). Similarly, writers who have advocated dialogic approaches to accounting (Bebbington et al., 2007a, 2007b; Frame and Brown,

⁶ Indeed a strong case can be made that accounting is just catching up in this regard.

2008; Thomson and Bebbington, 2004, 2005) have drawn on the work of various dialogic theorists (e.g. Freire, Bakhtin, Giroux, Habermas, Laclau and Mouffe) without attempting to “unpack” deliberative and agonistic approaches.

This section argues the case for an agonistic approach to the democratization of accounting (see also Mouck, 1995) and dialogics. In doing so, it draws heavily on the work of Ernesto Laclau and Chantal Mouffe (Laclau, 1996; Laclau and Mouffe, 2001; Mouffe, 1993, 1995, 2000a, 2000b, 2002, 2005).⁷ As explained more fully below, an agonistic approach is favoured on the grounds that it:

- allows a fuller expression of the plural nature of contemporary democracies;
- enables accounting to engage with a wider range of (conflicting and consensual) perspectives;
- recognizes the situatedness of *all* perspectives;
- is more sensitive to the complexity of power dynamics; and
- offers a more promising avenue for pursuing progressive social change.

In particular, an agonistic approach provides the opportunity to advance the critical social accounting project whilst preserving its pluralist roots (Gray, 2002; O'Dwyer, 2005). Pluralist models (e.g. of organizations or local, national or global communities) recognize that people have interests and values in common and separate interests and values. Normatively, the “ethos of pluralism” celebrates diversity and multiplicity (Davies, 2005). Critical pluralism (to which category agonistic democracy belongs as a variant of neo-pluralism) incorporates explicit concern with the power dimension of social relations, in recognition of the fact that not all differences are equal. However it does so in a more dialectic fashion than deliberative democracy, with deliberative political ideals tending to underplay the contradictions, tensions and conflicts among social actors.

3.1. Liberal democracy—the depoliticization of politics

Agonistic democrats lament what they see as the “depoliticization of politics” in neo-liberal society and, in particular, the erasure of the concept of antagonism from political discourse. Laclau and Mouffe (2001, pp. xiv–xv), e.g., observe that the basic tenet of “third way” politics is the unitarist idea of “win-win”. Democracy is conceived as a form of consensual dialogue in a neutral terrain, with technical solutions that benefit everyone in society. Adversarial models of politics are portrayed as obsolete and left-right divides a relic of the past:

the role played by the political public sphere is becoming increasingly irrelevant. Political decisions are increasingly taken to be of a technical nature and better resolved by judges or technocrats as bearers of a supposed impartiality (Mouffe, 2002).

Forces such as globalization are similarly neutralized and appear “as a fate to which we all have to submit” (Mouffe, 2000a, p. 119). A socially contingent situation is transformed into “a historical necessity”, with corporations gaining a type of “extraterritoriality” (Mouffe, 2000a, p. 120). Social actors are left to seek fulfillment via lifestyle choices and an individualist consumer culture.⁸

Agonistic democrats argue that these developments are corrosive of democracy. They eschew the “liberal illusion of a pluralism without antagonism” (Mouffe, 1995, p. 1535). Privileging supposed neutrality, impartiality and consensus creates a democratic deficit which leads to disaffection with politics. Traditional liberal values such as liberty and equality become redefined and severely delimited.

According to Mouffe (2000b, p. 16–17), the outcome can be a re-focusing of collective passions around agendas “which cannot be managed by the democratic process and an explosion of antagonisms that can tear up the very basis of civility”. She points to the growth of extreme right-wing parties and

⁷ Other influential theorists in the agonistic tradition include Hannah Arendt, Benjamin Barber, William Connolly, Bonnie Honig, David Miller, James Tully and Sheldon Wolin.

⁸ The laissez-faire version of this, closely aligned with neo-classical economics, is competition among self-interested utility maximizers in free markets that optimizes social welfare. This approach underpins much of mainstream accounting (Cooper and Sherer, 1984) and helps explain why mainstream and “alternative” accountants understand “the political” in such different terms.

various religious, moral and ethnic fundamentalisms in neo-liberal societies. More generally, growing cynicism and political apathy erode democratic consciousness. Agonistic democrats call for a more radically pluralist form of democracy, which recognizes the need to take account of the diversity of voices “that a democratic society encompasses and to widen the field of democratic struggles” (Laclau and Mouffe, 2001, p. xvii).

3.2. *Agonistic democrats on deliberative democracy*

Deliberative democracy is associated with the work of John Rawls and Jürgen Habermas (see Lehman, 1995, 1996, 1999; Power and Laughlin, 1996; Unerman and Bennett, 2004 for discussion in an accounting context).⁹

Rawls and Habermas, like agonistic democrats, seek a richer conception of politics than that offered by the aggregative model; one that reactivates the notion of the public sphere and a process of free deliberation among equals. While accepting “the fact of pluralism” (Rawls, 1971) and the need to acknowledge various conceptions of the good, deliberative democrats consider that it is “possible to reach a consensus that would be deeper than a ‘mere agreement on procedures’, a consensus that could qualify as ‘moral’” (Mouffe, 2000b, p. 2). They promote a form of normative communicative rationality (cf. the instrumental rationality of aggregative models):

Their central claim is that it is possible, thanks to adequate procedures of deliberation, to reach forms of agreement that would satisfy both rationality... and democratic legitimacy (Mouffe, 2000b, p. 3).

Deliberative democrats seek to ground authority and legitimacy in public reason. Politics is associated “with the exchange of arguments among reasonable persons guided by the principle of impartiality” (Mouffe, 2000b, p. 4); through the “original position” for Rawls and “the ideal speech situation” for Habermas.

Agonistic democrats charge that deliberative democracy is still a technical-rationalist approach which neglects the central role played by passions, emotions and acts of collective identification in fostering democracy. In particular, it has difficulty dealing with the conflictual side of pluralist relationships. Democratic designs need “to acknowledge the ineradicability of antagonism and the impossibility of achieving a fully inclusive rational consensus” (Mouffe, 2000b, p. i). They need to embrace rather than insulate themselves from pluralism:

the democratic society cannot be conceived... as a society that would have realized the dream of a perfect harmony or transparency. Its democratic character can only be given by the fact that no limited social actor can attribute to herself the representation of the totality and claim in that way to have the ‘mastery’ of the foundation (Mouffe, 2002).

Taking pluralism seriously requires discarding the idea of a Habermasian or Rawlsian rational consensus. The drive for a final resolution of conflict puts democracy at risk. Conflict and antagonism are neither “disturbances that unfortunately cannot be eliminated” nor “empirical impediments” that frustrate the realization of an “ideal” harmony (Laclau and Mouffe, 2001, p. xvii). To the contrary, they sustain the democratic project. Arriving at a “consensus without exclusion” implies the destruction of the political. Hegemonic struggles, which are central to democratization, require the ability to think and act politically. This requires relinquishing:

the idea that there is a necessary direction to history, which would lead to a final reconciliation, or the idea that we could reach a stage beyond politics, where antagonism would be eliminated and a perfect democracy realized. What the experience of totalitarian regimes should have taught us is the need to take pluralism seriously and the importance of envisaging pluralist democracy as something that can never be fully realized, as a good that only exists as good as long as it cannot be

⁹ There are many versions of deliberative democracy and significant differences between Rawlsian and Habermasian models (see, e.g., Bohman and Rehg, 1997). For the purposes of this article, the similarities in approach are more important.

Identities are neither “pre-given” nor autonomously created; they are shaped and reshaped through dialogic interaction in various spheres (Fraser, 1992; Honig, 1995; Laclau and Mouffe, 2001). The discourses and interpretations available in a particular context play a vital role in shaping the subjectivities of political subjects.¹² The meanings people confer on social phenomena, in turn, assist them to orient themselves and take action. We are born into “webs of meaning” not of our own creation which both limit and enable us (Anderson, 2004).

Social actors typically act in a plurality of contexts, with different aspects of their identity fading “in and out of focus” (Fraser, 1992, p. 52). Thus no-one is simply a consumer, employee, shareholder or citizen. One can also be a consumer, employee, shareholder or citizen in different kinds of ways (e.g. a “green” consumer, a “female” employee, an “ethical” shareholder or “indigenous” citizen). Tensions among these multiple social identities make it difficult to conceive of actors as “unified selves”.

Group formation (e.g. employees joining labour unions) allows people to construct *collective* identities, and constitute themselves as collective agents (Fraser, 1992). This typically involves redefining and developing new concepts for describing social reality (e.g. sexism, exploitation) and new discursive spheres. Language is “subject to endless displacements and constant disruptions” (Torfing, 2005, p. 4) as the meaning of objects and events are “re-narrated”. People’s social identities also shift over time with shifts in their practices and affiliations, for example as a result of exposure to new ways of speaking (Fraser, 1992). The adoption of new self-understandings helps reconstitute actors’ identities and actions, and by “testing” their application in practical settings gives them a sense of their potential for agency.

3.5. *Agonistic democracy, power and social change*

Power in agonistic democracy is conceived of “in terms of the political acts of inclusion and exclusion that shape social meanings and identities and condition the construction of social antagonisms and political frontiers” (Torfing, 2005, p. 23). Interpretive struggles are struggles for social power.

While societies contain a multiplicity of discourses and perspectives, they are not all equal. Dominant groups enjoy a privileged relation to “the socio-cultural means of interpretation” and have jurisdiction over officially recognized vocabularies in which they can press their claims (Fraser, 1986, p. 425). As such, they have more “power to establish authoritative definitions of social situations” and to shape political agendas (Fraser, 1992, p. 53). Furthermore, they routinely fail to acknowledge the viewpoint embodied in their discourses as a perspective (Scott, 1994).

However, hegemony is never complete and there are typically a variety of counter-hegemonic forces at work in any given discursive space. Both dominant and subordinate groups participate in the (re)construction of social reality:

any social objectivity is ultimately political and. . . has to show the traces of exclusions which govern its constitution (Mouffe, 2002)

Agonistic democracy accepts that we can never completely free ourselves from power. The main challenge is “not how to eliminate power, but rather how to constitute forms of power which are compatible with democratic values” (Mouffe, 1995, p. 1536). Democratic social relations require that actors accept the particularity and limits of their claims. Agonistic democracy emphasizes the importance of being able “to press one’s claims and point of view in one’s own voice” (Fraser, 1986, p. 428) and the need for “marginalized voices. . . to be recognized as legitimate contestants” (Acampora, 2003, p. 374). Counter-discourses are important not only to resist dominant cultures, but to assist in the creation of new identities.

¹² This is not to deny the importance of structure, as particular “interpretive possibilities” may resonate more or less depending on one’s material circumstances. Structure also affects one’s capacity for agency. Nor does the claim that identities are discursively constructed amount to a rejection of realism (Torfing, 2005, p. 18). Discourses construct matter as *meaningful* social forms and orient human action. However, the external world would not “disappear if people stopped talking about it” (Anderson, 2004).

Agonistic democracy does not mean accepting a total pluralism. In keeping with its roots in critical pluralism, it recognizes the need for limits aimed at challenging power relations (e.g. “free speech” constructed on the subordination of others). Understandings that reject liberal democratic values, in particular totalitarian positions, are excluded.¹³ Diversity without bounds is viewed as self-defeating. As Mouffe (1995, p. 1535) explains “despite its claim to be more democratic, such a perspective impedes us to recognize how certain differences are constructed as relations of subordination and should therefore be challenged”. In contrast to deliberative democrats, the political nature of these limits is acknowledged rather than being viewed as a moral requirement (Mouffe, 2000b, p. 9).

The central problematic for agonistic politics is the “creation, reproduction and transformation of social relations” (Laclau and Mouffe, 2001, p. 153). The plurality of social actors, their relationships and their antagonisms are the starting point for social change. The identities of socially situated actors are deconstituted and reconstituted as a result of self-reflection and in dialogic interaction with others. Agonistic interaction destabilizes and challenges self-understandings (e.g. by generating new visibilities or surfacing contradictions). The act of critically engaging “Others” helps individuals and groups recognize the particularities and limits of their own claims (Addis, 2001). What appeared to be “objective” begins to look more socially contingent and therefore changeable. Identities morph as a result of exposure to new sets of values and assumptions and various political struggles. Dilemmas of judgment often reflect antagonisms between conflicting aspects of our plural selves (Feldman, 1999, p. 13).

As a dialogic process, social change is a complex, contested and unpredictable phenomenon. Actors linked across social networks compete with each other for ideological hegemony. To facilitate progressive transformations, agonistic democrats stress the need to create “chains of equivalence” among groups contesting particular forms of subordination (Laclau and Mouffe, 2001) without glossing over their differences. Issues of recognition and distributive conflict are regarded as closely inter-linked (Tully, 2004a).

Agonistic democracy is incrementalist in the sense that there are never total emancipations; only partial ones (Laclau, 1996). While political alliances are important, groupings need not be based around traditional class lines. Spaces are provided for partial, provisional and temporary identifications with particular causes (Bowman, 2002). “Imperfect democracy” is always to be “valued over an even more imperfect democracy” (Smith, 1998, p. 35).¹⁴ Agonism also eschews any sense of finalizability to social change processes. Democracy and liberation are always unfinished, with politics unavoidably generating remainders and uncertainties:

there are always asymmetries in power, knowledge, influence and argumentative skills. . . Time is always limited; a decision has to be taken before all affected have had their say and so usually the powerful have an inordinate say; future generations have no say yet are often the most affected; limitations in the agreement are often exposed only after it is implemented. . . (Tully, 2004a, p. 96).

Political games are rarely “settled once and for all” (Tully, 1999, p. 175). There is always an element of non-consensus that leaves agreements open to disagreement and dissent. Those who lose in a particular decision can expect to have their voices (re)heard. In this sense, it should be emphasized that agonistic democrats do recognize that collective choices and decisions need to be made, albeit in the face of disagreement. This may, for example, entail deliberative practices (e.g. “civil conversations” aimed at consensus building across the relevant polity or sub-sets thereof) and majoritarian procedures (e.g. where the parties cannot agree). But these should be seen for the political acts they are, and in ways that respect, recognize and preserve opportunities for ongoing dissent, rather than appealing to a false “consensus”. Decisions thus become far more provisional, forcing “both ‘winners’ and ‘losers’ to continue to pay attention to each other and to the world they have in common” (Goi, 2005, p. 62).

¹³ Some agonistic democrats reject the idea of limiting engagement to fellow democrats. Acampora (2003, p. 384), e.g., suggests that democracy should be able to “put its own value on the line and genuinely fight to legitimize the basis of its own hegemony”.

¹⁴ As a radical form of pluralism, it should be emphasized that agonistic reformism is quite distinct from traditional liberalism. As Sawicki (1991, p. 9) explains it: “this is not an incrementalism based on a narrow definition of politics, nor is it one that denies the need for major structural transformation. . . It is an incrementalism that recognizes domination, but also represents the social field as a dynamic, multi-dimensional set of relationships containing possibilities for liberation as well as domination”. Thus the more traditional distinctions in critical theory between “reform” and “revolution” become blurred.

4. Framework for a critical dialogic approach

In Sections 2 and 3 it was argued that democratizing accounting technologies requires a move from monologic to dialogic accounting principles and the case for taking an agonistic approach to accounting and democracy was presented. In order to develop and connect the theoretical discussion of democracy and dialogical accounting with their application, this section proposes a set of key principles as the basis for a critical dialogic framework, interpreted from an agonistic perspective. Following an extensive survey of literature on critical pluralism, dialogics and agonism, eight themes have been identified as the most relevant: the need to recognize a diversity of ideological orientations; the importance of avoiding “monetary reductionism”; being open about the inherent contestability of calculations; enabling access for “non-experts”; ensuring effective participatory processes; being attentive to power relations; recognizing the transformative potential of dialogic accounting; and resisting new forms of monologism. Each of these themes is examined in turn below. The focus in this section is on developing a generic conceptual framework that could have relatively widespread application in accounting. Section 5 illustrates how such a framework might be operationalized in the particular context of sustainability.

4.1. Recognize multiple ideological orientations

Dialogic accounting recognizes that people with different values, perspectives and assumptions will seek to “account” differently—for different things and in different ways (Morgan, 1988). It aims to facilitate the expression of different perspectives and to encourage individuals and groups to engage in democratic interaction across perspectival borders. This requires the establishment of a broad stakeholder base, including recognition of those not powerful enough to command a “seat at the table”.¹⁵ It also emphasizes the need to enable actors to press their claims and points of view in their own voices (Fraser, 1986, p. 428). Utilitarians, egalitarians, libertarians and liberals, for example, may all seek to approach issues in different ways (Markovitz, 1984). Relationships will be judged as “fair” or “unfair” in relation to a particular ideological orientation. For dialogic literary theorists, a good novel is one that represents “all the social and ideological voices of its era. . . all the era’s languages that have any claim to being significant” (Bakhtin, 1981, p. 411). It is suggested that a good dialogic accounting tool should do the same.¹⁶

As explained in Section 3, an emphasis on democratic contestation means agonism does not necessarily embrace total pluralism. Mouffe (1995, p. 1535) seeks “to distinguish between differences that exist, but should not exist, and differences that do not exist, but should exist”. Difference is valued only insofar as it does not support domination and inequality. With Acampora (2003, p. 384), this author is wary of extending agonistic respect to only fellow radical democrats. Engaging with more authoritarian discourses may assist understanding what in those discourses resonates with particular constituencies (e.g. as a basis for developing counter-hegemonies). This is arguably particularly important where, as in accounting, a primary aim is to deconstruct dominant (monologic) institutionalized ideologies.

4.2. Avoid monetary reductionism

Advocates of full cost accounting have emphasized the value of developing a common monetary metric “to ‘get the prices right’” (Bebbington et al., 2001, p. 8, emphasis in original). With the critics of instrumental rationality, this paper propose that impacts should not be reduced into a single “bottom-line” in search of an optimal solution meaningful for all stakeholders. Rather it seeks illumination of the contested terrain of “technical” information along the lines of post-normal science—more transparency

¹⁵ cf. O’Dwyer (2005) where local communities in developing countries were not included on the basis that the organization had no “direct” accountability relationship with them.

¹⁶ cf. Power (1992, p. 487) pointing to claims in financial regulatory discourse that “the real issue is not that rules may be arbitrary; everyone knows this. It is that everyone faces the same rules on equal terms”.

around complex political choices and trade-offs. This recognizes that “number assignment” always involves “very strong value and reality assumptions” (Churchman, 1971, p. 31) and the validity of a plurality of perspectives.

Monetization can dehumanize and devalue non-economic values; contributing to the “commodification of everything” (McGarity and Shapiro, 1996). For some, such efforts reduce the values actors hold as citizens to consumer preferences, and thereby privilege the neo-classical economic view of humans (Sagoff, 1998; Sinden, 2004a, 2004b). All activities become socially constructed as “economic” and regarded as “tradeable” against each other. As such, narrow economic rationalism may promote social and environmental exploitation (Gibson, 1996; Hines, 1991b, 1992; Lehman, 1995, 1996, 1999; Maunders and Burritt, 1991). Dialogic accounting should provide a range of quantitative and qualitative data so individuals and groups can see diverse effects for themselves, and make their own judgements about monetization, incommensurability and the extent to which they are prepared to make trade-offs.

4.3. *Be open about the subjective and contestable nature of calculations*

The “allure of numbers and scientific calculation” evident in technocratic approaches – in particular the false promise of determinacy and the pretence of objectivity – provides a serious threat to democratic decision-making (Sinden, 2004b, p. 194). Social actors should be invited to participate in open, transparent discussion. This requires intellectual honesty in terms of both the “hard-factual” and “inherently contestable” aspects of different accountings (O’Leary, 1985). The theory-laden nature of accounting means that it produces few, if any, “brute facts”; although clearly, depending on the particular contexts and sets of actors involved, some “facts” may be easier to agree inter-subjectively than others. Further, this paper argues that we should embrace the inherent contestability of accounting, recognizing that subjectivity and uncertainty are important parts of the dialogic process, elements that help “to promote and engage the process itself” (Wilkins, 2003, p. 402).

Dialogics is based on a social constructionist epistemology. While recognizing that there may be things “out there”, it emphasizes that they do not come indelibly-labelled as accounting events or as costs or benefits. As humans, we choose what to include in our calculus, whose perspective to take and apply value weightings. However, this process always occurs in a socio-political context. Preferences are endogenous, arising in social exchange and involve debate over ends as well as means. If actors are serious about dialogic exchanges, they need to be prepared to be transparent about the values and assumptions on which their accountings are based, so that others can challenge and reconstruct them. Rights of opposition or dissent are important so that individuals and groups may object to policies and practices they perceive as against their interests.

While there is a need to recognize that there is no neutral measurement point, it is also important to be wary of opportunistic interpretation. The aim of dialogic accounting is to foster the legitimate pursuit of divergent interests in a plural society, not to encourage “blatant propaganda” (O’Leary, 1985, p. 100).

4.4. *Enable accessibility for non-experts*

Stakeholders need to be able to trust information they are provided with. One way of achieving this is through the development of extended peer community quality assurance processes such as those proposed in post-normal science (Frame and Brown, 2008; Haag and Kaupenjohann, 2001) where scientists are expected to communicate epistemic and ethical uncertainties to stakeholder audiences.¹⁷ Information should be provided in multi-layered ways—in forms that are accessible to non-specialists and in more technical forms that enable independent testing (cf. Rose-Ackerman, 1988, pp. 358–59 writing in the context of occupational safety and health issues).

¹⁷ See van der Sluijs et al. (2005) for one approach to modelling ideological as well as more conventional aspects of scientific uncertainty.

In monologic approaches, “technical” information is often used – explicitly or implicitly – to exclude people from the political process. Stakeholders require assistance to help them develop the skills to debate with experts. There is also a need to facilitate the development of critically reflective practitioners able to dialogue across a range of disciplinary and ideological perspectives. To this end, experts themselves need to cultivate greater self-awareness of the values and assumptions underpinning their models and to be more transparent about the disagreements they have with each other. With Söderbaum (2004b), this paper considers that intellectual pluralism safeguards against excessively partial analysis and fosters creativity. Analysts should be held accountable if they have not illuminated issues in a multi-perspectival way, although responsibility for decisions still rests primarily with decision-makers (Söderbaum, 2004a, p. 49).

4.5. *Ensure effective participatory processes*

Democratic participation in decision-making processes is important not only to assist people to construct their preferences but also, and crucially from an agonistic perspective, to enable them “to describe and take account of costs and benefits in their own ways” (Anderson, 1988, p. 65).

Achieving effective participation in practice provides significant challenges. Lessons learned in participatory contexts both in and outside of accounting suggest a need to involve stakeholders early in the process and to develop procedural rules to establish a more even playing field for the expression of diverse views (see, e.g., Jones, 1997; Owen et al., 2001). Dialogic entitlements – for example, legislative rights to information and participation – are also important to expand the range of voices that can be heard in organizational and societal discourse (but offer significant challenges of their own; see Davenport and Brown, 2002 for illustration in the field of employment relations). In this context, dialogic accounting relies on broader structural change (see *infra*, Section 6). It also requires close attention to power dynamics, as discussed below.

Dialogic tools are valued more as a basis for generating critical reflection and discussion than for their potential to provide a final determinative calculation. They help to demonstrate why decisions in complex, controversial and uncertain areas are “genuinely difficult” (cf. Sunstein, 2002).

4.6. *Be attentive to power relations*

Numbers, because of their aura of objectivity, wield considerable power and authority. They provide a way of obscuring value judgements and intensify power imbalances by rendering decision-making processes vulnerable to manipulation (Sinden, 2004b, p. 228). Managerial and other power elites have the ability to filter information they disseminate and to take opportunistic advantage of the numerous layers of subjectivity and uncertainty in statistical and financial analyses.¹⁸ This is exacerbated by a general lack of public appreciation of the contestability of accounting information (O’Leary, 1985).

Attention to the power dynamics inherent in any accounting situation is vital to ensure that currently marginalized groups are included in participatory processes (O’Dwyer, 2005) and that their concerns and priorities are not defined out of technical models. Collective action is important given the difficulties individuals *qua* individuals experience in questioning decisions or providing resistance in isolation. Oppositional analysis can be used to deconstruct the analyses of others, as a way of highlighting contradictions and introducing “new facts”. Grassroots groups have contested the way cost-benefit analysis values land, forests, fisheries and livelihoods, its reliance on unaccountable experts and its neglect of equity issues. They have countered contingent valuation methodologies by refusing to measure non-traded goods (e.g. species preservations) in monetary terms or by placing infinite values on them (Sinden, 2004a, 2004b). In some cases, they have employed a concurrent reliance on and distrust of technical and scientific discourse (Tillery, 2003). The value of oppositional analysis or “anti-reports”

¹⁸ The occupational health and safety arena provides a good example of the ways in which calculative technologies can be used as “tools of power” (see, e.g., Abel, 1985, 1990; Carle, 1988; McGarity and Shapiro, 1996).

has also been recognized within the accounting literature (e.g. the work of Counter Information Services in the 1970s and, more recently, by authors such as Arnold and Hammond, 1994; Cooper et al., 2005; Gallhofer et al., 2006; Neu et al., 2001; Sikka, 2006).

While there are a number of enabling aspects of Otherness (Cooper, 1992; Gallhofer, 1992), anti-reports on their own have limitations from a dialogic perspective (Puxty, 1991). Some combination of insider and outsider forms of engagement arguably provides the most effective form of praxis for those with social change agendas. This entails some social actors working for change from the “inside” (e.g. working with business and policymakers to reform institutions from within) and others working more combatively from “outside” mainstream institutions (e.g. with activist groups). (See Bebbington et al., 2007b for further discussion on issues surrounding “engagement” and critical dialogics.)

4.7. *Recognize the transformative potential of dialogic accounting*

Accounting, as an institutional practice, forms part of a web of languages and structures with (re)constitutive effects. As a discourse that intersects the technical and social, it intervenes in subtle and complex ways in the construction of social meanings and the “formation and transformation of selves, communities, practices, and institutions” (Savage, 1996, pp. 342–43).

Dialogic accounting aims to encourage social actors to become more critically reflective (at individual, meso and macro levels) and to facilitate better talk across groups with different perspectives. It promotes the idea of discussion, debate and dialectic learning in pluralistic environments rather than proceeding according to a definite, pre-conceived algorithm. It seeks to facilitate horizontal dialogue, involving the exchange and discussion of a range of diverse situated perspectives; a process “whereby people’s unexamined preferences can be scrutinized and . . . revised, abandoned, or retained with a deeper meaning than existed initially” (Galsto, 1994, p. 361). Accountings are open and bidirectional rather than fixed and unidirectional. This assists in bringing the limiting beliefs and assumptions of *all* actors into consciousness and allows them to contest each other’s limit situations. Dialogics thus facilitates reflection on and (re)construction of preferences as actors are exposed to new ideas. Monologic dialogue, by contrast, only contemplates a “banking” concept of communication in which speakers “deposit” their beliefs, values and assumptions into the heads of others (Thomson and Bebbington, 2004, 2005).

4.8. *Resist new forms of monologism*

Dialogics is not about replacing one form of monologism with another. It is sensitive to critiques levelled at the tendency of some critical theorists to engage in knowledge imposition (Mejía, 2004; see also Taylor, 1993 cautioning against an “enlightened banking” approach which, though ostensibly using dialogic means, still aims to guide people to a pre-identified “right answer”). Vanguardist attempts to rescue people from their “false consciousness” – no matter how progressive the intentions – can amount to another form of authoritarianism. They risk repeating the monologic assumptions and interpretive harm that critical dialogics seeks to overturn (White, 1992). We need to avoid suggestions that people are only “enlightened” when they “agree with us”.

There are no guarantees that conflicts of interest will be resolved. Indeed, in line with its commitment to agonistic democratic values, the dialogics proposed here seeks to help surface conflict and preserve democratic contestation.¹⁹ It aims to provide a tool that enables people to organize “toward democracy” (Bokeno, 2003, p. 604) by voicing and reflecting on their own frameworks. It recognizes the possibilities for both consensual outcomes (albeit of a “conflictual” type) and rational disagreement.

The objective is not necessarily to reach agreement but rather a richer appreciation of complex issues. Social change is seen to be dependent on social interaction and learning—discussing and debating one’s own and other peoples’ interests and values. Civil conversations should be unpredictable and

¹⁹ cf. Gray et al.’s (1997) concept of “polyvocal citizenship” which aims to elicit “shared meaning” and Lehman (1999) and Pallot (1991) seeking consensus through the *Gemeinschaft* community.

take on directions and a momentum of their own (Bloche, 1996, p. 297). Dialogic tools are best viewed as reflexive rather than technical innovations; “trampolines for constant enquiry” (McAuley, 2003, p. 267). A “disagreement that refuses to go away” should not be marked as a sign of failure (Shalin, 1992, p. 262). To the contrary, the drive for a “final” resolution of conflict puts democracy at risk, by implying the destruction of the political (Laclau and Mouffe, 2001).

5. Operationalizing dialogic accounting in a sustainability context

There have been few attempts to link ideas about dialogic accounting with specific models of democracy, and to explore the implications for particular accounting technologies. Section 4 proposed a framework for an approach to dialogic accounting informed by agonistic political theory. This section considers how such an approach might be operationalized in a sustainability context. It focuses on ecological economist Peter Söderbaum’s work on positional analysis and illustrates how this might be applied to an existing accounting tool – the Sustainability Assessment Model (SAM) – as one way of fostering agonistic interaction among a multiplicity of differently situated social actors.

In developing these proposals, this paper is mindful of Morgan’s (1988) challenge to adopt an openly interpretive approach and develop forms of practice that emphasize how accounting representations “should be regarded and used as elements of a *conversation* or *dialogue*, rather than as foundational claims asserting a particular kind of objectivity or ‘truth’” (p. 484, emphasis in original).²⁰ In common with others who have pointed to the importance of multiplicity in accounting, the aim is to help develop spaces of possibility for “thinking, and speaking that allows for openness, plurality, diversity and difference” (Tong quoted by Gallhofer, 1992, p. 41); spaces where people “can express their alterity” (Gallhofer, 1992, p. 43; see also Cooper, 1992). This calls for broad-based *accountings* that can be used as platforms for action as actors with different ideological orientations (re)construct their social realities.

Sensitivity to issues of values, plurality and situated knowledges is arguably particularly critical in the sustainability arena. There is increasing acceptance that the complexity of the area – both in terms of scientific uncertainty and ideological diversity – requires a multi-dimensional approach. As O’Connor (1999, pp. 674–75) explains it:

where decision stakes are high and there are scientifically non-resolvable uncertainties, value-plurality and social controversies over decision criteria tend to emerge as glaring social facts. . . many different points of view can be expressed, none of which is wholly convincing (to everybody, all the time. . .), none of which deals entirely adequately with all aspects of the situation, but none of which can be wholly rejected (by everybody) as having nothing at all relevant to say about the situation and what should be done and why.

Sneddon et al. (2006) argues that moving the sustainability debate beyond “its post-Brundtland quagmire” depends on the willingness of researchers, practitioners and political actors to work with multiple perspectives. There are growing calls for more participative and dialogic approaches to decision-modelling and analysis; particularly within the post-normal science literature (e.g. Funtowicz and Ravetz, 1993; Haag and Kaupenjohann, 2001; Luks, 1999; Mayumi and Giampietro, 2006; Meppem and Bourke, 1999). O’Connor (1999) calls for the development of a “complexity epistemology” that works with several irreducible analytical perspectives in a “permanent conversation”. At the same time, it is recognized that existing contexts of exclusion, unequal power relations and the material interests associated with different ideological perspectives make this difficult to achieve in practice (Gale, 1998; Huijter, 2005; Welford, 1998).

For the purposes of framing the following discussion, Table 1 summarizes the major features distinguishing monologic (e.g. cost-benefit analysis) and critically dialogic accounting (e.g. positional analysis) approaches. It should be emphasized that accounting tools themselves are not inherently

²⁰ At the same time, this paper also seeks to go beyond Morgan’s epistemological framing of the issues, and to wrestle with the political and power dimensions of “accounting and reality construction” (cf. Morgan, 1988, p. 480).

Table 1

Monologic and dialogic approaches to accounting.

	Monologic	Dialogic
Epistemological basis	Dominant and dominating within a given knowledge-power structure (in accounting often positivist with knowledge being viewed as “objective and value-free”)	Social constructionist – knowledge is viewed as situated and value-laden – open to critical readings
Human beings	Rational economic man – self-interested utility maximizers – focus on individuals as consumers	Political economic person—focus on individuals and collectivities as actors with many roles and relations and guided by ideological orientation
Organizations	Focus on profit-maximizing firms—shareholder centric	Political economic organizations—polyvocal. Many actors have stakes in policies and activities of the firm (e.g. shareholders, employees, customers, suppliers, local and distant communities). Conflicts and convergences exist within and between different stakeholder categories
Actors' goals and preferences	Assumed as exogenous and given	Endogenous—shaped and negotiated through social interaction
Social relations	Focus on impersonal market relationships	Focus on individuals as citizens and actors in democratic society – members of various networks – markets part of politics
Institutional frameworks	Strong separation of public and private	Public–private boundaries less clear-cut—focus on importance of institutional pluralism and dialogue
Analytical approach	Ideologically closed models (e.g. cost-benefit analysis) – often formulated in mathematical terms – fixed valuation rules. Analyst tries to find “optimal” alternative	Ideologically open (e.g. positional analysis) – no single “best solution” – responsive to perspectives/evaluative criteria of stakeholders
Level of analysis	Highly aggregated, one-dimensional	Disaggregated, multi-dimensional and open-ended
Research approach	Single discipline, dominated by neo-classical economics, privileges technical experts	Inter-, multi-, trans- and post-disciplinary; polyvocal experts, lay input
Rationality	Technical-instrumental—emphasizes successful prediction and agreement over ends	Hermeneutic-emancipatory—debate over means and ends
Information sets	Well-defined	Flexible—depend on social, political, economic and cultural contexts
Quality assurance processes	Closed system—certified disciplinary experts, professional capture	Extended peer communities—transdisciplinary, multi-paradigmatic, stakeholder input
Purpose	Technical answers to pre-given goals	Environment of reflection, discussion, debate and dialogue, participatory democracy
Technical experts	Provide scientific knowledge to decision-makers – methodological monism – reluctant to admit academic controversy	Facilitate wide-ranging dialogue among stakeholders – recognizes plurality of expert knowledges – open about uncertainty and ambiguity – idea of “one right answer” treated with skepticism and as incompatible with democracy

monologic or dialogic. It would, for example, be possible to develop cost-benefit analysis in more dialogic directions, but this would deeply challenge its roots in neo-classical economics. Similarly, SAM can arguably be applied in a “banking” or “dialogic” way, for example, depending on how applications are facilitated and who is invited to participate. SAM's association with full cost accounting (e.g. in terms of its valuation methodologies) leaves it vulnerable to aspects of the critique of cost-benefit analysis (Bebbington et al., 2007a). This paper is particularly interested in strengthening its dialogic pedigree.

5.1. Söderbaum's positional analysis

Söderbaum has written widely on environmental management, democracy and sustainability (e.g., Söderbaum, 1982, 1987, 1993, 1999, 2000a, 2000b, 2004a, 2004b, 2006, 2007). He is a strong critic of the monologism of neo-classical economics; for example, the highly aggregated, ideologically closed approach it takes to cost-benefit analysis. He seeks forms of analysis that better reflect “the ideological diversity in a democratic society” (Söderbaum, 2004b, p. 159). His work is firmly rooted in pluralist traditions and coheres well with the agonistic approach to dialogics proposed in this paper.

Söderbaum argues that democratization requires a move to ideologically open models and a view of individuals as “political economic persons” rather than “rational economic men”. He proposes a positional approach to accounting, focused on “illuminating” a situation in a way that is as many-sided as possible rather than providing a “solution” assumed to be optimal for all actors. The aim is to elucidate decision-making situations with all of their “conflicts, uncertainties, and other complexities” (Söderbaum, 1987, p. 152) and to facilitate dialogue and debate. No consensus is assumed about the way a problem should be framed, the “correct” principles of valuation, what counts as a “cost” or “benefit” and, thus, what amounts to an “efficient” outcome. Individuals and groups with different ideological orientations will have different views about what sustainability involves and thus what elements to account for. Their willingness to quantify impacts in monetary terms or the materiality they attach to particular aspects will also differ. Business groups might seek to privilege the economic over social, environmental and cultural impacts; others the reverse. Wider socio-political and institutional contexts (e.g. legal constraints, social norms, knowledge of alternatives) are important influences in mediating options and preferences.

Söderbaum calls for the systematic treatment of both monetary and non-monetary factors. Cautioning against monetary reductionism, he observes that changes in resource positions such as intellectual capital, health and safety, or the environment can be expressed in many ways (Söderbaum, 1982, p. 393; 2000a, pp. 62–66). Non-monetary balance sheets may be designed and changes observed, for example through a positions and flows approach. These can be presented in quantitative form along with narratives or visual images (e.g. photographs of an environmental site after completion of a project). This recognizes that numbers are not everyone's first – or preferred – language (cf. Chua, 1996). Again different ideological perspectives make this a contested process, with different groups providing different visibilities.²¹ Positional analysis also seeks to deal openly with scientific uncertainty (e.g. reporting estimates in terms of ranges rather than single numbers).

Rationality is defined hermeneutically involving compatibility with actors' ideological orientation(s) rather than in instrumental terms, with particular ends regarded as axiomatic (e.g. utility maximization). There may be a good fit between the ideological orientation of an actor and a particular alternative, or a mismatch (Söderbaum, 2006). An individual or group that places a high value on deontological rights might resist utilitarian approaches (cf. Markovitz, 1984). Definitions (e.g. of critical natural capital) and levels of substitutability across capital categories will be debated among advocates of “weak” and “strong” forms of sustainability (Chiesura and de Groot, 2003; Ekins et al., 2003). Those concerned with eco-justice (e.g. intra- and intergenerational equity, non-human rights) will seek to interrogate the distributional impacts of projects; how costs and benefits are distributed among different stakeholders. Where there is agreement to monetize, there is still the issue of how to monetize; for example, the acceptability of market valuation methodologies and/or the choice of an appropriate discount rate. Discounting of environmental liabilities, for example, may be resisted on the basis that it discriminates against future generations. Contingent valuation methods based on “willingness to pay” may give rise to concerns about “ability to pay” or the appropriate survey audience. The social value of particular products or services (e.g. cars, defence) is also likely to be highly controversial.

Positional analysis aims to illuminate issues through dialogue and technical studies rather than provide definitive answers. Reaching decisions is not a matter of maximizing an objective function

²¹ cf. Roberts and Scapens (1985, p. 454) observing that “a photograph always pictures events from a particular point of view, at a particular moment in time, and with a particular lens and focus”.

“given from outside” (Söderbaum, 2006, p. 187) such as economic efficiency. Rather it is about articulating competing ideological orientations which facilitate a search for relevant alternatives. Technical studies (utilizing different disciplinary and theoretical lenses) support and are supported by participatory processes. This involves dialogue between stakeholders and multi-paradigmatic “experts” about problems, perceptions and ideas in an interactive learning process. Appropriate ways of organizing this process depend on the type of issue and local context.²² Technical and value aspects of analysis are recognized as inextricably intertwined.

Contingency in relation to ideological orientation may be related to differences in scenarios of the future and value priorities. Two groups might contest the evidence surrounding the “impacts of climate change on endangered species, or they might differ in the values they assign to the perpetuation of rare species, or both” (Dietz et al., 2005, p. 346). Or they might differ in terms of the features of risk they consider relevant (e.g. whether risk is assumed voluntarily, technological alternatives, distribution of risks and benefits, catastrophic potential; Edmond and Mercer, 1998; Gillette and Krier, 1990).²³ Different actors may seek different levels of disaggregation of the distributional impacts of various aspects of sustainability (e.g. economic well-being, health and safety risks, environmental issues) across different social groups, geographical locations, generations or on non-human species. Multicultural societies give rise to “deep conflicts” that “include differences over the legitimate grounds for adjudicating disputes” (Baber, 2004, p. 333). A specific decision-maker will look for alternatives which best match their ideological orientation, including their attitudes to risks and uncertainties. Through dialogue, decision-makers and affected stakeholders may move closer to or further away from each other (Söderbaum, 2006, p. 188).

Söderbaum (2004a, p. 50) warns that conscious and unconscious attempts may be made to subvert positional analysis by focusing on only a few very similar alternatives. This is exacerbated by the fact that some interests are institutionally better organized than others. Söderbaum (1982) suggests that such difficulties can be counteracted by engaging a wide range of stakeholders directly from the initial stages of decision-modelling. Or by the analyst identifying the different ideological perspectives related to an issue and drawing attention to under-represented viewpoints.

5.2. Positional analysis and social and environment accounting

This paper proposes that Söderbaum’s positional analysis might be applied to experimental social and environmental accounting technologies as a way of developing them along more critically dialogic lines. For illustrative purposes, this section focuses on a model that has been proposed as having dialogic potential—the Sustainability Assessment Model (SAM).

SAM is a decision support tool designed to assist organizations and stakeholder groups to perform sustainability evaluations by communicating information on the broad impacts of organizational activities. It was designed by BP (UK), in conjunction with the University of Aberdeen and Genesis Oil and Gas Consultants and has been applied in a number of case study settings in the United Kingdom and New Zealand (Baxter et al., 2004; Bebbington, 2007; Bebbington and MacGregor, 2003; Bebbington et al., 2007a; Cavanagh et al., 2006). SAM follows a four-step process that provides a project-specific “signature”, indicating changes in the economic, environmental, resource and social capital categories resulting from a particular project. Data are drawn from project activities (e.g. financial flows, waste produced, water used and number of people employed) and used directly or indirectly to impute the various impacts. These are expressed primarily in monetary terms, with provision to include non-monetary aspects in “bubbles” around the signature or as an “elements checklist”.²⁴

The SAM has been designed as a dialogic accounting tool and, as such, it has potential as a more participatory and pluralist alternative to traditional accounting models. The SAM model “was never intended to produce a definitive answer from ‘on high’, but rather to provide an alternative starting

²² For practical illustrations of positional analysis, see Söderbaum (1987, 2000a, 2004a, 2006) and the references cited therein.

²³ See, for example, Anderson (1988, p. 60) contrasting the self-understanding of workers of their risk decisions with the view presupposed by cost benefit analysis.

²⁴ For further background and detail on the selection of data and how they are monetized, see Bebbington (2007).

point for discussion and decision-making processes that could vary widely depending on organizational and stakeholder perspectives” (Bebbington et al., 2007a, p. 231). As a participatory tool, it provides a way of exploring the possibilities and challenges of sustainability and considerable variation is expected in terms of its application (Bebbington et al., 2007a, p. 231). Subjectivity and politics are explicitly acknowledged. The process of working with organizations and stakeholders to provide accounts is viewed as at least as important as the accounts themselves (Bebbington and Gray, 2001).

To date, the focus has been on arriving at a single SAM in a particular case study setting. In this sense those who have engaged with SAM have, implicitly at least, adopted a more “deliberative” approach to dialogics (e.g. aimed at building consensus). However, more recent exploration of a range of decision-making situations in both private and public sector settings in New Zealand “has involved more explicit attention to plural values and issues of participation, dialogue and democracy” (Bebbington et al., 2007a, p. 224). It is recognized that, as a type of full cost accounting, aspects of the model are also vulnerable to the critiques of monologic approaches such as cost-benefit analysis (e.g. its emphasis on monetization, utilization of neoclassical economic valuation methodologies). Efforts have been made to mitigate these limitations (Bebbington et al., 2007a).

This paper suggests that Söderbaum’s concept of positional analysis would assist to move SAM in more agonistic directions and thus help to distinguish it from more traditional full cost accounting approaches and develop its “dialogic” pedigree. To this end, groups with different ideological orientations (assisted by experts that understand how technical and value issues are inextricably intertwined) might construct their own SAMs. Separate SAMs rather than integration into a unitary account leaves actors with the ability to exchange SAMs as a way of explaining and justifying their perspectives and differences and allows them to interrogate each other’s ways of knowing. It enables “alternative” views to be expressed in more than token ways. For example, prior research suggests that unions favour a “stronger” conception of sustainability than managerial groups (Springett and Foster, 2005) and have a particular interest in exploring the social impacts of organizational activity (e.g. work environment, human rights, democratic participation). Tensions between “environmental” and “social” aspects of sustainability has also led to complex relations of cooperation and conflict between labour and environmental groups (Obach, 2004) with implications for the construction of SAMs. Similarly, indigenous groups might seek to give more visibility to flows of cultural capital (as part of the social leg of the SAM signature, as a separate leg or as “bubble items”) (Bebbington et al., 2007a, p. 231). Context-sensitive representations and decision rules might be developed, based on different value perspectives (e.g. divergent understandings of accountability) and/or different epistemologies (e.g. indigenous knowledge).

In fostering perspective-sensitive SAMs, caution needs to be taken about assuming identities which *unify* particular stakeholder groups e.g. “the employee point of view”. Any claim to speak for “all employees” will inevitably privilege the voices of some and marginalize others. The aim is to let “Others” into the conversation without imposing new forms of monologism. There are commonalities and differences within as well as across groups (e.g. ethical vs. neo-classical investors; fair trade vs. cost-minimizing consumers). Core values also vary across organizations (e.g. socially responsible and profit-maximizing firms). Rather than “over-essentialize” individual or group perspectives, agonistic exchanges could be structured around documented typologies of competing ideological discourses such as those provided by Hajer (1995), Castro (2004), Dryzek (2005) and Brown and Fraser (2006). An open approach is also important from the perspective of identifying potential political coalitions for social change.

Table 2 illustrates how the eight themes outlined in Section 4 might be applied to underpin a critical dialogic application of SAM.

The SAM is just one example of an accounting technology that might be used to foster agonistic democratic interaction in the sustainability arena. Many other possibilities exist in terms of developing a dialogic toolkit of inter-disciplinary techniques and tools (e.g. see Frame et al., 2005 on developing a more pluralist approach to scenario analysis; Frame and Brown, 2008 on developing “post-normal technologies” for sustainability; van Asselt and Rijkens-Klomp, 2002 on participatory methods as tools for “mapping out diversity”; Satterfield et al., 2000 on narrative valuation). Considerable synergies are

Table 2
Applying critical dialogic principles to the Sustainability Assessment Model (SAM).

Critical dialogic principle	Examples of application to the SAM model
Recognize multiple ideological orientations	Engagement with a diverse range of stakeholders and ideological perspectives Different SAMs constructed, consistent with particular ideological orientations (cf. looking for a “unified” SAM)
Avoid monetary reductionism	Utilize monetized SAMs to illustrate the limits of calculative technologies and question whether monetization is appropriate for particular items Expand the possibilities for non-financial indicators of performance and presentation of SAMs as part of a larger dialogic toolbox (e.g. supplementary visual material, narrative accounts)
Be open about the subjective and contestable nature of calculations	Recognize the subjective and contestable nature of what is included, how items are included and the decision rules as to what constitutes a “sustainability” move
Enable accessibility for non-experts	Recognize divergences of viewpoints within and between groups of experts Role for “organic” experts who help social groups develop SAMs cognizant with their own values and assumptions and “border-crossers” who facilitate multi-perspectival dialogue and debate Extended peer quality assurance processes – “non-experts” able to challenge expert analysis – experts learn from “non-experts” Recognize the complex nature of relationships between knowledge, expertise and power (e.g. accountants are often oblivious to the values and assumptions underpinning their “technical” methods)
Ensure effective participatory processes	Pay particular attention to the context of application (e.g. whether settings enable people to speak “on their own terms” and engage in robust debate) Look for democratically supportive environments (e.g. ones that provide legal or contractual “rights” to information and participation)
Be attentive to power relations	Use SAMs to challenge power elites (e.g. to expose the frames dominating specific decision outcomes and their distributional impacts) Recognize a need for capacity building (e.g. developing skills and means to articulate currently marginalized voices in accounting terms) Retain the right “not to participate” in SAMs unless/until actors are able to participate in their own voice
Recognize the transformative potential of dialogic accounting	Use SAM as a tool for dialogic learning—discussion, debate, reflection
Resist new forms of monologism	Look for conflicts and convergences across different sets of social actors as a basis for political action Resist temptation to use SAM to guide actors to pre-identified “new right answers” Use competing SAMs as a basis for ongoing monitoring (e.g. comparison of actual and expected outcomes) as a way of keeping discussions alive Ensure ongoing contestability of SAM methodologies

possible by working with those emphasizing more dialogic approaches in various disciplines, albeit that this process also lends itself to agonism.²⁵

5.3. Benefits of a positional approach

Positional accounting has a number of benefits from the perspective of agonistic democracy. In explicitly admitting interpretive conflict, positional SAMs help to encourage greater transparency around the value judgements, assumptions, uncertainties and calculation methods involved in any “accounting” (cf. O’Leary, 1985). They allow different social actors to formulate their own “accountings” (broadly defined), and thus provide a fuller expression of the plural nature of contemporary democracies. By encouraging actors to make their values and assumptions explicit, differences in perspective are brought to the fore rather than hidden; e.g. helping actors “to more clearly articulate who

²⁵ As Ravetz and Funtowicz (1999, p. 642) observe in the context of post-normal science, the development of technologies is likely to bring “differing interpretations. . . as between scholars and activists, or between reformers and radicals”. True to their own presuppositions, these authors eschew “unquestioned and unquestionable frameworks” (Ravetz and Funtowicz, 1999, p. 643).

‘stands for’ what kind of sustainability” (Bebbington et al., 1994, p. 4). Separate accounts rather than synthesis into a “unified” account allows individuals and groups with strongly felt value commitments to express themselves more authentically. It also permits those with “mixed positions” to illustrate their tensions. Actors may be able to give clearer expression to their social role conflicts (Tinker et al., 1991) and the tensions they report between their “business” and personal positions (O’Dwyer, 2003). Individuals and groups become more dialogically accountable to each other and the opportunities for knowledge imposition more limited (Söderbaum, 1982, 2004a, 2004b, 2006, 2007). Stakeholders can exchange accounts as a way of rationalizing and advocating different courses of action and problematizing each other’s situated positions.

A plurality of situated knowledges also helps to diffuse power. Inclusion of the perspectives of marginalized groups promotes reflexivity, because they are more likely to surface the unstated values and assumptions of dominant groups. This helps to demystify dominant ideas by challenging their claims as the “authoritative account” (Conaghan, 2000, p. 362); showing how inevitably partial perspectives are presented as aperspectival and universal. It also highlights that the institutional adoption of any particular standpoint (e.g. the privileging of shareholder interests in accounting) is an exercise of power which excludes certain possibilities and authorizes others (Anderson, 2004). This opens space for imagining alternatives. It allows actors to pursue both co-operative (e.g. looking for chains of equivalence)²⁶ and oppositionary (i.e. counter-hegemonic) forms of talk.

By stimulating critical self-reflection and imagination, positional analysis can play an important role in the (re)construction of preferences and social change. Exposure to new frameworks may challenge actors’ self-understandings and confidence in the “naturalness” of their opinions, and thereby unsettle the “taken for granted”. People learn to read situations in different ways. Ideas about corporate accountability, for example, may shift as perspectives interact and problematize each other. Increasing numbers of stakeholders may extend their interpretations of performance beyond the capital markets and profits for shareholders (Söderbaum, 2000b). Or they may retain the same views but in a new way. Thicker, more complex understandings help to promote democratic consciousness and cultivate an ethos of “agonistic respect” for difference (Connolly, 2002). By highlighting the limits of a “politics of consensus”, it is much better equipped to deal with “deep conflicts” over both ends and means.

In short, this paper proposes that “truth and fairness” in (sustainability) accounting require access to competing perspectives. Sustainability can be represented and understood in many different ways depending on our physical location, interests, values and worldviews. There is no complete, unified standpoint that captures the “whole truth” (Harding, 2004). This “is not to claim that perspectives can only be judged in their own terms, nor that no perspectives are better than others” (Anderson, 2004). Rather, a positional approach enables new questions to be asked. How do interpretations differ? Are particular perspectives privileged? Whose perspectives are ignored? Do people recognize or acknowledge their situatedness? Who believes these ideas and why? It also leads to fresh understandings of objectivity (see, e.g., Harding, 1991, 1993; Longino, 1990, 2002 on the idea of “strong objectivity”, based on themes of reflexivity, contestability and democratic interaction). As in agonistic democracy, there is an emphasis on taking “epistemic responsibility” for one’s viewpoints and their consequences (Haraway, 1991).

6. Dialogic accounting—limitations and barriers

Fifteen years on, social accounting arguably remains one of the most promising “spaces of possibility” (Power, 1992, p. 494) to advance democratic values; especially with the explosion of interest in the concept of sustainability. It is increasingly evident that this is a politically complex area that admits to a

²⁶ The concept of a “chain of equivalence” recognizes that it is possible to forge links between demands that are not always obviously connected (Laclau and Mouffe, 2001). For example, various social actors interested in developing more participatory forms of accounting, while having their own differential positions, share a common distaste for monologic mainstream approaches. In a dialectical fashion, they are unified (share equivalences) against something they are not. At the same time, agonistic politics requires that the temptation for one group to “absorb” the other should be resisted. (See Castle’s 1998 interview with Laclau and Mouffe for further discussion on the politics of establishing such “equivalences”.)

diversity of ideological perspectives (see, e.g., Brown and Fraser, 2006; Castro, 2004; Hajer, 1995). This paper has focused on exploring how an existing dialogic tool – the SAM – might be developed through the concept of positional analysis – to foster agonistic multi-perspectival dialogue. As an ideologically open model, the SAM could help to:

- Expose the values and assumptions of traditional accounting models and create new visibilities;
- Help social actors recognize the situated nature of all knowledge claims and the socially constructed nature of (aspects of their) material realities;
- Promote hermeneutically rational decision-making (e.g. both within a particular ideological orientation and across different ideological perspectives);
- Facilitate stakeholder dialogue and accountability (e.g. helping actors to articulate how particular discourses resonate with or fail to “speak” to them);
- Encourage individuals and groups to critically reflect on organizational and social practices;
- Articulate power locations by exposing the frames dominating specific decisions;
- Guard against various forms of monologism and preserve space for future contestation.

The strength of any position “in theory” is, of course, no guarantee of success in practice. Realizing the possibilities of agonistic forms of accounting will not be easy. There are a number of barriers to be overcome in order for models such as the SAM to be developed into effective dialogic tools. These include technical and implementation issues and (related) socio-political barriers.

There will be difficulties in obtaining data to provide multi-perspectival accounts. Modelling in a sustainability context is knowledge intensive (e.g. identifying and quantifying externalities, establishing relevant boundaries). The (conscious or unconscious) bias of existing expert and organizational information systems (Abramowicz, 2004; McGarity, 2002) means that much relevant data will not be available in a systematic form. In the labour context, for example, attempts to construct counter-analyses are often thwarted by managerial responses that information is “not collected” (Davenport and Brown, 2002, pp. 204–7). There is also much to learn about the ways that experts as facilitators can most effectively present information (e.g. of decision alternatives, modelling subjectivity and uncertainty) so as to promote dialogic interaction and learning. Positional analysis may require significant investments of time and resources, especially in the early stages. As with the establishment of any other area, it might be expected that the issues related more straight-forwardly to technical operationalization would dissipate over time; the socio-political barriers are likely to prove far more problematic.

The diffusion of new accounting models typically relies heavily on the advocacy of powerful actors and epistemic communities (Bebbington, 1997; Söderbaum, 2000b; see also Wenger, 1998 on the role of “communities of practice”). Social accounting initiatives have often met with resistance from both managers and the accounting profession (Bebbington and Gray, 2001; Birkin et al., 2005; Gray, 2004; Herbohn, 2005; Hopwood, 1985; Larrinaga-Gonzalez and Bebbington, 2001); especially where they move beyond “win-win” eco-efficiency agendas. This is consistent with findings in other disciplines of fears that dialogic approaches may cause “difficulties” for power elites and lead to heightened stakeholder demands (Abel, 1985; Livesey, 2001). Decision-makers also often object to participatory approaches on the basis that they are time-consuming and costly (Jones, 1997). They have strongly resisted dialogic entitlements in the form of legislated information and participatory rights (Brown, 1997; Owen et al., 2001).

Moving “outside” the organization – e.g. engaging new social movements – may help to stimulate broader interest in agonistic accounting initiatives.²⁷ However, new accountings are not enough on their own; providing new “facts” does not necessarily allow users to effectively respond. Some stakeholders, even if they are interested in dialogic accounting, will find it difficult to get listened to (see, e.g., Nelkin and Brown, 1984 in the OSH context). Voluntarist “stakeholder engagement” initiatives rely on management being prepared to permit “voice” (O’Dwyer, 2005). Knowledge and power differentials

²⁷ Initially, perhaps, in the form of silent and anti-reports (Arnold and Hammond, 1994; Cooper et al., 2005; Dey, 2003; Gallhofer et al., 2006; Gray, 1997; Neu et al., 2001; Sikka, 2006).

mean there is significant potential for managerialist capture in the absence of broader institutional change.

Resistance to dialogic accounting is also likely to come from those seeking to determine “right answers” on behalf of others. Positional analysis requires actors to be open about their situatedness and engage in transparently normative dialogue. Some may be reluctant to admit that they have ideological orientations.²⁸ They may feel uncomfortable with the uncertainty associated with the absence of pre-specified foundations. Such approaches may seem too complex and contentious to facilitate (Könnölä et al., 2006). Notwithstanding the inroads being made by interpretive approaches in some policy settings, officials trained in technocratic paradigms are still likely to privilege “neutral” analysis.²⁹ If engagement is not sufficiently plural, participatory processes are likely to be dominated by a relatively narrow range of interests (Cupps, 1977; Gillette and Krier, 1990). Here the threat goes beyond managerialism. A focus on communitarianism and “local values” can result in the silencing of minorities; differences within communities also need to be respected (Smith, 1998, p. 127).

Hagendijk and Egmond (2004, pp. 8–9) point to the potential for multi-perspectival approaches to lead to their own forms of pseudo-participation. While stakeholders may outwardly welcome dialogue, they may not listen to other voices; but merely talk at each other from well-entrenched positions.³⁰ This brings fears that debate becomes “yet another ritual public replay of stakeholder groups shouting at one another” (Hagendijk and Egmond, 2004, p. 9). However, even here agonistic exchange is possible. As Torfing (2005, p. 19) observes, actors are rarely trapped within a particular discourse so as to be unaffected by others they encounter. Social reality is “constantly dis-articulated and re-articulated” through both co-operative and conflictual dialogic forces.

Concerns have also been expressed that agonistic approaches will lead to uncritical relativism and paralysis. This ignores that actors rarely accept that “all claims are equally valid” (Torfing, 2005, p. 19). More typically, they are participants in discourses that provide “values, standards, and criteria for judging something to be true or false, right or wrong, good or bad” (Torfing, 2005, p. 19). Social situatedness and indeterminacy do not signify an “absence of meaning”, but rather choice among meanings (Burton, 1997, p. 575). Agonism also recognizes the need for action and thus the need for “talk” to come to an end at certain points. However, it does not seek to depoliticize this act of judgement; the responsibility to otherness exists in tension with the responsibility to act (Feldman, 1999). Agonistic ethics requires us to take responsibility for our beliefs and actions (including any decision not to choose or act) and to be prepared to have them interrogated by others. It also does not seek to depoliticize this in the monologic “universal reason” of deliberative democracy or “local reason” of communitarianism; the judgements remain political and, as such, open to future political contestation.

The scope for democratic intervention in contemporary neo-liberal societies – whether of the deliberative or agonistic type – is currently very restricted. Dialogic accounting needs to be part of a far more decentred approach to politics. As O’Leary (1985, p. 98) argues, taking pluralism seriously:

requires at least the establishing of a legitimacy and a set of institutions and arenas in which people gain at least a right of opposition and bargaining, and preferably of democratic decision making, through all areas of social life, including the corporation. It requires a recognition of politics at the level of people’s routine, daily social activities.

There is a need for dialogic entitlements (e.g. information and participation rights) and institutions where views can be debated in a robust fashion (Booth and Cocks, 1990; Dillard and Ruchala, 2005; O’Dwyer, 2005; O’Leary, 1985; Owen et al., 2001). Otherwise power elites will too easily be able to emasculate social accounting processes (O’Dwyer, 2005). Issues of accountability and access to competing sources of information are key. Though beyond the scope of this paper, development of dialogic accounting tools needs to be dovetailed with related work aimed at a major rethink of areas such as

²⁸ This is particularly so given the pejorative sense in which the term ideology is often used. Herbohn’s (2005) study suggests that groups such as conservationists and NGOs find it easier to acknowledge their political interests than managerial groups.

²⁹ For insightful case study accounts of the difficulties in implementing dialogic approaches in contexts still dominated by positivist tools and perspectives, see Boxelaar et al. (2006) and Callaghan and Wistow (2006).

³⁰ cf. Puxty’s (1991) concerns about the limitations of anti-reports as a dialogic accounting tool.

education, economics, corporate governance, information technology and public policy.³¹ This agenda requires significant inter- and transdisciplinary alliances.

7. Concluding comments

Developing “the capacity to live with difference” has been identified as one of the major social issues of the twenty-first century (Addis, 2001, p. 727). Both critical pluralism and agonistic democracy promote an approach that views societies as competing sets of narratives. The “good society” does not attempt to eradicate or transcend difference; but rather enables different groups to develop their own narratives and provides them with the institutional capacity to mutually interrogate each other in a form of “dialogic pluralism” (Addis, 1992, pp. 649–50).

The need for dialogic and participatory accountings has been recognized for over 20 years in the accounting discipline and has a lengthy pedigree in many other disciplines. The shortcomings of monologic, technical approaches have become particularly evident with the rise of interest in sustainability accounting. At the same time, it is also recognized that “accounting and democracy” is grossly under-theorized and that effective praxis requires sound theory.

This paper has focused on theorizing the use of dialogic accounting in a pluralistic setting as a way of overcoming monologic colonization. It proposes a form of critical dialogic accounting, informed by the principles of agonistic democracy. Based on assumptions of a plurality of legitimate perspectives, it is aimed at enabling social actors to engage in wide-ranging discussion and debate about the kinds of organizations and societies they want to help (re)create in a manner that respects their diverse perspectives. Such an approach, by encouraging critically reflective dialogue, arguably has considerable transformative potential in areas such as sustainable development.

It is recognized that new accounting technologies face challenging barriers in terms of their operationalization. The application of dialogic accounting in actual settings still needs to be examined more thoroughly (for initial discussions, see Bebbington et al., 2007a; Frame and Brown, 2008; Frame et al., 2005; Thomson and Bebbington, 2004, 2005). It is hoped that this paper will help stimulate empirical projects in a variety of polyvocal contexts (for examples of work in other disciplinary contexts, see Goi, 2005; Huijjer, 2005; see also *infra* Section 5 and the references cited therein), and other endeavours aimed at tackling the democratic deficit that characterizes contemporary accounting. In the sustainability context, it is considered that much can be learned from the broader umbrella of “post-normal science” technologies.

As Mouffe (2005) highlights, it is possible to come at democratization projects from a variety of angles. In keeping with the preference for an agonistic approach this paper encourages all those interested in the accounting and democracy agenda – whether from the perspective of liberalism, critical theory or poststructuralism and from the realms of academia, policy or practice – to form a chain of equivalence and “work together. . . in a shared space of agreements and disagreements, tensions, contradictions, and unresolved questions” (Tully, 2004b, p. 862). There is much work to be done on both theoretical and empirical fronts. It is hoped that this paper will help stimulate people’s imaginations in terms of what emergent dialogic accounting technologies might offer (cf. Gray, 2002).

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³¹ For some pointers to the issues involved and dialogic and agonistic developments in other disciplines that might be used to build a wider political project, see Kelly (2001), Brown et al. (2001) and Frame and Brown (2008).

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