

Democracy, Sustainability and Accounting Technologies: The
Potential of Dialogic Accounting

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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. This paper seeks to contribute to the theoretical and operational development of more democratic accounting technologies. It draws on agonistic political theory to argue the case for an approach that respects difference and takes interpretive and ideological conflicts seriously. To this end, the authors propose a set of key principles for a critical dialogic approach and utilize standpoint epistemology and ecological economist Peter Söderbaum's work to develop the concept of positional analysis. They also discuss limitations of the dialogic accounting concept and impediments to its implementation.

Keywords: dialogic accounting, sustainable development, agonistic democracy, standpoint epistemology, positional analysis

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 (Hines, 1988, 1991a; Lehman & Tinker, 1987; Lehman, 1999; Everett, 2004). 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 (O'Leary, 1985; Morgan, 1988; Mouck, 1995; Gray, Dey, Owen, Evans & Zadek, 1997; Boyce, 2000; Gray, 2002; O'Dwyer, 2005). 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 (Söderbaum, 1982, 1999, 2004a, 2006; Baber, 1988; Pildes, 1991; Power, 1992). This is particularly evident in the sustainable development and social and environmental accounting literatures, with calls for technologies that recognize the plurality inherent in liberal democracies and that promote more critically reflective approaches.

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 & Bebbington, 2001 reporting on a variety of environmental accounting initiatives). Most recently, these have included attempts to promote explicitly dialogic accounting technologies (Thomson & Bebbington, 2005; Bebbington, Brown & Frame, forthcoming). However, the results in practice have often been disappointing. We have learned 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 (Tinker, Lehman & Neimark, 1991; Gray, 2002; Tinker & Gray, 2003).

This article seeks to contribute to the literature on participatory accounting and to link it more specifically to democratic theory. In particular, we aim to build on the work of accounting writers who have located their work in pluralist traditions (e.g., O'Leary, 1985; Morgan, 1988; Mouck, 1995; Dillard, 2003; Dillard & Ruchala, 2005; Boyce, 2000; Gray, 2002; O'Dwyer, 2005). We draw on agonistic political theory as a basis for our approach to democratizing accounting technologies, develop dialogic accounting principles to underpin such an approach and illustrate how such a model can be applied in practice. We utilize standpoint epistemology and the work of ecological economist Peter Söderbaum to argue the case for a positional approach to decision-modelling. In recognition of the need to take account of power relations, we seek to promote a broadly critical pluralist approach (Addis, 2001).

The paper is organized as follows. In Section 2 we review 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 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. Section 4 draws on standpoint epistemology and key aspects of Söderbaum's work on positional analysis as a basis for realizing a critical dialogic approach, particularly as it applies to sustainability issues. Section 5 discusses limitations of the dialogic accounting concept and potential barriers to its implementation. Section 6 contains our concluding comments.

2. Accounting – from monologism to dialogism

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.¹ In this regard, he suggested that environmental accounting provided "a vacant space of possibility" (p. 494).

In this section we seek to take up Power's (1992) challenge. We argue that a key requirement for democratizing accounting technologies is a shift from monologic to dialogic accounting principles. 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 & Baker, 2002 drawing on literary theory to argue for heteroglossic accounting reports). We also point to related developments in other disciplines aimed at promoting dialogism. In the following section we propose a set of dialogic principles, drawing from agonistic political theory (cf Mouck, 1995).

Monologic accounting

Mainstream accounting is notably monologic in approach. While the ambiguity and subjectivity of accounting can be interpreted in many ways in action, its official narrative remains overwhelmed by the

¹ Power (1992) points to the work of Porter (1992). In this bracket, one might also include literature on assumptional analysis and dialectic models (Mason & Mitroff, 1981) and the politics of social indicators (Henriot, 1970; Carley, 1979). See *infra* for discussion of more recent work.

assumptions of capitalism (Cooper & Sherer, 1984). Although presented as "a true and fair view", financial reports implicitly assert the status of a fundamental totalizing 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 serve 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). In keeping with the myth of liberal neutrality,² 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.³ Alternatively, accounting is treated as a commodity, with promoters of economic rationalism seeking to leave the "optimal" level of production to the market (Watts & Zimmerman, 1979). As Mouck (1995) suggests, it is highly unlikely that such an approach will enhance democratic participation.

² See Taylor (1994) for discussion of the difference between "difference-blind" liberalism and liberalism which recognizes diversity.

³ The International Accounting Standards Board (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.

In arguing that accounting is monologic, we are not denying 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 & 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 our attempts to pursue more democratic approaches.

Dialogic accounting

Dialogic accounting stands for the legitimacy of the political in accounting; the need for systems that are responsive to the diversity of stakeholders' values and interests. As such, it is receptive to the needs of a plural society. It rejects the notion of a universal perspective and, in particular, 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. It is both impossible and undesirable to keep politics out of accounting, or sustainability (O'Riordan, 2004).

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 & 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 accounting practices "is to licence a violence upon people" through the imposition of truth-claims that impact significantly on their lives and welfares.

Social roles - at the individual, meso and societal levels - are "inextricably intertwined and conflicting" (Tinker, 1991, p. 305). There is considerable divergence concerning the information needed to satisfy the decision-usefulness and accountability needs of various stakeholders. Dialogic accounting - in recognizing this heterogeneity and refusing to privilege capital markets - allows for a more pluralist expression of public interest "mitigating the dominance of instrumental rationality" (Dillard & 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 & O'Leary, 1987).

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 & Gray, 2001; Dey, 2003; Gray, 1997; Gray & Bebbington, 2001; Herbohn, 2005). There has also been a concern to promote stakeholder engagement and more participative policymaking environments (Gray et al., 1997; Owen, Swift & Hunt, 2001).

However, too often these "new" approaches remain embedded in a positivist, neo-classical economic agenda. As such, they are vulnerable to the well-established critiques levelled at technocratic cost-benefit

analysis.⁴ Sustainability is understood largely in managerial, eco-modernist terms (Welford, 1998; Everett & Neu, 2000). Money is still viewed as the most "convenient measuring rod" (Power, 1992, p. 494). Models are "sold" by consultants as objective tools (Thomson & Bebbington, 2005, p. 522). Reports are designed to convey a unitary perspective rather than facilitate discussion and debate. Calculations are displayed that appear exact and unchallengeable. Decisions based on these purportedly democracy-enhancing tools are still only transparent to experts who speak the language. Values and preferences are treated as exogenous rather than as socially constructed. Non-quantifiable aspects of sustainability (e.g. aesthetics, spirituality, culture) tend to be ignored or devalued (Boyce, 2000; Herbohn, 2005). The voices of those most negatively affected by corporate activity are notably absent (Everett, 2004, p. 1079). Twenty years on, social accounting is still open to Tinker's (1985, p. 111) charge that it is "nothing more than marginalism with externalities".

Stakeholder input into policymaking and report preparation has also been limited and has done little to enhance corporate accountability or democratic dialogue (Booth & Cocks, 1990; Owen et al., 2001; Thomson & Bebbington, 2005). Stakeholder processes are too often exercises in pseudo-participation - symbolic legitimation exercises (O'Dwyer, 2005). Decision-makers set the agenda and rules of the game in ways that minimize constraints on managerial prerogative. Report recipients are expected to treat valuation processes as "black boxes", making them vulnerable to opportunistic interpretations. Suggestions of "rights" to information and participation are fiercely resisted (see, e.g., Brown, 1997 in a labour context). Report preparers focus on stakeholders and aspects of organizational performance they regard as relevant, ignoring the perspectives of others (Gray et al., 1997; O'Dwyer, 2005). Reports are

⁴ See, e.g., Ackerman & Heinzerling (2002); McGarity & Shapiro (1996); Sinden (2004a,b). Herbohn (2005, p. 526) expressed surprise at the resistance she found to full cost accounting techniques but the philosophical objections raised are relatively commonplace in the cost-benefit literature.

typically presented as objective facts designed "to tell a more or less passive audience that 'everything' is fine and to discourage further questioning of the organisation" (Thomson & Bebbington, 2005, p. 521).⁵

Some academics and stakeholders defend "modernist approaches" on the grounds that since economic rationalism dominates corporate decision-making and policymaking contexts, this is "the only way to ensure consideration of environmental issues" (Herbohn, 2005, p. 529). It provides a means to argue on the basis of "hard" financial figures - a frame managers understand and find persuasive. While there are advantages in engaging in ways that reflect existing power structures, it is important to do so in a way that problematizes and recognizes the multiplicity of perspectives in democratic societies.

From a dialogic perspective, there is a need to develop models based on a multi-dimensional, social constructionist approach (Thomson & Bebbington, 2004, 2005; Bebbington, Brown, Frame & Thomson 2005; Bebbington et al., forthcoming; O'Dwyer, 2005). Thomson & 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 to participate actively in the (re)constructions of their world(s) (Thomson & Bebbington, 2005, p. 524).

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

⁵ Although again, as Livesey & Kearins (2000, p. 250-51) observe, they may produce "unanticipated results" when reinterpreted by various publics and give stakeholders the opportunity to "up the ante".

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" (ibid., p. 55). In doing so, they might also help make power relations more transparent.

Developments in other disciplines aimed at promoting dialogism

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, economics, international development and education there is growing resistance to the domination of positivism and economic rationalism and advocacy of more hermeneutic understandings (see, e.g., Baber, 1988; Chambers, 1994; Pildes, 1991; Davies, 2005; Day, 1998).

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

Organizational, legal and policy theorists are embracing a view of firms, institutions and societies as "polyvocal" and "polycentric". It can no longer "be assumed that everyone... shares the same objectives or that there are shared understandings" (Hutter, 2001, p. 308). Individuals are situated within "an irreducible plurality of communities and traditions" with multiple, overlapping and sometimes contradictory memberships (Smith, 1998, p. 124). These heterogeneous relationships both affect and reflect broader social patterns and institutional contexts. There is increasing resistance to the "scientization" of public policy (Baber, 1988; Pildes, 1991). Technocratic experts are challenged for not taking sufficient account of the socio-political context of risk assessment (Anderson, 1988; Gillette & Krier, 1990; Edmond & Mercer, 1998). Söderbaum (2006, p. 189) observes that, even in economics - often regarded as the "physics" of the social sciences - there are signs that technocracy is losing ground, paving the way for more pluralist approaches.

Concerted efforts are being made to promote institutional frameworks that facilitate multi-perspectival dialogue.⁷ Advocates of particular positions still seek to persuade others, but through the "ongoing political and value struggles characteristic of vibrant democracies" rather than coercive appeals to objectivity (Pildes, 1991, pp. 964-65). Dialogic tools allow citizens to participate in the definition and construction of reality rather than emphasizing a "discovered reality" (Baber, 1988, p. 176; Dodge, Ospina & Foldy, 2005). The need for political dialogue is seen as particularly important in a sustainability context. Here, any idea of accounting as a merely technical tool unravels completely. The very process of designing and implementing indicators "is one way that debates and conflicts over what constitutes sustainable development occur" (Rydin, Holman & Wolff, 2003, p. 583).

⁷ For overviews of work in the organizational and public policy arenas, see White (1994); Calton & Payne (2003); Dixon & Dogan (2004).

Calls for democratization are also apparent in the traditional "hard" areas of science, as evidenced by the emergence of post-normal science (see, e.g., Funtowicz & Ravetz, 1993; Luks, 1998, 1999; O'Connor, 1999; Haag & Kaupenjohann, 2001). 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 & Ravetz, 1993, p. 739). It recognizes the need to be transparent about uncertainties, value judgements, assumptions and calculation methods to prevent scientific findings acquiring an unwarranted aura of objectivity. Again debates around sustainability have been pivotal:

There is no avoiding the policy questions of costs for whom, benefits for whom, dangers borne by whom, and when and where? In other words, whose perceptions and principles are going to prevail, whose interests are to count more, and whose less? Here scientific practice, including the prioritizing of research and dissemination of results, is necessarily entwined with wider political processes (Funtowicz, O'Connor & Ravetz cited in Luks 1999, p. 714).

Stakeholders and technical advisers are viewed as working together as co-investigators in marked contrast to conventional approaches where stakeholders, if acknowledged at all, are treated "as passive learners at the feet of the experts" (Luks, 1999, p. 706). Post-normal science is concerned with fostering wide-ranging discussion and debate about the "kinds of communities, characters, and cultures.... we want to help create" (ibid., p. 712 citing Throgmorton).

Post-normal approaches require the development of a toolkit of transdisciplinary or, ideally, post-disciplinary techniques and tools. A combination of quantitative, qualitative, oral, written and visual methodologies helps to illuminate multiple perspectives. This recognizes that numbers are not everyone's first - or preferred - language and allows people to conduct their "talk" in different ways.

3. Framework for a dialogic approach

Dialogics - like democracy - can be defined in many ways. Different understandings have significant implications for the kinds of institutions and social technologies that are favoured (Mouffe, 2005). There are two main approaches to participatory democracy in contemporary political theory: deliberative and agonistic democracy. Both reject the aggregative view that frames democracy "economically", in terms of a market-like aggregation of citizen preferences based on voting for political parties. 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 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. O'Leary, 1985; Morgan, 1988; O'Dwyer, 2005). 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 & Laughlin, 1996; Unerman & Bennett, 2004). Our approach is underpinned by a commitment to more agonistic forms of democracy (e.g. Feldman, 1999; Honig, 1995; Laclau & Mouffe, 2001; Mouffe 1995, 2000, 2005; Smith, 1998; Tully, 1999, 2004a,b; cf Mouck, 1995 in an accounting context). We favour an agonistic approach 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, we consider that 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) incorporates explicit concern with the power dimension of social relations, in recognition of the fact that not all differences are equal.

In this section we draw on agonistic political theory to propose key principles as the basis for dialogic accounting. Following an extensive survey of literature on critical pluralism, dialogics and agonism, eight themes have been identified as most relevant. Each is examined in turn below. The focus is on developing a conceptual framework for a critical dialogic approach. In Section 4, we illustrate how this framework might be operationalized, with particular application to sustainability.

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" (O'Dwyer, 2005). It

also emphasizes the need to enable actors to press their claims and points of view in their own voices (Fraser, 1986, p. 428).

In the sustainability context, this involves recognition of disagreements about the relative importance of different aspects of sustainable development. While those taking a "business as usual" approach might focus on eco-efficiency; a concern for eco-justice will require serious attention to distributional issues (cf the privileging of efficiency as a meta-value as in monologic accounting). This might, for example, involve unpacking the class aspects related to occupational health and safety risks (Abel, 1985, 1990), concerns for intergenerational equity and/or animal rights. Utilitarians, egalitarians, libertarians and liberals will all seek to approach issues in different ways (Markovits, 1984). There will be debates about the substitutability of different forms of capital and/or the appropriateness of drawing on a "capital" metaphor (Bebbington et al., forthcoming). 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). We suggest that a good dialogic accounting tool should do the same.⁸

An emphasis on democratic contestation means that agonism does not necessarily embrace "total pluralism". Mouffe (1995, p. 1535) recognizes the need for limits aimed at challenging power relations (e.g. "free speech" constructed on the subordination of others). Difference is valued only insofar as it does not support domination and inequality. With Acampora (2003, p. 384), we are wary of extending agonistic respect to only fellow radical democrats. Engaging with anti-democratic discourses may assist understanding what in those discourses resonates with particular constituencies (e.g. as a basis for

⁸ cf Power (1992, p. 487) suggesting that "the real issue is not that [accounting] rules may be arbitrary; everyone knows this. It is that everyone faces the same rules on equal terms".

developing counter-hegemonies). This is arguably particularly important where, as in accounting, a primary aim is to deconstruct dominant institutionalized ideologies.

Resist monetary reductionism

Advocates of full cost accounting have emphasized the value of developing a common monetary metric "to *'get the prices right'*" (Bebbington, Gray, Hibbitt & Kirk, 2001, p.8, emphasis in original). With the critics of instrumental rationality, we propose that impacts should not be reduced into a single "bottom-line" in search of an optimal solution meaningful for all stakeholders. Rather we seek illumination of the contested terrain of sustainability along the lines of post-normal science - more transparency around complex political choices and trade-offs. This recognizes that "number assignment" always involves "strong value and reality assumptions" (Churchman, 1971, p. 31) and the validity of a plurality of perspectives.

In the sustainability arena attempts to compress values into a singular money metric are arguably particularly counter-productive. As Sinden (2004a, p. 198) observes, many people resist attaching dollar figures to endangered species, natural environments or the loss of human life because they view these goods as incommensurable with market products. From this perspective, monetization can dehumanize and devalue non-economic values; contributing to the "commodification of everything" (McGarity & Shapiro, 1996). It reduces the values actors hold as citizens to consumer preferences, and thereby privileges the neo-classical economic view of humans (Sinden, 2004b; Sagoff, 1998). All activities become socially constructed as "economic" and regarded as "tradeable" against each other. Far from serving sustainability, narrow economic rationalism promotes social and environmental exploitation (Hines, 1991b, 1992; Lehman, 1995, 1996, 1999; Maunders & Burritt, 1991; Gibson, 1996). 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.

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). It also requires actors to face up to subjectivity and uncertainty as 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. It recognizes that there is nothing "out there" that comes indelibly-labelled as a cost or a benefit. 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).

Enable accessibility for non-experts

Stakeholders need to be able to trust information they are provided with. We suggest this is best achieved through the development of extended peer community quality assurance processes such as those proposed in post-normal science (Haag & Kaupenjohann, 2001) where scientists are expected to communicate epistemic and ethical uncertainties to stakeholder audiences.⁹ Information should be provided in multi-layered ways - in a form that is accessible to non-specialists and in a technical form necessary for independent validation (Rose-Ackerman, 1988, pp. 358-359).

In monologic approaches, numbers are 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), we think 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 with decision-makers (Söderbaum, 2004a, p. 49).

⁹ See van der Sluijs, Craye, Funtowicz, Kloprogge, Ravetz, & Risbey (2005) for one approach to modelling ideological as well as more conventional aspects of scientific uncertainty.

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., Owen et al., 2001; Jones, 1997). Dialogic entitlements - e.g. 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 & Brown, 2002 for illustration in the field of employment relations). In this context, dialogic accounting relies on broader structural change (see *infra*, section 5). 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).

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.¹⁰ 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 generating resistance. 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,b). In some cases, they have employed a concurrent reliance on and distrust of technical and scientific discourse (Tillery, 2003).

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 (Bebbington et al., 2005).

Recognize the transformative potential of dialogic accounting

¹⁰ 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 & Shapiro, 1996).

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, p. 342-343).

In agonistic politics, the plurality of social actors, their relationships and their antagonisms are the starting point for social change. Social identities are shaped and reshaped through dialogic interaction in various spheres (Fraser, 1992; Honig, 1995; Laclau & Mouffe, 2001). The discourses available in a particular context play a key role in shaping the subjectivities of political subjects.¹¹ 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 shift as a result of exposure to new sets of values and assumptions and ways of speaking (Fraser, 1992). 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 & Mouffe, 2001) without glossing over their

¹¹ 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. The claim that identities are discursively constructed does not 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).

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 or industrial lines. Spaces are provided for partial and provisional identifications with particular causes (Bowman, 2002). "Imperfect democracy" is always to be "valued over an even more imperfect democracy" (Smith, 1998, p. 35). 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. Decisions thus become far more provisional, forcing "both 'winners' and 'losers' to continue to pay attention to each other" (Goi, 2005, p. 62).

Avoid 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). Vanguardist attempts to rescue people from their "false consciousness" with pre-identified "right answers" - no matter how progressive the intentions - can amount to another form of authoritarianism. They risk replicating the monologic assumptions and interpretive harm that critical dialogics seeks to overturn (White, 1992).

There are no guarantees that conflicts of interest will be resolved. Indeed, in line with its commitment to agonistic democratic values, our proposed dialogics seeks to help surface conflict and preserve democratic contestation.¹² It aims to provide a tool that enables people to organize "towards 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.

Agonism fosters a rich appreciation of complex issues. Social change is seen to be dependent on dialogic exchange - discussing and debating one's own and other peoples' interests and values. Civil conversations should be unpredictable and 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 & Mouffe, 2001).

4. Applying dialogic accounting in a sustainability context

¹² cf Gray et al.'s (1997) concept of "polyvocal citizenship" which aims to elicit "shared meaning"; Lehman, (1999) and Pallot (1991) seeking consensus through the *Gemeinschaft* community.

In Sections 2 and 3, we argued that democratizing accounting technologies requires a move from monologic to dialogic principles and proposed a framework for an approach informed by agonistic political theory. In this section, we draw on the concept of standpoint epistemology and ecological economist Peter Söderbaum's work on positional accounting to illustrate how an agonistic approach to accounting might be applied in a sustainability context.

Democratizing accounting through standpoint epistemology

For accounting to be reconfigured to promote democratic dialogue it requires an epistemology that emphasizes the interpretive nature of the discipline; one that recognizes multiple perspectives as a "way of knowing". It calls for an approach that appreciates that actors with different ideological orientations will seek different "accountings". As Morgan (1988) puts it, the challenge:

is to develop forms of practice that emphasize how accounting statements and insights 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).

The aim is to provide broad-based understandings and multi-dimensional insights that can be used as platforms for action as actors (re)construct their social realities. In the sustainability context, O'Connor (1999) similarly calls for the development of a "complexity epistemology" that works with several irreducible analytical perspectives in a "permanent conversation".

Cooper (1992) also points to the importance of multiplicity in accounting. Mainstream accounting "cannot *take account* of the Other" (ibid., p. 35, emphasis in original). Nor is that the call. Rather the aim is to develop possibility spaces for "thinking, and speaking that allows for openness, plurality, diversity and difference" (Tong cited in Gallhofer, 1992, p. 41). This requires spaces where people "can express their alterity" (ibid., p. 43) and that foster counter-narratives.

These ideas can be developed through the concept of standpoint epistemology, the central theme of which is that all knowledge is situated. The same object can be represented and understood in many different ways depending on our physical location, interests, values and worldviews. There is no "view from nowhere... that transcends or abstracts from our particular locations" (Anderson, 2004).¹³

Our concern is how standpoint theory might be used to advance agonistic interaction among a multiplicity of differently situated social actors and knowledges. In keeping with the arguments developed in this paper, we favour those variants that embrace critical pluralism (Harding, 2004; Longino, 2001; cf those that seek to identify a single epistemically privileged perspective). These approaches emphasize the contingency and instability of all knowledge claims and reject essentialist understandings of a particular individual's or group's view. There is no complete, unified standpoint that captures the "whole truth" (Harding, 2004).

Stressing the perspectival nature of knowledge challenges those who try to pass off a particular perspective as the "authoritative account" (Conaghan, 2000, p. 362). "Truth and fairness" require access to competing perspectives. However, this does not imply that "anything goes". To regard knowledge as situated "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 standpoint approach enables new questions to be asked. How do interpretations differ? Are particular perspectives privileged? Whose perspectives are

¹³ cf Roberts & Scapens (1985, p. 454) observing that even "a photograph always pictures events from a particular point of view, at a particular moment in time, and with a particular lens and focus".

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, 2001 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).

Inclusion of the perspectives of marginalized groups promotes reflexivity, because they are more likely to surface the unstated values and assumptions of dominant groups. Knowledge is more objective, the more responsive it is to criticism from a multiplicity of viewpoints. A plurality of situated knowledges helps to diffuse power. It demystifies dominant ideas by undermining their transcendental claims; helping to show how inevitably partial perspectives are presented as aperspectival and universal. It also highlights that the insitutional adoption of any particular standpoint is an exercise of power which "excludes certain possibilities and authorizes others" (Anderson, 2004). This opens space for imagining alternatives.

As in agonistic democracy, situatedness is not separate, absolute and unrelated difference (Feldman, 1999, p. 3). Social actors are not "epistemically trapped" inside their identities. We echo Anderson's (2004) suggestion that critical situated knowledge has two aspects. The first, following Haraway (1991) and Harding (1993), is taking responsibility for the construction of one's knowledge boundaries, acknowledging the choices made and the importance of location in shaping ideas and representations. The second is "world traveling" (Lugones, 1987) - cultivating the capacity to view things from multiple perspectives. Individuals whose life experiences have exposed them to dominant and marginalized worldviews may enjoy an advantage in terms of a capacity for "multiple consciousness" (Scott, 1990).

Positional analysis

Growing numbers of writers are recognizing that sensitivity to issues of values, plurality and situated knowledges is fundamental in the sustainability arena (e.g., Welford, 1998; Adger et. al., 2003; Huijer, 2005). In this section, we focus on the work of ecological economist Peter Söderbaum to illustrate how an agonistic approach to accounting might be implemented. Söderbaum has written widely on environmental management, democracy and sustainability (e.g., Söderbaum, 1982, 1987, 1993, 1999, 2000a,b, 2004a,b, 2006). He is a strong critic of the monologism of neo-classical economics. His work is firmly rooted in pluralist traditions and we consider it coheres well with the approach proposed in this paper.

Söderbaum argues that democratization requires a move to ideologically open models and multi-dimensional analysis. He proposes a positional approach to accounting, aimed at "illuminating" a situation in a way that is as many-sided as possible rather than providing a "solution" assumed to be correct for all actors. Such an approach takes seriously the need in a pluralist society to elucidate decision-making situations with all of their "conflicts, uncertainties, and other complexities" (Söderbaum, 1987, p. 152) and to facilitate debate among affected groups. 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. The expression and aggregation of different values in a uni-dimensional way is not a priority. Quite the contrary. Actors' willingness to quantify impacts in monetary terms will differ according to their ideological orientation. The materiality they attach to particular aspects of sustainability will also vary. Business groups might seek to privilege the economic over social, environmental and cultural impacts; others the reverse. Options and preferences may be influenced by the wider socio-political and insitutional contexts (e.g. legal constraints, perceived rules of the game, knowledge of alternatives).

Söderbaum urges the need for systematic treatment of both monetary and non-monetary aspects. Cautioning against monetary reductionism, he notes that changes in resource positions such as intellectual

capital, health and safety, or the environment are relevant as such and not only through monetary valuation (Söderbaum, 1982, p. 393). Non-monetary balance sheets may be designed and changes observed e.g. through a positions and flows approach. Non-monetary impacts can be expressed in quantitative form or presented as narratives or visual images (e.g. photographs of an environmental site after completion of a project). Positional analysis also seeks to deal transparently with scientific uncertainty (e.g. reporting cost-benefit 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 Markovits, 1984). Levels of substitutability across capital categories will be debated among advocates of "weak" and "strong" forms of sustainability. Those concerned with eco-justice (e.g. intra- and intergenerational equity, non-human rights) will seek to interrogate the distributional impacts of projects. Discounting 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". Actors may find - and be able to give expression to - value conflicts between their "business" and "weekend" positions (Bebbington, 1997).

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 "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 - which include systematic analysis of how both monetary and non-monetary impacts differ between alternatives - support and are supported by participatory processes. This involves dialogue between

stakeholders and "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.¹⁴

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, Fitzgerald & Schwom, 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 & Mercer, 1998; Gillette & Krier, 1990). 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). Positional analysis helps actors understand their similarities and differences.

Table 1 summarizes the major features distinguishing monologic (e.g. cost-benefit analysis) and critically dialogic accounting (e.g. positional analysis) approaches.

[Insert Table 1]

¹⁴ For practical illustrations of positional analysis, see Söderbaum (1987, 2000a, 2004a, 2006) and the references cited therein. For related work on the development of sustainability assessment models and scenarios along more ideologically-open lines, see Bebbington et. al. (forthcoming) and Frame, Molisa, Taylor, Toia & Wong (2005). See also the post-normal science and frame-critical policy analysis literatures for dialogic approaches to multi-criteria evaluation (e.g. Haag & Kaupenjohann, 2001; van der Sluijs et al., 2005; Hajer & Wagenaar, 2003).

Benefits of a positional analysis approach

Positional accounting has a number of benefits from the perspective of agonistic democracy. In explicitly admitting interpretive conflict, it provides a way to take account of the views of different stakeholders on a more equal footing – a many-sided analysis that better reflects "the ideological diversity in a democratic society" (Söderbaum 2004b, p. 159).

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 'stands for' what kind of sustainability" (Bebbington, Gray & Thomson, 1994, p. 4). Separate accounts rather than synthesis into a "unified" account allows groups with strongly felt value commitments to express themselves more authentically rather than assuming they can enter some kind of neutral discourse. It also permits those with "mixed positions" to illustrate their tensions.

Positional analysis is open ended with respect to views of the "good life". Conclusions are contingent in relation to the contested ideologies of stakeholders (cf cost-benefit analysis, e.g., which elevates a single value - economic efficiency - above all others). "Neutral" experts who point to optimal solutions are replaced by analysts who admit to the inherently value-laden nature of academic discourse. Social actors with differing ideological positions are included in participatory processes. This makes individuals and groups dialogically accountable to each other and limits the opportunities for knowledge imposition by any particular group (Söderbaum, 1982, 2004a,b, 2006). Stakeholders can exchange accounts as a way of explaining and justifying different courses of action and interrogate each other's ways of knowing.

Compared to monologic accounting, positional analysis is more transparent, comprehensive and accountable to a wider cross-section of society and thus more in keeping with democratic values

(Söderbaum, 2000b). It helps to demonstrate that *all* approaches to decision-making and analysis have ideological content (Söderbaum, 1982). Through feedback, positional analysis also allows for the monitoring of impacts of selected alternatives and an improved information base for subsequent decisions (Söderbaum, 2006, p. 186). It thus fosters ongoing discussion and interaction.

Ideological pluralism - by stimulating critical self-reflection and imagination - plays 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. People learn to read situations in different ways. Ideas about corporate accountability may shift as different 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, 2003).

Positional analysis and essentialism

Attempts to define "group" perspectives run up against the issue of essentialism. While it is possible to group actors according to their shared values, assumptions and life experiences, caution needs to be taken about assuming identities which *unify* particular stakeholder groups e.g. "*the* employee point of view". Identity is "complex, fluid, fragmented, unstable" (Conaghan, 2000, p. 367); any claim to speak for "*all* employees" will inevitably privilege the voices of some and marginalize others. Such an approach is potentially as impositional as the monologic discourse it seeks to dislodge (ibid.). Perhaps more so, as it purports to be letting 'Others' into the conversation.

Analysis of sustainability debates illustrates that there is no unitary female, employee, consumer, shareholder or local community perspective. 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 firms differ from their profit-maximizing counterparts). Similarly, individuals typically act in a plurality of contexts, with different aspects of their identity fading "in and out of focus" (Fraser 1992, p. 52). One can be a consumer, employee, shareholder or citizen in different kinds of ways (e.g. a "green" consumer, a "female" employee, an "ethical" shareholder and an "indigenous" citizen). Group formation (e.g. employees joining unions) allows people to construct *collective* identities, and constitute themselves as collective agents (ibid.). However, tensions among multiple social identities make it difficult to conceive of actors as unified selves. It is preferable to identify competing ideological discourses than over-essentialize individual or group perspectives.¹⁵ Agonistic exchanges might be structured around documented typologies of narratives such as those provided by Hajer (1995); Dryzek (1997); Healey (1997); Castro (2004) and Brown & Fraser (2006).

A non-essentialist approach is also important from the perspective of building coalitions for social change. Political groupings in a democratic context cannot be lightly assumed. As Laclau & Mouffe (2001) view it, it is more a case of identifying and building "chains of equivalence" by identifying commonalities in perspective and developing hegemonic blocs across diverse social groupings. Through a process of dialogic interaction, individuals and social movements reconstruct and renegotiate their identities and demands and develop relational identities based on new-found (and sometimes temporary) solidarities. They learn to co-operate across - but still preserve - their differences.

Positional analysis and power

¹⁵ But also see Spivak (1990) on the case for "strategic essentialism".

From a critical dialogics perspective, it is vital to remain mindful of the power aspects of multi-perspectival analysis. Material interests help explain why actors adopt particular perspectives. Some individuals and groups are undoubtedly very comfortable with neoclassical economic approaches because of their legitimation functions (Tinker, Merino & Neimark, 1982). Conscious and unconscious attempts may be made to subvert positional analysis by focusing on only a few very similar alternatives (Söderbaum, 2004a, p. 50). Marginal changes within the scope of a single ideological orientation may serve to obstruct more substantive changes. Some interests are also institutionally better organized than others. Söderbaum (1982) suggests that 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 interests related to an issue and drawing attention to under-represented viewpoints. Critical pluralism seeks to do more than "protect" minority groups. It:

affirms group differences while linking those groups in a process of institutional dialogue, where the various narratives interrogate each other... [it] is about providing the necessary resources and institutional space for minority groups to articulate a positive identity while also opening the various groups for critical examination and interrogation by other individuals and groups (Addis, 2001, p. 773).

Positional analysis can help to heighten social contradictions (e.g. between conflicting social roles or classes), unsettle the "taken for granted" and thereby facilitate progressive social change. It allows social actors to pursue both co-operative (e.g. looking for chains of equivalence) and oppositionary (i.e. counter-hegemonic) forms of talk. By admitting interpretive conflict, it helps develop possibility spaces for marginalized "Others" to "express their alterity" (Gallhofer, 1992, p. 43; Cooper, 1992) and helps to reduce pluralistic ignorance (Greene, 1993). As a teaching tool, it can also help to foster critical dialogue; preparing students to become "catalysts for change" (Dillard & Ruchala, 2005, p. 628).

5. Dialogic accounting - limitations and barriers

Dialogic accounting - developed through the concepts of standpoint epistemology and positional analysis - has considerable potential to advance democratic values. We also consider that social accounting remains one of the most promising "spaces of possibility" (Power, 1992, p. 494). It is increasingly evident that sustainability is a politically complex area and admits to a diversity of ideological perspectives (see, e.g., Hajer, 1995; Castro, 2004; Brown & Fraser, 2006). As an ideologically open model, dialogic accounting can help to:

- Expose the values and assumptions of traditional accounting models
- Create new visibilities
- Help social actors recognize the socially constructed nature of their understandings and (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

However, we recognize that the strength of any theoretical position is no guarantee of success. Realizing the possibilities of agonistic forms of accounting will not be easy. There are a number of barriers to be overcome in order for positional accounting to be developed into an effective dialogic tool. These include technical and implementation issues and (related) socio-political barriers.

Barriers to dialogic accounting

There will be difficulties in obtaining appropriate 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 necessary data will not be available in a systematic form. In the labour context, attempts to construct counter-analyses are often thwarted by managerial claims that information is "not collected" (Davenport & Brown, 2002, pp. 204-207). 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. However, as with the establishment of any other area, we expect these would dissipate over time.

The diffusion of new accounting models typically relies heavily on the advocacy of key individuals and epistemic communities (Bebbington, 1997; Söderbaum, 2000b). Social and environmental accounting initiatives have often met with resistance from both managers and the accounting profession (Hopwood, 1985, Bebbington & Gray, 2001; Larrinaga-Gonzalez & Bebbington, 2001; Gray, 2004; Herbohn, 2005;

Birkin, Edwards & Woodward, 2005). This is consistent with responses in other disciplines where concerns have been expressed that dialogic approaches will cause "difficulties" for managers and lead to heightened stakeholder demands (Livesey, 2001; Abel, 1985). Decision-makers also often object to participatory approaches on the basis that they are unduly 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 beyond stakeholders bound by "business as usual" constraints - e.g. engaging social movements - may help to stimulate broader interest in agonistic accounting initiatives. However, new accountings are not enough on their own. Providing new "facts" does not necessarily allow users to effectively respond; mere possession of information is of limited use (Carle, 1988). Some stakeholders, even if they are interested in positional accounting, will find it difficult to get listened to (see, e.g., Nelkin & Brown, 1984 on workers' sense of political powerlessness). Voluntarist initiatives rely on management being prepared to permit "voice". Knowledge and power differentials mean there is significant potential for managerialist capture. Positional accounts must be linked with the ability to act upon them. There is a need to ensure affected stakeholders are not excluded (or that they can respond via the use of silent and anti-reports - Gray, 1997; Dey, 2003) and that they can interrogate information knowledgeably.

Resistance to dialogic accounting is 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.¹⁶ 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,

¹⁶ 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.

Unruh & Carrillo-Hermosilla, in press). If engagement is not sufficiently plural, participatory processes are likely to be dominated by a relatively narrow range of interests (Gillette & Krier, 1990; Cupps, 1977). 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 & 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.¹⁷ This brings fears that debate becomes "yet another ritual public replay of stakeholder groups shouting at one another" (ibid.). 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. 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" (ibid.). Social situatedness and indeterminacy do not signify an "absence of meaning", but rather choice among meanings (Burton, 1997, p. 575). It is impossible 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 (including any decision not to choose) and to be prepared to have them interrogated by others.

Fostering dialogic accounting - the need for institutional change

¹⁷ cf Puxty's (1991) concerns about the limitations of anti-reports as a dialogic accounting tool.

There is a need to stimulate people's imaginations in terms of what emergent accounting technologies might offer (Gray, 2002). Thomson & Bebbington (2005, p. 523) observe that lack of active readership for social and environmental accounting is an issue and that stakeholders may need education about the value of such reports. O'Dwyer (2005) encountered a (well-founded) cynicism in stakeholder engagement; many feeling there was little to be gained from their participation. He emphasizes the importance of paying attention to the power dimension in designing "truly accountable" systems. Even where stakeholders are politically aware (e.g. Herbohn, 2005), they may not appreciate the potential of positional accountings or may be constrained by the lack of institutional spaces for dialogic interaction. Changing the "mental maps" of influential actors to admit multi-perspectival technologies is not easy. Politicians and managers may prefer monologic approaches - to hide behind scientific analyses that end with clear-cut answers (Söderbaum, 2004a, p. 59). Notwithstanding the inroads being made by interpretive approaches in some policy settings, officials trained in technocratic paradigms are still likely to privilege "neutral" analysis.

Such considerations highlight the need to foster dialogic accounting and push for institutional change; in particular, to foster a more decentred approach to politics. The scope for democratic intervention in neo-liberal societies - whether of the deliberative or agonistic type - is restricted. 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 (O'Leary, 1985; Owen et al. 2001; O'Dwyer, 2005; Dillard & Ruchala, 2005). 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, the development of dialogic accounting tools needs to be dovetailed with related work aimed at a major rethink of areas such as education, corporate governance, standard-setting and public policy.¹⁸ This includes exploration of the possibilities of Web-based technology (Unerman & Bennett, 2004; Brown, Lovink, Merrick, Rossiter, Teh & Wilson, 2001). This agenda requires significant inter-disciplinary alliances.

6. 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, p. 649-50).

The need for dialogic and participatory accountings has been recognized for over twenty 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

¹⁸ For some pointers to the issues involved, see Gallhofer & Haslam (1996), Thomson & Bebbington (2004), O'Leary (1985), Booth & Cocks (1990), Kelly (2001), Bebbington et al. (2005).

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. We propose 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. We consider such an approach, by encouraging critically reflective dialogue, has considerable transformative potential in areas such as sustainable development.

We recognize 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 Thomson & Bebbington, 2004, 2005; Bebbington et. al., 2005; Bebbington et. al., forthcoming; Frame et. al., 2005). We hope this paper stimulates empirical projects in a variety of polyvocal contexts (for examples of work in other disciplinary contexts, see Goi, 2005; Huijter, 2005; see also *infra* Section 4 and the references cited therein), and other endeavours aimed at tackling the democratic deficit that characterizes contemporary accounting. In the sustainability context, we consider much can be learned from the broader umbrella of "post-normal" technologies.

As Mouffe (2005) highlights, it is possible to come at democratization projects from a variety of angles. In keeping with our preference for an agonistic approach we encourage 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.

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