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(ANT)agonistics: Pluralistic politicization of, and by, accounting and its technologies

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ABSTRACT

Agonistics has been put forth as a theoretical/conceptual basis for developing more democratic forms of accounting, such as dialogic accounting. However, an area of agonistics based dialogic accounting that requires further theorization is “the moment of decision”—how the democratic discussion and debate can maintain its pluralistic ethos while being focused in such a way as to ultimately lead to choosing and implementing an action. In developing a richer theorization of agonistic dialogic accounting, we engage actor–network theory, particularly the due process envisioned in Bruno Latour’s *Politics of Nature* (2004a). In doing so, we contribute to the critical accounting literature focusing on agonistic dialogic accounting by introducing Latour’s bicameral parliament and by refining Brown’s dialogic accounting principles. As a secondary contribution, our (ANT)agonistic framework responds to the calls for more democratic forms of governance in the context of accounting. We illustrate our theoretical framework with an example regarding the development of integrated reporting.

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In order to envision how to act politically, the moment of decision cannot be avoided, and this implies the establishment of frontiers, the determination of a space of inclusion/exclusion (Mouffe, 2013;14).

1. Introduction

In fundamental terms, we are concerned with the tension between pluralist democracy and political decision-making. More particularly, we develop a theoretical framework that addresses this issue in the context of applying and developing accounting and its technologies.

Alternative accounting research has long recognized the myth of accounting as a neutral technology. The origins of this myth stem from accounting’s grounding in neoclassical economic “science”, and the presumptions of objectivity, rationality and utility maximization (e.g. Chua, 1986; Neimark & Tinker, 1986; Scapens, 1994; Tinker, Merino, & Neimark, 1982; see Fleischman, Funnel & Walker, 2013 for a review). Accounting does not only reflect a reality, it participates in the construction of that reality (Hines, 1988; Morgan, 1988), imposing an ideologically imbued set of values on a variety of actors. For example, accounting research (inter alia, Cooper and Sherer, 1984; Young, 2006) confirms the political nature of financial standard

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setting and reporting as they cater to the information needs of owners/shareholders and of management accounting tools privileging profit maximization over social, environmental and other non-financial goals (e.g. Nørreklit, 2000; Contrafatto & Burns, 2013).

The exclusivity and partiality of the current hegemonic accounting regime has prompted calls for new accountings and accounting technologies that explicitly recognize the political nature of the extant processes ranging from standard setting to practice (for reviews, see e.g. Broadbent and Laughlin, 2013; Gray, Brennan, & Malpas, 2014). Following from the inherent subjectivity of any social science (Flyvbjerg, 2001), democratic processes and forms of governance have been called for to facilitate participatory dialogue and debate addressing the information needs of an expanded set of constituency groups (e.g., Brown, Dillard, & Hopper, 2015; Brown, 2009; Brown & Dillard, 2015; Boyce, 2000; Gray, 2002; O'Dwyer, 2005; Gray et al., 2014).

In response to such calls, Bebbington et al. (2007) proposed dialogic accounting as a way of analyzing and improving the efficacy of social and environmental reporting, arguing that dialogics could provide a useful conceptual context for social and environmental accounting. Inspired by the radical work of Freire (1972, 1996), Bebbington et al. (2007) employ the term dialogic accounting to denote the involvement of multiple constituencies in developing accounting tools and techniques that create and communicate relevant and timely information, enabling all to participate in decision making and to engage in back and forth dialogue to establish common ground for addressing perceived problems in organizational conduct.¹ Brown (2009) has since refocused dialogic accounting to emphasize its connections to political theories of democracy. In particular, she has suggested that Mouffe's (1995, 2000, 2005) agonistic pluralism² offers a promising theoretical foundation for dialogic accounting. Agonistic democracy, while celebrating the diversity of perspectives, emphasizes also ineradicable tensions and conflicts among various actors as well as the associated power dynamics. Brown's (2009) suggestion has been followed in a number of papers discussing and critiquing agonistic democracy as a basis for dialogic accounting (see Blackburn, Brown, Dillard & Hooper, 2014; Brown, 2009; Brown & Dillard, 2013a, 2013b, 2014, 2015; Brown et al., 2015; Dillard & Brown, 2012; Dillard and Roslender, 2011; Dillard and Yuthas, 2013; Söderbaum and Brown, 2010; for a review see Dillard & Brown, 2015).

Some of these commentators (e.g. Brown, 2009; Dillard & Brown, 2012) have pointed out that an area needing further development regarding the proposed agonistic theorizing and applications of dialogic accounting (henceforth "agonistic dialogic accounting"), and proposals based on pluralism in general, is the theorization of "the moment of decision"—how the democratic discussion and debate can maintain its pluralistic ethos while being focused in such a way as to ultimately lead to choosing and implementing an action. This question reflects the *paradox of pluralism*: For pluralism to exist there must be closure and exclusion that creates boundaries between social actors; however the ultimate goal of pluralism is to overcome differences through dialogue and debate that lead to mutual understanding. While agonistic and pluralistic principles focus on how to broaden discursive engagement to wider audiences, more development is needed regarding how to reach closure. This suggests that agonistic dialogic accounting would benefit from further development of the processual elements necessary in a prescriptive framework of democratic decision-making.

We address this issue by developing an (ANT)agonistic framework for theorizing the application and development of accounting and its technologies by combining agonistics, actor–network theory (ANT) and dialogic accounting. We propose Latour's (2004a) metaphorical "bicameral parliament" as useful in considering pluralistic decision making processes and how they might facilitate, and be facilitated by, agonistic dialogic accounting. Latour (2004a) describes a democratic political process that complements agonistics through its recognition of the necessity of decision-making and closure. On the other hand, Latour's work has been criticized for not adequately theorizing/describing the context and processes necessary before, during and after pluralistic engagement and decision making. We posit that agonistics can provide useful insights regarding these concerns. Agonistics provides a theoretical context wherein due process is achieved, and Brown's (2009) agonistics grounded principles for dialogic accounting provide some guidance in ensuring the integrity and transparency of Latour's democratic process. All three frameworks recognize structure as enabling and constraining, and all recognize the influence of agency through reflexivity and learning.

Latour's work might also constructively inform the implicit anthropocentrism of agonistic dialogic accounting. Mainstream liberal theorists have traditionally tended to reject the idea of expanding the moral – and subsequently the political – community to include nature and non-human animals. However, more recent work in political theory (e.g. Oksanen, 2001; Garner, 2010; Donaldson and Kymlicka, 2011) posits that the principles of liberal democracy are not incompatible with environmental and animal protection, and therefore it would be justifiable to enfold non-human life forms within democratic processes. Latour's (2004a) description of the political process that composes a collective reality is a particularly interesting application of such ideas as it explicitly considers both humans and nonhumans as relevant actors.

We propose an (ANT)agonistic framework to be useful in theorizing accounting and its technologies as integral components in more democratic pluralistic decision making. Expert knowledge systems such as accounting and its technologies are complicit in the construction, maintenance and modification of complex social systems (Latour, 2004a). Mouffe's agonistics articulates a post-structural context of pluralistic politicization wherein social systems are

¹ Examples of useful tools that have been developed for such purposes include ecological footprint analyses and counter accounts (Bebbington et al., 2007).

² The terms "agonistic pluralism", "agonistic democracy" and "agonistics" are used interchangeably throughout the text.

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