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Re-politicizing social and environmental accounting through Rancière: On the value of dissensus

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ABSTRACT

The aim of this paper is to demonstrate the value and potential of Jacques Rancière's writings in developing social and environmental accounting (SEA) in ways that help revitalize democratic politics. Key concepts and theoretical insights from Rancière's own texts and commentaries by others are presented and the political potential of SEA theory and practice reflected on. We argue that Rancière's account of politics as a radical challenge to the established order based on egalitarian logic and supporting historical examples highlight the limitations of consensus-oriented SEA engagement and demonstrate the need for, and enabling potential of, dissensus in opening new social realities. In stark contrast to the post-political trends that dominate in SEA and contemporary neoliberal democracies, we show how Rancière's insights on emergent political demands and the staging of dissensus in opposition to police logic contribute to debates on SEA engagement. We illustrate the power and originality of Rancière's thinking by re-examining two SEA studies – those of Unerman and Bennett (2004) and Archel, Husillos & Spence (2011) – through a Rancièrian lens.

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Consensus is not peace (Rancière, 2010a, p. viii).

1. Introduction

There is widespread recognition of the need for new accountings that facilitate democratic forms of decision-making and accountability, and thus enable citizens to have stronger voice in corporate and public sector governance.¹ A critical issue for accounting in this context, and SEA in particular, concerns the 'best' forms of engagement to bring about progressive change. This issue has been the subject of significant and sustained debate, with widely divergent positions on the questions that Norval (2009, p. 297) highlights as central in democratic theory, namely those concerning political voice:

The terrain of democratic theory can be conceived of as that domain in which the central questions at stake are those concerning 'voice': who can speak, when, in what capacity, for whom, with what legitimacy, in what tone?²

Notwithstanding widespread acceptance of the need to recognize difference and plurality, until recently, both SEA and critical accounting academics have favoured consensus-oriented approaches to organizational and social change (e.g. Lehman, 1995, 1996, 1999; Power & Laughlin, 1996; Unerman & Bennett, 2004). However, there is a growing body of literature which highlights the limits of consensus, especially the way it depoliticizes and

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¹ This literature is extensive and dates back to at least the 1980s, e.g., Boyce (2000), Brown (2009), Brown et al. (2015), Gray (2002), Gray, Dey, Owen, Evans, and Zadek (1997), Lehman (1999), Morgan (1988), Mouck (1995), O'Dwyer (2005) and O'Leary (1985).

² Debates within SEA about engagement involve consideration of who to engage with, how engagements should be structured, and how they contribute to progressive change. While Adams and Larrinaga-González (2007), among others, favour working with organizations practising SEA, others focus on critique and civil society efforts to challenge neoliberal hegemony (Spence, 2009). Conceptualizations of engagement have important consequences for the kinds of public spheres, dialogue and accountings they encourage – whether thinking about corporate and State interactions with citizens (e.g. multi-stakeholder dialogue initiatives), or SEA academics' own interactions with business, government and civil society. All give rise to important questions relating to the politics of voice, including "what it means to have voice and to speak" or "to be heard" (Norval, 2009, p. 298).

reinforces the dominant neoliberal order (e.g. Brown & Dillard, 2013a, 2013b; Brown, 2009, 2017; Brown, Dillard, & Hooper, 2015; Farjaudon & Morales, 2013; Gallhofer & Haslam, 2017; Gallhofer, Haslam, & Yonekura, 2015; Shenkin & Coulson, 2007; Spence, 2009; Tregidga, 2017; Vinnari & Dillard, 2016). Most problematically, as several of these studies emphasize, consensus-oriented engagement has failed to address the challenges of speaking and being heard when trying to engage non-hegemonic arguments.

Since Brown's (2009, p. 314) identification that SEA is "inadequately theorized to cope with difference and diversity, despite its claimed pluralist underpinnings", there has been a growing literature which argues for democratic debate that "takes pluralism seriously". This and other literature³ highlights the limits of consensus-oriented engagement and explores SEA's political potential. Much of this work draws on Laclau and Mouffe (1985) and, in particular, Mouffe's (1993; 2000; 2005; 2013) advocacy of agonistic democracy as an approach that takes ideological conflicts seriously. Rancière's writings form part of this larger body of radical democratic thinking that addresses the de-politicizing impacts of consensus-oriented approaches and offers alternative visions of democratic politics and engagement.⁴ Of central interest in considering SEA engagement, Rancière's writings put issues of domination and the denial of voice at the heart of politics (Deranty, 2003a, p. 150).

While existing literature on SEA, pluralism/(ant)agonism and "the political" discusses the limitations of consensus-oriented approaches to democracy and social change, it does not say much about how democratic politics might be brought about or how SEA academics and others might work together to challenge neoliberal hegemony. To better understand how progressive democratic contestation and engagement might be achieved, we need a better understanding of the conditions for its emergence and its success. Rancière's work, we argue, provides a deeper appreciation of both the barriers to, and opportunities for, progressive politics. In particular, his texts and historical examples highlight the enabling role of dissensus in opening new social realities. As Chambers (2011, p. 304) observes, and as we illustrate below in relation to SEA, the power of Rancière's approach lies in the conceptual resources he provides for rethinking politics in terms of "what politics means ... what it is and what it does".

Since the 1990s when his texts were first translated into English, Rancière's writings have had increasing impact across a range of disciplines.⁵ However, except for a recent paper by Li and McKernan (2016), they have not yet been applied in accounting.⁶ In line with our interest in developing SEA as an explicitly political practice, our focus here is on Rancière's texts on politics and democracy. We argue that Rancière's conception of politics as a radical challenge to

the established order based on egalitarian logic offers much to SEA and extends beyond what is currently in the literature. His writings offer theoretical resources to deepen critiques of consensus-oriented engagement and to highlight and analyze the need for, and value of, a politics of dissensus in addressing social injustices and ecological unsustainability.

In this paper, we use Rancière's work to extend critiques of consensus-oriented approaches to SEA engagement in three main ways. First, we elaborate on how consensus politics has led to a contemporary political economy context dominated by post-politics, and how SEA is implicated in this. Second, we emphasize the need for, and value of, a politics of dissensus based on radical egalitarianism in producing new social realities. Third, we highlight the dangers of focusing on democracy as an institutional regime – and the importance of political struggles and extra-institutional politics. We argue that Rancière's account of the police-politics relationship and political processes helps understand how SEA engagement can contribute more effectively to contemporary democratic struggles. Rancière's work is especially valuable as it confronts the 'dark side' of post-politics, yet still provides reasons for optimism. Specifically, as we elaborate, Rancière's theoretical insights and historical studies help in understanding: (i) key political processes that could help address post-politics and foster progressive change, namely assertions of equality, appropriation and disidentification, and appreciation of the aesthetics of politics; (ii) how politically effective SEA engagement strategies might be devised (e.g. the need for dissensus and attention to the creative staging of alternatives); and (iii) the risks/dangers associated with all police orders (e.g. the ongoing need to resist conformism).

The paper is organized as follows. The next section discusses SEA and post-politics, situating consensus-oriented SEA as part of a political economy context pervaded by post-politics. This is followed by an overview of Rancière's police-politics framework and his emphasis on the importance of dissensus in producing new social realities. We then focus on four aspects of Rancière's account of political processes we consider especially pertinent to SEA engagement: distinguishing *logos* from *phone*; assertions of equality; appropriation and disidentification; and the aesthetics of politics. We also reflect on the limits of Rancière's politics. After that we demonstrate the value of Rancière's thinking for SEA by re-examining two prior SEA studies – those of Unerman and Bennett (2004) and Archel et al. (2011) – through a Rancièrian lens, and discuss how Rancière's thinking can help re-politicize SEA more generally. We have selected these two papers for two main reasons. Firstly, both studies speak to the challenges of articulating and having counter-hegemonic positions heard in corporate and public policy settings, and, as our re-examination of these papers using Rancière demonstrates, the ways in which multi-stakeholder initiatives can reinforce post-politics. Secondly, both studies begin to address the politics of SEA and the role (if any) of corporations and institutions such as, inter alia, the Sustainability Accounting Standards Board, Global Reporting Initiative, International Integrated Reporting Council and the International Accounting Standards Board, in developing SEA practices. In this sense, our paper has relevance not only for SEA, but for those interested in "re-politicizing" accounting regulation more generally (e.g. Cooper & Morgan, 2013; Young, 2006). Brief concluding remarks are then made.

2. SEA and post-politics

The consensual times we are currently living in have thus eliminated a genuine political space of disagreement. However,

³ For example, Archel et al. (2011), Brown & Dillard (2013a; 2013b), Cooper et al. (2005), Dillard and Brown (2012), Gallhofer et al. (2015), Shenkin and Coulson (2007) and Spence (2009).

⁴ In addition to Chantal Mouffe, Ernesto Laclau and Jacques Rancière, this includes the work of Aletta Norval, James Tully and William Connolly. While radical democratic theorists share an interest in contingency and pluralization processes, there are important differences between them. Where relevant to our arguments, we draw out these differences in our discussion.

⁵ This is evidenced by the growing body of literature devoted to his work; e.g., Bowman and Stamp (2010); Chambers (2011); Davis (2010); Deranty (2010); Deranty and Ross (2012); May (2008, 2010); Rockhill and Watts (2009); Norval (2012a); Tanke (2011) and special issues in *Parallax* (15(3) 2009) and *Borderlands* (8(2) 2009).

⁶ Li and McKernan (2016) explore the implications of Rancière's thought for accounting and human rights. As discussed in section 6, while we agree with aspects of their analysis, our reading of Rancière offers reasons for far more optimism with respect to the progressive potential of counter-accounting practices.

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