

**ACCOUNTING AS DIFFERENTIATED UNIVERSAL FOR
EMANCIPATORY PRAXIS:
ACCOUNTING DELINEATION AND MOBILISATION FOR
EMANCIPATION(S) RECOGNISING DEMOCRACY AND
DIFFERENCE**

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ABSTRACT

Purpose: We seek to add to efforts to treat the relationship between accounting, democracy and emancipation more seriously, giving recognition to difference in this context. To open up space for emancipatory praxis vis-à-vis accounting, we articulate a delineation of accounting as a differentiated universal and emphasise the significance of an appreciation of accounting as contextually situated. We outline implications of a reading of new pragmatism for emancipatory praxis in relation to accounting that takes democracy and difference seriously.

Design: Critical and analytical argument reflecting upon previous literature in the humanities and social sciences (e.g. Laclau and Mouffe, 2001) and in accounting (e.g. Gallhofer and Haslam, 2003; Bebbington *et al.*, 2007; Brown, 2009, 2010; Blackburn *et al.*, 2013; Brown and Dillard, 2013a,b; Dillard and Yuthas, 2013) to consider further accounting's alignment to an emancipatory praxis taking democracy and difference seriously.

Findings: A vision and framing of emancipatory praxis vis-à-vis accounting is put forward as a contribution that we hope stimulates further discussion.

Originality/value: We extend and bolster previous literature seeking to align accounting and emancipation through further reflection upon new pragmatist perspectives on democracy and difference. In our articulations and emphases here, we make some particular contributions including notably the following. Our accounting delineation, which includes appreciation of accounting as a differentiated universal, and a considered approach to appreciation of accounting as contextually situated help to open up further space for praxis vis-à-vis accounting. We offer a general outline of accounting's positioning vis-à-vis a reading of a new pragmatist perspective on emancipatory praxis. We articulate our perspective in terms of a number of design principles – for emancipatory praxis vis-à-vis accounting - that adds support to and extends prior literature. We elaborate in this context how appreciation of a new pragmatist continuum thinking that helps to highlight and bring out emancipatory and repressive dimensions of accounting can properly inform interaction with existing as well as new envisaged accountings, including what we term here 'official' accountings.

Key words: accounting delineation, emancipatory accountings, new pragmatism, democracy, difference

Paper type: Conceptual

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INTRODUCTION

Giving recognition to democracy and difference through a new pragmatist lens, we aim here to refine and develop the literature that sees accounting as playing a more emancipatory role vis-à-vis social well-being. Furthering critical appreciation of accounting, we outline implications of a reading of new pragmatism for emancipatory praxis in relation to accounting. Building upon prior contributions (e.g. Gallhofer and Haslam, 2003; Bebbington *et al.*, 2007; Brown, 2009; Blackburn *et al.*, 2013; Dillard and Yuthas, 2013), we articulate a vision and framing of this praxis that draws upon appreciation of a delineation of accounting as a differentiated universal and as a contextually situated practice, involving the mobilising of a variety of accountings within a broad ambit. In our articulations and emphases here, we make some particular contributions, including notably the following. Our accounting delineation, along with a considered approach to appreciation of accounting as contextually situated, helps to open up further space for praxis vis-à-vis accounting. We offer a general outline of accounting's positioning in relation to a reading of a new pragmatist perspective on emancipatory praxis. We articulate our perspective in terms of design principles for praxis vis-à-vis accounting, supporting and extending prior contributions in the literature. We elaborate in this context how appreciation of a new pragmatist continuum thinking that helps to highlight the emancipatory actual and potential (or in this sense ambiguous) dimensions of accounting can properly inform interaction with existing as well as new envisaged

accountings, including what we term here ‘official’ accountings (see Gallhofer and Haslam, 2003; Brown, 2009, p. 316; Brown and Dillard, 2013b, p. 188).

There have for some time been attempts to link accounting, an embedded and mutable socio-economic practice, to notions of social well-being. Some critical writers have sought in this regard to go beyond narrow and mainstream ways of seeing well-being, which often express the latter notion in overly aggregated financial economic terms, to more holistic appreciations. Some who have sought to link accounting and well-being have expressed this in terms of the idea of emancipation, mobilising the construct of emancipatory accounting in this context (see, e.g., Tinker, 1984, 1985; Dillard, 1991; Gallhofer and Haslam, 1996, 2003, 2004, 2006, 2011; Broadbent *et al.*, 1997; Boyce, 2000; McNicholas and Barrett, 2005; Roslender, 2006; Saravanamuthu, 2006; Alawattage and Wickramasinghe, 2009; Spence, 2009; Molisa, 2011; Gray, 2013). A particular branch of the literature positively mobilising notions of emancipation vis-à-vis accounting has built upon concerns to promote stakeholder dialogue and engagement and to treat the relationship between accounting and democracy more seriously, including in respect of the politics of recognition (Fraser, 2001, p. 23; Lister, 2002). This branch, which has been most evident in the social/environmental/sustainability accounting literature, has reflected a new pragmatist interventions in the social sciences and humanities and in the wider field of praxis to hang on to emancipation, democracy and well-being as desirable, meaningful and interrelated social goals (e.g. Gallhofer and Haslam, 2003; Bebbington *et al.*, 2007; Brown, 2009, 2010; Dillard and Roslender, 2011; Dillard and Brown, 2012; Brown and Dillard, 2013a,b).

These latter interventions have drawn upon and sought to refine and develop, including with appreciation of what is taken as specific to accounting, work in the humanities and social sciences influenced by postmodern and post-structuralist thought that has engendered more

pragmatist, if still critical (see Gallhofer and Haslam, 2003; Unger, 2007; Brown and Dillard, 2013b, p.179), and post-Marxist readings of emancipation/liberation and democracy (see notably Laclau and Mouffe, 2001; Laclau, 1990, 1992, 1996, 2000a; Mouffe, 1993,a,b; Yar, 2001; Norval, 2004, 2007, 2009). Here, on the one hand, new universal constructions of emancipation that are less than pristine or straightforward and more pragmatic have been promoted. New pragmatist theorising articulates a continuum thinking whereby emancipation is a process rather than the outcome of a single revolutionary act - the more emancipated state may be *approached* in a process that is clearly not straightforward – and whereby, according to the logic, at any moment all phenomena are understood in terms of a fusion of (mutable) emancipatory and repressive dimensions (Laclau, 1990, 1992, 1996, 2000b; Butler, 1993, 2000; Lister, 1997, 2003; Prokhovnik, 1999; Critchley and Marchart, 2004). On the other hand, the value of respecting difference, reflected in constructs such as *universality that respects the particular* and *differentiated universalism*, whereby realising universalism is contingent upon respecting difference, has been emphasised (see Butler and Scott, 1992; Calhoun, 1995; Benhabib, 1992, 1996, 2002; Alexander and Mohanty, 1997; Lister, 1997, 2003; Roy, 2005, 2006). One version of the latter gives recognition to plurality in emancipation or ‘emancipations plural’ – conceiving of differences or different interests that one may try to mobilise together and link in ‘chains of equivalence’ - beyond emancipation ‘singular’ (and, in relative terms, ‘simple’) (Laclau and Mouffe, 2001; Laclau, 1990, 1992, 1996, 2000a; Mouffe, 1993a,b). This theoretical work recognises the complexity of re-constituting the universal vis-à-vis emancipations plural through aligning different interests and engaging in the politics of recognition (Laclau, 1992, 1996, 2000b; Mouffe, 1993a,b; Critchley and Marchart, 2004; Norval, 2007, 2009; Söderbaum and Brown, 2010).

The construct differentiated universalism, as hinted above, may be understood as an overlapping articulation of this way of thinking as it renders would-be emancipatory and radical democratic projects ‘more compatible with the democratic principles of equality and recognition of difference’ (Roy, 2006, p. 10). Such a framing of difference in this context translates into a politics and democracy resting on principles of agonism rather than the deliberative approach associated with Rawls and Habermas, if some see logic in refining the deliberative position or in any case acknowledge that one may, from an agonistic lens/perspective, learn from and engage with real world projects holding themselves out as deliberative (cf. Laclau and Mouffe, 2001; Laclau, 1990, 1992, 1996, 2000a; Mouffe, 1993a,b; Critchley, 1996; Bauman, 2001; Fraser, 2001; Nederveen Pieterse, 2001; Hicks, 2002; Critchley and Marchart, 2004; Norval, 2004; Roy, 2005, 2006; Dryzek and Niemeyer, 2006; Dahlberg, 2007; Knops, 2007; Marchart, 2007; Brown, 2009; Bächtiger *et al.*, 2010; Bond, 2011; Brown and Dillard, 2013b).

Gallhofer and Haslam (2003) have actually stressed that the challenging theoretical discourse concerning emancipation in the new pragmatism interestingly promotes the interlinked notions of (radical) democracy and transparency (and related notions), which interfaces significantly with accounting.¹ They indicate that this parallels accounting’s positioning in a more general critical theorising. And, furthermore, interventions in the accounting literature that take the accounting-democracy interface more seriously (see Brown, 2009; Dillard and Brown, 2012; Brown and Dillard, 2013a,b), seeking to develop or mobilise accounting - or ‘accountings’ (to use the term much used by Anthony Hopwood) - for a democracy respecting difference and plurality, represent a substantive contribution to build upon. From studies that have already engaged with new pragmatist praxis vis-à-vis accounting, we already begin to appreciate accounting’s significance here, including the significance of a

plurality of accountings as contextually situated phenomena. Yet, while prior studies have been substantive and indicative of ways forward, we are concerned that appreciation of accounting's possibilities is underdeveloped and suggest that further critical appreciation of accounting can open up more space for a new pragmatist emancipatory praxis. Firstly, we see a need to re-consider the delineation of accounting – the placing of borders around accounting in defining or constructing, explicitly or implicitly, the concept.² Previous approaches to accounting delineation have in our view struggled to steer between overly constrained and under-constrained notions of the accounting concept. Reflection on accounting's delineation offers insight that can effectively clear a pathway for a richer appreciation of the potential role of accounting(s) vis-à-vis praxis. Here, it is important that we do not de-link accounting from that which constructs it, including the agency involved: just as we should be concerned that accounting is a force that constructs (Hines, 1988), we should take seriously the construction of accounting – and our own role in that, including as academic educators, writers, reviewers and editors. Secondly, we would stress the need to better appreciate in this regard insights from an understanding of accounting as contextually situated. We attempt in this paper to clear some space for praxis in these senses and then go on to build upon, extend and refine prior contributions in outlining implications of a new pragmatist perspective for praxis in relation to accounting. We outline derived insights and practical implications and articulate these as a set of principles for the design of emancipatory praxis vis-à-vis accounting. We hope that this vision and frame, put forward as an outworking of critical thought on accounting(s) for the real world, bolsters and adds to existing literature and stimulates further discussion.

The structure of our paper is as follows: some further reflections, for our purposes, on new pragmatist theoretical interventions regarding universality, democracy and difference - this

section resonating with prior literature but having particular emphases later drawn upon in our own contribution; elaboration of an accounting delineation and key aspects of accounting as contextually situated - to open up further space for praxis; outline of implications of a reading of new pragmatism for praxis vis-à-vis accounting, with some insights for the operationalisation of this praxis in terms of principles of design; concluding comments.

ON SOME KEY NEW PRAGMATIST THEORETICAL INTERVENTIONS ATTENDING TO DEMOCRACY AND DIFFERENCE: INSIGHTS BEGINNING TO SUGGEST A COMPLEX POSITIONING OF ACCOUNTING

Here, we elaborate further the significance of difference vis-à-vis concerns to foster and promote democracy and emancipation, drawing from this to discuss more explicitly how we may respond to difference's challenge. This will inform our concern to articulate a vision and framing of praxis vis-à-vis accounting that takes democracy and difference seriously.

Theorists have come to articulate difference's significance in reflection on the real world context. For Young (2011, p.163), recent globalist developments have far from eradicated difference but have rather enhanced it:

Contrary to assumptions of modernization theory, increased urbanization and the extension of formal equal rights to all groups has not led to a decline in particularist affiliations. If anything, the urban concentration and interactions among groups that modernizing social processes introduce tend to reinforce group solidarity and differentiation...People do not usually give up their social group identifications, even when they are oppressed.

Theorists motivated by praxis have come to highlight and attend more to *different* struggles beyond classical Marxist tenets (e.g. Mouffe, 1993b; Butler, 2000; Laclau, 2000b; Žižek, 2000; Lister, 2003; Fraser, 2008; Young, 2011). The view that there is a 'privileged' agent of change engaged in a single struggle bringing about universal emancipation through a single

revolutionary act has been problematised. The emphasis on difference impacts on the envisioning of emancipation. For Young (2011, p, 163), on social movements:

Implicit in emancipatory movements asserting a positive sense of group difference is a different ideal of liberation, which might be called democratic cultural pluralism...[Here]...the good society does not eliminate or transcend group difference. Rather, there is equality between socially and culturally differentiated groups, who mutually respect one another and affirm one another in their difference.

This fits with the new pragmatist continuum view of emancipation as awkward process – emancipation, and democracy, are seen as unrealisable (‘impossible’, see the Laclau and Žižek ‘Questions’, Butler *et al.*, 2000, pp. 8, 10; see also Butler, 1993, 2000; Tully, 2004) in a pure and absolute sense – opening up a more uncertain landscape where communications and engagements assume greater significance for praxis (Laclau, 1990, 1996, 2000a; see Gallhofer and Haslam, 2003). For Young (2011, p. 166), a politics of difference and recognition ‘asserts that oppressed groups have distinct cultures, experiences and perspectives on social life with humanly positive meaning...rejection and devaluation of one’s culture and perspective should not be a condition of full participation in social life’.

This raises significant issues, including if and how (relatively) oppressed groups (and more generally individuals) can unite in emancipatory struggle. For Mouffe (1988, p. 42), diverse (democratic) struggles are to be linked in ‘chains of equivalence’, constituting ‘a new kind of articulation between the universal and the particular’ (Mouffe, 1993, p. 36; see Laclau, 2000b, p. 301) consistent with an agonistic democracy (Butler *et al.*, 2000, p. 2) and increased sensitivity to difference, giving different interests and struggles recognition, listening to and facilitating their voice and engaging with them, concerns particularly emerging vis-à-vis democracy. For Mouffe (1988, p. 36): ‘Radical democracy demands that we acknowledge difference – the particular, the multiple, the heterogeneous...’. The new

theorising suggests much complexity as well as possibility. For Lister (2003, p. 91), on praxis in the new thinking, 'the difficulties are not to be understated'. Constructing chains of equivalence between different interests and struggles is hard. There will be overlapping identity interests equating to an opposing of a hegemonic neoliberal consensus – Laclau (2000b, p. 302) sees the elements in the chain of equivalence coming together as 'bearers of an anti-system meaning' - but there will also be identity interest conflicts. Multiplicity, as site of antagonism, is inevitably politicised (Mouffe, 1988, p. 34). Mouffe (1992, p. 372) sees 'constant subversion and overdetermination' of a particular subject-position by others.

Yet, one must face this complexity, as per Mouffe's (1988) rhetorical question: 'How can we grasp the multiplicity of relations of subordination that can affect an individual if we envisage social agents as homogenous and unified entities?' The complexity renders conflicts hard to resolve, and links in a chain of equivalence weak. Mouffe (1988, p. 42) stresses that the particular interest struggles do not 'spontaneously converge'. Group identities need transforming so that particular group demands can 'be articulated with those of others according to the principle of democratic equivalence'. Laclau ('Questions', in Butler *et al.*, 2000, p. 8) wonders what social agency is compatible with this, suggesting that a particular needs to become the 'general equivalent', representing (but not absorbing) the chain of particulars of the other struggles linked and partially stabilised in constructing the universal:

...the more extended the chain of equivalences, the more the need for a [general equivalent] representing the chain as a whole. The means of representation are, however, only the existing particularities. So one of them has to assume the representation of the chain as a whole...the strictly hegemonic move... (Laclau, 2000b, pp. 302-3).

Acknowledgment of the terrain's complex and imperfect character should not negate efforts to respect difference in negotiation.³ Given problematic power relations, it is a *pragmatic*

challenge to promote the voice of marginalized groups and the unrepresented (Butler, 2000, p. 270; Lister, 2003, p. 91). And we should acknowledge that the new pragmatist working of the politics of identity and recognition does not conceive a pure, de-politicised, identity representation but rather promotes openness in seeking to understand and respect difference (see Torfing, 2005; Brown, 2009, p.317; cf. Spivak, 1990). Through the emancipatory actor's lens, new pragmatist praxis seeks emancipation(s) in and through its interactions with different identity positions. Its pragmatism is an understanding of difference with emancipatory intent. It values here the assumption by a particular of the role of general equivalent, the (dynamic) co-ordinating force of emancipation(s) striving to construct a chain of equivalence. And, if it recognises potential insight in understanding all identity positions (see Gallhofer and Haslam, 2003) and seeks to rescue positions in struggle (see Brown, 2009, p.324), critical pluralist emancipatory engagement does not take at a given moment all identity interest positions to be exactly of the same worth. Critical pluralism is not an extreme relativism. Indeed, Mouffe clarifies that positions must have basic commitments to democracy, freedom and justice to be included in the chain of equivalence. Extending this in continuum thinking, new *pragmatism* acknowledges the need for choice, arbitration and effective prioritisation vis-à-vis the worth of positions.

A common sense of repression and injustice between the different struggles, interests and identities should be expressed in a concern to change and better the socio-political order. The particulars thus linked, following Young (2011), will respect each other's positions. Laclau and Mouffe (2001) especially appreciate the significance, for aiding the formation of a collective force, of the notion of a ('friendly') enemy – e.g. neoliberalism, neoliberal globalism or the neoliberal hegemonic – and the notion of a 'social imaginary' (e.g. Laclau, 2000b), a positive alternative vision or sketch (see Bronner, 1994) to aim for. Laclau and

Mouffe (2001) promote an imaginary constructed out of liberal democratic ideals – equality and freedom - in this sense pursuing immanent critique (Held, 1980). In the context of globalization or globalism, a social imaginary can be constructed at the global level (see Fraser, 2008), as well as at other levels, so that alliances can work together transnationally, with those gaining power locally exercising power globally through alliances.

The above suggests a multiplicity of (dynamic) forms and sites of praxis. Given the impurity of positions of universality and particularity, existing institutions and practices will have dimensions to work with and rescue as well as negate, while concerns to construct new institutions and practices should be informed by appreciation of their repressive as well as emancipatory dimensions. Further, continuum thinking and new pragmatist attending to difference are not the same as a renunciation of the radical emancipatory project vis-à-vis social/global structures: one keeps retuning to reflection on the latter to fuel and structure emancipatory engagement (see Žižek, 2000; Žižek ‘Questions’, Butler *et al.*, 2000, p. 10). Concerns about structure and issues of distribution, focuses of struggle, should be pragmatically reconciled with recognition of diverse interests (Fraser, 2001, p. 21). Further complexity is acknowledged and reflexivity called for in appreciating non-straightforward change along a continuum, including awareness that goals strived for can change.

The above already indicates possibilities in respect of accounting and praxis. Before making these more explicit, we endeavour next to open up more space for praxis through two interventions: re-visiting the issue of accounting delineation and giving emphasis to an understanding of accounting as contextually situated.

OPENING UP FURTHER SPACE FOR PRAXIS: THE IMPORTANCE OF AN APPRECIATION OF ACCOUNTING DELINEATION AND ACCOUNTING AS CONTEXTUALLY SITUATED

In constructing a vision of accounting(s) in relation to emancipatory praxis attending to democracy and difference, we should respond to the challenge of delineating accounting for these purposes. We delineate accounting as a differentiated universal. This move furnishes a way of seeing and theoretically articulating the scope of accounting(s) vis-à-vis emancipatory praxis and it is consistent with the principle already articulated, as it provides for the possibility of taking the plural seriously. We go on to give emphasis to the significance for praxis of an appreciation of accounting as contextually situated. Having in these ways opened up space for praxis, we can then better proceed to the challenging task of constructing a vision and framing of accounting(s) vis-à-vis emancipatory praxis.

Challenges in the delineation of accounting

McGlennen (2003, p. 128), in the context of literary analysis, sees the ‘very act of delineation’ as being significant in setting borders and boundaries and bringing fixedness to a concept. In delineating accounting, we erect borders that help define what accounting is and is not, i.e. we engage in acts of inclusion and exclusion. Thus, accounting may be narrowly or broadly conceived. Delineation is a matter of politics as well as semantics. For example, narrow delineations of ‘accounting’, as dominant in professional – and indeed academic - discourses (the narrowness in the academic here indicating the role of the profession in the history of academic accounting), are substantively shaped by the perceived interests of narrowly defined users (e.g. shareholders, their ostensible managerial agents and investors in

the case of private sector business organisations) as well as of the profession itself (Gallhofer and Haslam, 2003, 2007). If we juxtapose broader delineations to such narrow ones, we can see the danger that the latter displace alternative accountings that, for example, provide accounts of poverty, alienation, oppression and eco-system destruction (Gray, 2013). Such a danger is problematic vis-à-vis concerns to better reflect a plurality of interests.

At the same time, alternative accountings, beyond the narrower delineation of professional accounting, might be denied the status of the latter in public perception and thus command less authority (see Gallhofer and Haslam, 1991). Gray (2002, p. 363) hints at such a point in an historical reflection on social accounting: ‘...until fairly recently...social accounting was not considered to be part of *accounting* [emphasis in original]’. A further issue with the adoption of a narrow delineation of accounting by those following a critical perspective is that analyses of accounting as concept and practice may conclude that accounting is wholly bad, repressive or destructive - perhaps even something to be got rid of, a view expressed according to anecdotal evidence (see also Gray, 1998; Gallhofer and Haslam, 2003)! Indeed, critical perspectives on mainstream accounting do tend to concentrate on the negatives of such practices. Studies identifying the emancipatory potential of these practices are not very common, while studies identifying emancipatory dimensions and functionings of current practices are even rarer (see, however, Gallhofer and Haslam, 1995, 2003; Gray, 1997; Shaoul, 1998; Gibson *et al.*, 2001; Brown, 2009, p. 316).

More generally, and expanding upon the above line of argumentation, we should acknowledge that even a critique that is blinkered in the sense that it adopts a narrow delineation of accounting can still encompass an emancipatory intervention. For example, someone with a narrow delineation of accounting may elaborate a critique of a quite

particular accounting practice (e.g. a professional accounting report) that has some emancipatory implications. Moreover, such an intervention may benefit from an appreciation of accounting's specificity – something that potentially could be displaced in critique adopting a broader delineation of accounting. This argument has merit but one also has to appreciate the extent that such critique helps reinforce a narrow conception of accounting (cf. Critical Theory's critique of the fixations of traditional theory, Held, 1980).

A process of exclusion devaluing a candidate for the label 'accounting' can occur in the context of research. Hopwood (2007, p. 1367) gives an instance of this:

[The Ball and Brown study] was rejected by *The Accounting Review* [emphasis in original]...the reason for the rejection being that it was not accounting...

Given that we are concerned here to explore accounting's potential vis-à-vis diverse interests, it seems clear that the kind of restrictiveness through a narrow delineation of accounting that is questioned by, for example, Gray and Hopwood (*supra*), is problematic.

Responding at least in part to issues with the narrower delineations of accounting, attempts have been made to construct broader delineations. Notable here, of course, are attempts by researchers concerned to adopt a stakeholder conception of the business organisation and to delineate an accounting that would account for the organisation's social and environmental impact (Gray *et al*, 1996; Gray, 2013). These attempts well illustrate the difficulties researchers have faced in trying to delineate broader notions of accounting. Gray *et al* (1996, p. 11), for instance, argue that:

...traditional accounting is one particular form of the broader, richer 'social accounting' or social accounting is what you get when the artificial restrictions of conventional accounting are removed...possible 'accountings' include everything from descriptions of one's time at university to novels, from journalism to advertising, from prayer to excuses...⁴

Gray *et al* (1996, p. 11) articulate their delineation drawing from a systems perspective echoing the question: what is the general phenomenon of which an actually existing accounting is an instance?⁵ They thus indicate appreciation of a generic form of accounting, which they term *social accounting*. Gray (2002, p. 692) begins to see social accounting as accounting without constraints, i.e. as the ‘universe of possible accountings’ (see Collison *et al.*, 2010, p. 956) – although this ‘universe’ apparently excludes ‘conventional’ accounting (Gray *et al.*, 1996), which implies that the word ‘accounting’ itself is being understood as having quite different meanings at different points in the text, if a contradiction is to be avoided (again pointing to difficulties of delineation). In contrast to the rigid and overly restrictive boundaries of narrower delineations of accounting tied substantively to professional policy and practice, the risk in the type of broad delineation elaborated by Gray *et al* (1996, p. 11) is that it includes almost everything – inclusion of prayer and excuses comes close, at least, to including every communicative act. Boundaries seem to have disappeared and one begins to ask, perhaps, what is not accounting? Such a broad delineation, in part lacking in coherence and absent any substantive attempt at categorisation, is problematic in being too vague and overlooking the specific – and easily dismissed. No wonder that Gray *et al* (1996, p. 11) themselves dismiss it as ‘impracticable’.

Hopwood (2007, p. 1367), in discussing the rejection of the Ball and Brown study by *The Accounting Review*, also turns the focus upon the drawing of borders around accounting:

There were then, there have been in the intervening period, and there are now people who think that they know what accounting...is. How wrong these people are. They are the ones who list the attributes of the *status quo*, seemingly wanting to confine the new to being within the boundaries of the old. They have no conception that accounting and accounting research have repeatedly changed across time, and when things change they become what they were not, at least in part.

This quote is of interest as it explicitly focuses on those engaged in border construction and suggests that they are ‘wrong’ in claiming to ‘know what accounting...is’. Contrary to Hopwood (2007, p. 1367), however, we would argue that delineating accounting is not a *naïve* act but a *political* one. A delineation of accounting gives direction. In including and excluding, the drawing of the line is consequential in terms of accounting’s impact on well-being. It may draw attention, for instance, to what is deemed to matter and displace attention from what is not deemed to matter in a hegemonic structure. It may restrict possibilities, whether it is explicit or implicit. Gallhofer and Haslam (2007), in this regard, elaborate how a large number of NGOs globally were unable to persuade the *International Accounting Standards Board* to support an accounting policy change that was consistent with the Board’s own framework but that upset powerful interests. Hopwood, like Gray, is on solid ground when criticising the narrowness of others than he is in terms of elaborating a broader delineation: here there is a resort to an open-ended vagueness. A problem with vague delineations of accounting is that in practice they offer little positive for emancipatory praxis vis-à-vis accounting: and it is of note here that, in the effective absence of much in the way of an alternative, researchers may tend to fall back on the narrower conceptions. Hopwood’s (2007) anti-essentialist acknowledgement of the contingent opens up potentially radical possibilities but risks displacing ways forward.

The above discussion already indicates important challenges facing attempts to delineate accounting so as to align it with praxis taking democracy and difference seriously. We need to accept accounting delineation as a political act and delineate accounting so as not to restrict or mollify but rather to enhance praxis recognising difference. We should be cognisant of the authority accounting can command in public perception in this context. And

we ought to promote various particulars for praxis and appreciate their character in aligning them to the universal and understanding their interaction with each other and beyond.

Accounting as a differentiated universal

That we are concerned to articulate a broad delineation of accounting points to our construction of a universal. That we seek to promote a variety of accountings to match the calls of an emancipatory praxis respecting difference points to the significance of particulars that differ from each other. For us, *differentiated universalism* provides a way forward in this context. Lister (2003, p. 9) sees differentiated universalism as ‘combining the strengths of both universalism and difference’. Delineating accounting as a differentiated universal would provide us with a generic/universal category – a generic accounting concept - with key characteristics, which signify a social practice as accounting and demarcate it from other social phenomena. This generic/universal category contains within it various particular accountings that share the generic/universal characteristics but are differentiated through their own particular characteristics.

We can simplify and render coherent a broad delineation of accounting as differentiated universal, which would serve as a working delineation and frame, by considering limits of accounting vis-à-vis the concept of *account*. We may thus see accounting as representation (descriptive or prescriptive) that involves the giving or rendering of an account – where an account is the exposition of the state and/or the functioning of things past/present/future. To the extent that information is understood in a quite general sense, accounting in this delineation always involves conveying information, as well as creating ‘visibility’ or ‘transparency’ and, at least potentially, is a ‘communication’. And, in this regard, it

encompasses information in relation to the discharging of accountability - which may always involve an actual or potential decision (hence at this level transcending a dichotomous view in accounting theory, cf. Gray *et al.*, 2013). While even this broad delineation is subject to mutability, it can be articulated for our purposes as a working delineation of accounting as a generic concept. As indicated, this delineation is constituted by a variety of particular accountings that all reflect the characteristics of the generic/universal category but differ from each other in terms of their own particular characteristics. These particular accountings can be grouped into sub-categories of the general category in various ways.

Aside from coherence, there are a number of actual and potential strengths of the broad working delineation of accounting we have articulated. It clearly goes beyond the limits of narrower delineations of accounting such as those strongly shaped by professional accounting discourse/practice and, for instance, the well-known definition of accounting set out by the *American Accounting Association* (AAA, 1966). It encompasses a variety of particular accountings that potentially provide a match with the demands of emancipatory praxis. The delineation opens up the space for envisaging new accountings and new imaginings of accounting. In this sense, the delineation is very inclusive and its potential to respect difference and plurality, and to facilitate different voices, is thus clear. To the extent that the label accounting retains authority or can come to command authority, the delineation potentially gives greater authority to a variety of accountings that might be more emancipatory.

The fuller response to the calls of emancipatory praxis vis-à-vis accounting comes in the articulation of particular accountings. We can approach this in terms of elaborating and constituting sub-categories of the generic category. In so doing, we need to frame this within

a critical appreciation of the theorising informing this project. This means embracing continuum thinking and the ambiguity of the functioning and dynamics of phenomena in the context of which they are part. Such a critical appreciation problematises rigid categorisations and dichotomous thinking. Categorisations involving dichotomies are simplifications and continuum thinking suggests emphases rather than strict categorisation. Categorisation is at best here a way of simplifying the task of understanding, although as such it is helpful in enhancing appreciation of accounting particulars vis-à-vis emancipatory praxis. A reflexive approach to categorisation should also be cognisant of the politics of categorisation: what categories are recognised and worked with, and what categories are not, will impact upon praxis vis-à-vis accounting and hence upon the character and efficacy of that praxis. From this, then, it is important to give serious attention to the issue of sub-categorisation of accountings within the generic category.

The Importance of an Appreciation of Accounting as Contextually Situated

While it is implicit in the above that accounting is contextually situated, a substantive reflection on this leads to a more complex appreciation of accounting as a differentiated universal that, as we shall come to further elaborate, suggests more insights for an emancipatory praxis vis-à-vis accounting. Research studies undertaking social and contextual analyses of accounting have helped to advance the insight that accounting has a number of properties and dimensions that interact with each other and with the context of which they are part so as to engender a complex social impact. For instance, Gallhofer and Haslam's (1991, 1996, 2003, 2006) analyses of accounting in action, which resonate with the critical perspective informing this paper, appreciate how an accounting process that makes transparent and visible is mediated not only by accounting's substantive content but by its

form (including the nature of media in which it is articulated), its aura (or its image in society) and usage (who uses it and how, including for what purpose). These phenomena interact with each other and with wider contextual forces to engender social impact.

To appreciate the significance of this, we may note that accounting's social impact, its mix of emancipatory and repressive effects, may come to change while accounting's content substantively remains the same. Gallhofer and Haslam (1991) elaborate a transformation in accounting's aura that helps radicalise a substantively hegemonic practice. Gallhofer *et al* (2006) point to the mediating significance of a change in accounting's form (see also Gallhofer and Haslam, 1991, 1996, 2003, 2006), while Gallhofer and Haslam (2007), citing insights from Stiglitz, elaborate the impact of a change in accounting's usage (see also Arnold and Hammond, 1994; Arnold, 1997; Gallhofer and Haslam, 2003, 2006).⁶ More generally, there is clearly a substantive literature (in journals such as this one) linking changes in accounting's social impact to wider contextual forces. Such analyses are not restricted to analyses of conventional accounting practices. In a study exploring a practice of counter accounting, Dey *et al.* (2012) indicate positive dimensions of the practice but underscore the mediating role of contextual factors, including the strategy and tactics of key actors, power dynamics and the nature of the governing structure (see also Gray *et al.*, 1997; Cooper *et al.*, 2000; O'Dwyer, 2005; Fraser, 2012). This literature on accounting in context renders more complex appreciation of accounting as a differentiated universal. One recognises that difference is shaped by a mix of properties and dimensions, as well as by wider contextual forces, with content only being one of the properties.

We are not suggesting that such insights have not been addressed at all in the prior literature we are aiming to build upon. Indeed, in seeking to mobilise more emancipatory or enabling

accounting vis-à-vis concerns to better the well-being of people and the planet, not only is there appreciation in that literature of the significance of accounting's content but also, for instance, of accounting's form, usage and indeed aura (see Brown, 2009). There is also recognition of how the mediating properties and dimensions of accounting, and their dynamics, impact and can come to impact differentially vis-à-vis different social groups. For example, there is recognition that for some groups and identity positions auratic properties of accounting may have a greater force and that the need to question particular expert discourses may differ in intensity between groups (Brown, 2009). And Gallhofer and Haslam (1991) suggest that an understanding of context and dynamics in and around accounting properly impacts not only on the mode but the timing of interventions. What we are concerned to stress here is that an appreciation of accounting as contextually situated needs to be explicitly and systematically drawn upon for praxis as the insights are very relevant therefor.

The above insights into accounting's delineation and contextual situatedness properly open up space for praxis. We can now better turn to more explicitly considering the outworking and practical implications of the new pragmatist insights for praxis vis-à-vis accounting.

OUTLINE OF THE IMPLICATIONS OF NEW PRAGMATISM FOR PRAXIS VIS-À-VIS ACCOUNTING

What are the outworkings and implications of the new pragmatist insights for praxis vis-à-vis accounting? How is our liberating accounting delineation, seeing a multitude of possibilities for accounting as a differentiated universal, best expressed in the new pragmatist perspective? How should insights from understanding accounting as contextually situated be here expressed? The theoretical articulation above suggests that it is quite a challenge to respond

to these questions. The task is facilitated, however, by the substantive efforts in prior literature. Thus, in responding to the questions, we have significant contributions, notably Brown (2009) and related work (e.g. Dillard and Roslender, 2011; Dillard and Yuthas, 2013; Blackburn *et al.*, 2013), to build upon. Here, we seek to extend and refine this, adding our own articulations and emphases.

Before seeking to respond to the challenge more substantively, let us underscore its difficulty. It is a difficulty shared with all serious attempts to understand the very complex social and to seek its transformation with regard to a particular phenomenon in the name of betterment. The insight – and we should acknowledge that an overview here is from our perspective as advocates of praxis, seeking to find possibilities in context - that there is no privileged agent or identity interest vis-à-vis praxis, nor any agent or position that we can totally ignore, and the character of a radical democracy, indicate the complexity of ways forward for praxis/accounting. Laclau (*supra*) refers to a strictly hegemonic move, the importance of a particular becoming the ‘general equivalent’ that represents (but does not absorb) the chain of particulars of the other struggles linked and partially stabilised in constructing the universal. A critical pluralist addresses (and sees possibilities for change in) difference, pragmatically seen as different identity positions. The need to choose in the face of complexity suggests openness to possibilities, a respecting of the complex ambiguities of actual and potential. The complexity suggests, as we shall elaborate, an array of possibilities for praxis vis-à-vis accounting. And it points to the importance of reflexivity and the need to question goals and strategies: feedback is here important.⁷ Given the challenging nature of the task, then, one can only here sketch a vision and framing for praxis in relation to accounting. Our aim is to stimulate further work by providing a succinct overview of a complex articulation, which, as

is agreed and reflected in the prior work that has inspired us, cannot be reduced to a straightforward recipe in a cookbook.

Our efforts below are structured as follows. We first offer a general outline of implications of a reading of new pragmatism for praxis vis-à-vis accounting that attempts to infer directly from the dimensions of the theorising various modes of accounting. These modes of accounting - reflecting a dimension of our delineation of accounting as a differentiated universal - are grouped into a number of broad categories. The general outline helps to underscore the important role of various modes of accounting for new pragmatist praxis. In so doing, it suggests that if the force of general equivalence can properly mediate the accountings in new pragmatist terms then this will advance praxis (cf. Blackburn *et al.*, 2013). We then go on to sketch a set of principles of design for new pragmatist praxis in relation to accounting, indicating how a new pragmatist praxis vis-à-vis accounting can more substantively be operationalised.

General outline of implications: modes of accounting inferred from new pragmatist theory

The above theoretical appreciation points to key dimensions of new pragmatist praxis that are suggestive of accountings – as per our delineation of accounting as a differentiated universal. The concern to take difference seriously but not to overlook structural issues are two key dimensions here, while another is the envisaged role of the general equivalent in not only engaging different identity positions but seeking to align these in a chain of equivalence. Regarding difference, following Laclau and Mouffe (2001), it is important to acknowledge on-going tension and conflict between particular identity interest positions that may be reflected in (accounting) representations (cf. Brown, 2009; Blackburn *et al.*, 2013, p. 14). In

relation to difference, there are a number of broad categories of representation that might be understood as accountings and tension and conflict will be found in relation to all categories. Prior to elaboration of these broad categories of accounting it is important to appreciate a key dimension of new pragmatist praxis: that is, a key conflict for this praxis, which again will be found in relation to all these broad categories of accounting, is that between the general equivalent – or would-be general equivalent - and other particular identity interest positions. Appreciation of the latter dimension is of significance because the *mediation* of accountings across all broad categories by the force of general equivalence is a key dimension of new pragmatist praxis. The broad categories of accounting here are: firstly, accountings that represent the interests of the different identity positions, for instance, by listing their demands; secondly, accountings with a variety of focal objects at various levels (e.g. business organisations, states, various institutions) differentiated to represent the various identity interest positions; thirdly, accountings that reflect particular interactions – beyond those of the other categories – between identity interest positions; fourthly, accountings – from the micro-level to the macro-level – that reflect more directly the concerns of the general equivalent to construct a chain of equivalence. A further broad category of accountings is suggested by the new pragmatist concern to remember macro-structural issues. This is the set of accountings that may be mobilised to represent such issues, with significant mobilisations being made by the force of general equivalence vis-à-vis the concern to build a chain of equivalence. Below, we elaborate further this general outline. Subsequently, to develop further insights for the operationalisation of praxis vis-à-vis accounting - via the articulation of principles of design for this praxis - we turn to considering additional layers of complexity: for instance, reflecting on how new pragmatism sees already existing accountings as well as new envisaged accountings in society.

Interacting with Difference

A new pragmatist praxis, with its emphasis on interest plurality, recognises a wide variety of identity interest positions. Subject to the commitment to basic values (Mouffe, 1996; Laclau and Mouffe, 2001; Brown, 2009, pp. 319-323), the perspective is inclusive (cf. Blackburn *et al.*, 2013, pp.3-4). In seeking to represent these identity interest positions – for instance, in accounts of the goals and demands of these positions – the force of general equivalence is involved in a dual role that would be reflected in accountings: taking difference seriously *and* paving the way for the construction of commonality between the positions. Brown (2009, p.323) refers to a destabilising and challenging of self-understandings through agonistic interaction, for instance, through generating new visibilities or surfacing contradictions. An integral concern here is to develop an identity's recognition of its own repression, exploitation and alienation (Laclau, 2000b; Lister, 2003; cf. Thomson and Bebbington, 2005). Such accounting representation is not straightforward and the underlying tensions between interest identities would continue to be reflected in particular accountings diverging from those mediated in praxis by the general equivalent, reflecting Laclau and Mouffe's (2001) appreciation of a continuing field of conflict.

In new pragmatist praxis, again important are those accountings mediated by the force of equivalence that have a variety of focal objects (at several levels, e.g. macro-, meso- and micro-levels, see Brown, 2009, p.327) and that are differentiated to reflect the different identity interest positions. These accountings bear some useful comparison and contrast with modes of accounting articulated in prior literature in relation to varieties of stakeholder engagement (see Gray *et al.*, 1997; Bebbington *et al.*, 2007). The latter accountings typically reflect a restricted focus on the conventionally understood business organisation, tend to

engender engagement that is more monologic than dialogic (see Thomson and Bebbington, 2005; Bebbington *et al.*, 2007; Blackburn *et al.*, 2013) and have mostly mobilised only a small sub-set of the interest identities envisaged in a new pragmatist praxis. Focused on emancipation(s), new pragmatist accountings would reflect vis-à-vis the business organisation identities including categories of people (albeit with sensitivity to simplistic dichotomy in categorisation), for instance as children, as elderly, by gender, by sexual orientation, by ethnicity, by social background, as indigenous, along with, for example, as environmentalists and as workers - many of these identity interests going beyond constituencies often conventionally envisaged (see Dillard and Yuthas, 2013). Further, any prioritising of identity interests will tend to vary between these two interventions. The variety of interests also indicates the associated rich varieties of accounting suggested by a new pragmatist praxis and the variety of ways in which such accountings would need to be put together and processed (see Blackburn *et al.*, 2013, p. 9). Dey *et al.*'s (2012) overview of types of counter accounting indicates a refined appreciation of the differentiated accounting possibilities here. Again, the construction of these accountings by the force of general equivalence is integral to a set of necessarily pragmatic exercises (see Boyce, 2000) that is geared to both taking difference seriously *and* paving the way to effecting alignment between the different interest identities (Brown, 2009) – once again there are envisaged competing accountings reflecting underlying tensions of the plural field. Thus, new pragmatism means not only respecting difference and acknowledging identity conflicts but also effecting transformation of group identities so that particular group demands can be articulated with those of others according to the principle of democratic equivalence (see Trend, 1996; Laclau and Mouffe, 2001). Thus, accounting representations here reflect complex dimensions.

Another broad category of (again, contested) accounting representations that can be inferred to be of relevance in new pragmatism are those that emerge in the context of interactions (beyond those envisaged in the first two categories) between the interest identity positions and that are mediated by the force of general equivalence (see the discussion of interactions in Brown, 2009, pp.323-327; Blackburn *et al.*, 2013, p.13; see also Thomson and Bebbington, 2005). Here, key accountings are those that can be mediated by and inform the force of general equivalence. They may enhance understanding (including mutual understanding between different identity positions) and they may help arbitration between the positions (cf. Addis, 2001; see Brown, 2009, p.323). As such, they have an important role in paving the way for the construction of a chain of general equivalence.

The more direct expression of identity positions in a chain of equivalence suggests a further category of accounting representation, accountings more directly geared to aligning positions in new pragmatist praxis. These accounting representations can conceivably be at all levels, for instance from an aligning of interests at the level of a particular micro-level organisation to an aligning of interests at the global level. They can be mobilised in relation to particular repressions as well as in relation to more structural and global issues (Laclau and Mouffe, 2001). Such accountings would reflect concerns to some extent to negotiate pragmatic compromise and to trace common ground. At the more macro-level and global level, one envisages opposition to, for instance, a neo-liberal consensus or hegemony and attachment to a new global social imaginary (Laclau and Mouffe, 2001; Gallhofer and Halsam 2006; Fraser, 2008). Accountings here can reflect aims to develop a common sense of repression and injustice expressed in a concern to change and better the socio-political order. This can challenge the de-politicisation linked to the emergence of a neo-liberal consensus and the resignation that is a tendency in some postmodern perspectives (see Laclau and Mouffe,

2001; Gallhofer and Halsam 2003; Brown 2009, p.319). Ideals in principles of democracy, freedom and justice help challenge the neo-liberal order given its substantial lack in these areas (Laclau and Mouffe, 2001; see Fraser, 2008), so accountings here would reflect a form of immanent critique (see Held, 1980). Such accountings also are to reflect the sensitivity to difference that is integral to new pragmatist praxis. Further, they will encompass, as will all accountings mediated by the force of general equivalence, a pragmatic concern to prioritise and arbitrate. In this regard, Botlanski and Thévenot (2006; see also Thévenot, 2007) have articulated a sociology of worth (in the accounting literature, see Annisette and Richardson, 2011) that indicates the necessity and significance of pragmatic arbitration and prioritisation (see here Boyce, 2000; Thomson and Bebbington, 2005; Brown, 2009, p.319). Alternative accountings to those of the general equivalent will again compete, reflecting conflict in a (complex) field.

Remembering Structure

While a critical pluralist new pragmatist praxis seeks to address (and see possibilities in) difference, and to align different positions in a chain of equivalence, it is also concerned to understand the social more structurally, in terms of power relations and asymmetries including at the macro-level (see Brown, 2009, p.315). Failure to do this is clearly to risk contributing to substantively the re-production of the socio-political order (see Bourdieu, 1982; Archel *et al.*, 2011). Thus, reflecting Žižek's concern (*supra*) that new pragmatism remember the importance of the system's structure, accountings reflecting macro-structural issues such as issues of redistribution (see Fraser, 2008) are envisaged that would reflect concern to challenge the structures of society and the global order, for Laclau and Mouffe (2001) a continual obligation of a radical democracy, a logic integral to democracy's

sustainability. Some of these accountings could be mobilised, as hinted above, by a force of general equivalence in seeking to build a chain of equivalence (which can be at the global level, Gallhofer and Haslam, 2006; Fraser, 2008). Mouffe's (1988, 1992, 1993,a,b, 1996) work, in this regard, suggests efforts to link macro-structural issues and particular identity struggles (see Tully, 2004), which can be reflected in accountings.

In the following section, drawing also from our accounting delineation and concern to properly reflect appreciation of accounting as contextually situated, we explore further in and around the accountings envisaged. We elaborate insights here for the more substantive operationalisation of an emancipatory praxis vis-à-vis accounting. We articulate this as principles of design for praxis in relation to accounting.

Articulation of the implications of new pragmatism for praxis vis-à-vis accounting in terms of principles of design

Reflecting further, and beginning to render the above general outline less abstract, we can offer here principles of design for a process where the design object is (new pragmatist) *emancipatory praxis vis-à-vis accounting*, helping clarify and extend prior literature (see Dey, 2002; Brown, 2009; Dillard and Roslender, 2011; Fraser, 2012; Blackburn *et al.*, 2013; Dillard and Yuthas, 2013). We elaborate principles below that reflect the above general outline and also more explicitly our earlier accounting delineation as a differentiated universal and our concern to give serious consideration to accounting as contextually situated. The principles are elaborated as follows: take seriously an accounting delineation that frees accounting from unnecessary constraints; engage with all accountings, including so as to reflect the power of sub-categorising accounting and in accord with a principle of

prioritisation; engage with accounting in a way appreciative of its properties, dimensions and contextual situatedness; engage more generally in praxis through new pragmatist modes.

Principle One: Take seriously an accounting delineation that frees accounting from unnecessary constraints

As at least implicit above, accounting has a wide scope in praxis. It is not restricted by notions of monetary representation or indeed by notions of calculation. Our delineation of accounting allows us to put such narrow conceptions, which constrain us, in perspective. The interests and purposes accounting is here to serve are not properly reduced to money and calculative terms. Further, accounting has to be mobilised in relation to wide-ranging focal objects, amongst which business organisations are very much a sub-set. Accounting may here focus on a wide array of focal objects in society, whether at the macro-, meso- and micro-level, where this is relevant for praxis. It is at least an emphasis in much of the literature that accounting is more constrained than this (see Gallhofer and Haslam, 1997). Those restricted by narrow delineations of accounting face great obstacles in responding to the new pragmatist challenge as, in relative terms, the accountings they envisage may only scarcely fit their purposes. In this regard, even many of those concerned to challenge the more conventional delineations have stopped short of the kind of delineation we promote here. Even Brown (2009) – who emphasises avoiding ‘monetary reductionism’ as a dialogic accounting principle (p.324) - initially gives emphasis to the ‘calculative’ leitmotif for accounting, a perspective potentially broadening out conventional accounting (see Power, 1992; Miller and Napier, 1993; Miller, 1998) but that nevertheless stops short of the possibilities in the concept ‘account’ (*supra*) and is thus restrictive. Brown (2010) corrects this emphasis, suggesting a

broadening beyond this calculative leitmotif (see also Blackburn *et al.*, 2013; Dillard and Yuthas, 2013).

The challenge to better align accounting and emancipation is in our view facilitated by our liberating delineation of accounting as a differentiated universal. Part of the liberation here is that accounting is liberated for a plurality of interests. We might stress, however, that an implication of our liberating move in respect of accounting delineation here is that, for example, researchers should carefully articulate the meaning(s) of accounting(s) in their analyses - and, pursuing this liberality in relation to accounting delineation, we would hope that editors of accounting journals, and reviewers of accounting papers as well as policy-makers, will come to appreciate broader accounting delineation.

Principle Two: Engage with all accountings, including so as to reflect the power of sub-categorising of accounting and in accord with a principle of prioritisation

The earlier articulation of the new pragmatist continuum perspective suggests that all accountings may be positioned in praxis. Thus, not only new envisaged accountings that may be most evidently suggested as targets for mobilisation by the above general outline but also existing accountings may be positioned in praxis, and with at least some positive features to mobilise or rescue. This reflects Laclau's (2006b) view of established institutions and practices as not absolutely demarcated from the rest of society, a society where hegemonic and counter-hegemonic forces may be understood to be interwoven and to variously penetrate each other: while we are bound up with the order we seek to change this does not negate the possibility of betterment (Laclau and Mouffe, 2001) and along with this possibility we should here appreciate that existing institutions and practices are not *wholly* repressive. Existing

accountings are not absolutely under the control of problematic hegemonic forces. The converse of the new pragmatist insight that there is no pure emancipatory act is that existing institutions/practices should not be understood in purely repressive terms, rather they are already sites of some, no matter how limited, emancipatory functioning. The insight that there is no pure emancipatory act serves at the same time to caution us in respect of new envisaged accountings: these cannot be pure emancipatory phenomena and should thus be mobilised with caution as pragmatic interventions, approached through a critical reflexivity. These accountings also should not be seen in purely positive or purely negative terms (see Gallhofer and Haslam, 2003; Brown, 2009; see also Puxty, 1991). Thus, all accountings, viewed through the new pragmatist lens, are focuses of praxis.

Developing this theme, new pragmatism acknowledges that even those accountings that may be conceived of at a given moment as accountings very much of the establishment can be seen as having emancipatory dimensions. New pragmatism would suggest that we can position in praxis accountings that are substantively intended to support the socio-political order (which we term *official* accountings) – and to some extent understand these accountings in positive terms - as well as accountings that are substantively intended to challenge the socio-political order (*unofficial* accountings).⁸ Thus, even official (including existing official) accountings can be seen as relevant for praxis not only as phenomena to negate and restrain but as phenomena in some respects to enhance and mobilise. Actual and potential emancipatory dimensions of already existing, including official, accountings have not been given enough emphasis in the literature on praxis in relation to accounting, albeit that there are empirical studies highlighting these dimensions (see Gallhofer and Haslam, 1991, 1996, 2003, 2006; Arnold and Hammond, 1994; Arnold, 1997; Brown, 2009). Even Brown and Dillard (2013b), whose way of seeing accounting is influenced by the new pragmatism,

strongly emphasise the negative/repressive of mainstream accounting, a position reflected in many critical studies that is clearly not without substance but risks overlooking the multi-faceted character of accounting's functioning in new pragmatist terms.

The insights that all accountings, including existing, new envisaged, official and unofficial, have emancipatory as well as repressive dimensions and that all should be positioned in praxis are important. At the same time, it is still relevant to make distinctions between accounting types or categories. Some accountings are more emancipatory than others, potentially and/or actually, and categorising accountings can highlight this, indicating the relevance of categorising for praxis. Indeed, new pragmatist praxis suggests that categorising here should reflect praxis aims: the power of sub-categorising, reflecting the possibilities of our accounting delineation as differentiated universal, should be mobilised for praxis. We can elaborate this point by reflecting on some principles relevant to the mobilising of new envisaged accountings – official as well as unofficial.

Regarding envisaged official accountings, an aspect of the vision here is that these would be better aligned with emancipatory interests or emancipation(s). Thus, official accountings are to be pursued that are in part more inclusive, reflect more the holistic character of well-being and that go beyond overly simple indirect proxies for well-being. Brown's (2009) notion of going beyond the 'monologic' can be related to this movement: one may see a more inclusive, holistic official accounting as more dialogic/polylogic in the sense of Brown (2009) (cf. Gray *et al.*, 1997; Brown and Dillard, 2013b). Given the concern to facilitate and encourage the voices of diverse interests, one would seek a greater prominence given to a greater *variety* of official accountings. And here one should also reflect that one or more interests relate to macro-structural issues, such as the issue of redistribution (Fraser, 2008).

Of course, official accountings - as accountings generally - would always be imperfect in terms of their emancipatory functionings: they would continue to be focuses of struggle. The new pragmatism acknowledges this but sees a rationale in seeking to promote and enhance emancipatory dimensions through praxis. Parallel to the position in respect of official accountings, one envisages future unofficial accountings, a form of ‘oppositional analysis’ (Gallhofer *et al.*, 2006; Brown, 2009; Brown and Dillard, 2013b) to better reflect emancipation(s). The vision suggests an increased variety and significance of counter accountings – accountings mobilised by the mediating force of general equivalence, for instance, substantively are of this type (see also Dey *et al.*, 2012). As well as enhancing engagement in general, they would clearly also include accountings reflecting the voices of diverse interests and, again, concerns to facilitate and encourage these. There are many possibilities here beyond the institutional restrictions upon official accountings (See Gallhofer and Haslam, 1997; Dey *et al.*, 2012). The accountings discussed here would be mobilised with the intention of having control effects and the aim is to enhance their emancipatory impact. As well as apprehending these accountings collectively it is also important to perceive of the particular accountings interacting with each other (as well as the context of which they are part, *subter*). It may be that it is in such interaction that their greater significance is apparent (see Brown, 2009, p. 327).⁹

In engaging with all accountings, we still must choose in accord with a principle of prioritisation. And those emphasising the value of new envisaged counter hegemonic unofficial accounting are reflecting reasonable prioritisation in the context. It is clearly appropriate, as Brown (2009) and Brown and Dillard (2013b) do, to place considerable emphasis on counter-hegemonic accounting. This reflects the radical democratic concern to support and link the relatively oppressed in struggles. It also reflects the relative autonomy of

accountings beyond society's established institutions. While there are choices, a prioritisation or ordering, to be made, we would be wrong to dismiss any interventions as absolutely futile and a mixture of interventions at different levels is called for (Brown, 2009; see also Bebbington *et al.*, 2007). We can actually rely on no one agency and at the same time should discount no possibilities in what is a continuous struggle (cf. Archel *et al.*, 2011).

Reflecting further on these insights and considerations suggests, then, interrelated principles for the design of praxis vis-à-vis accounting that we can re-state and clarify here: engage with all accountings; act upon the insight that the way accountings are categorised into sub-categories of accounting (another aspect of accounting as a differentiated universal) can be relevant for praxis; choose engagements with accountings carefully in relation to praxis.

Principle Three: Engage with accounting in a way appreciative of its properties, dimensions and contextual situatedness

In designing praxis vis-à-vis accounting, we should reflect the insights from appreciating accounting as contextually situated. In this regard, for instance, how existing official accountings have the potential to be more emancipatory is much better understood through such an appreciation. From our earlier discussions, accounting's social impact does not depend only on a single property of the accounting, such as its content, but rather on several properties that interact with each other, and the context of which they are part, to engender social effects (*supra*). Thus, accounting's form, aura and usage are also important – constituting properties and dimensions that are mutable in context and focuses of struggle. Contextual dynamics and contingencies are relevant in relation to the potential of particular modes of praxis (see especially Gallhofer and Haslam, 1991, 2003). For unofficial as well as

official accountings, much the same applies: shifts in accounting's form, aura and usage (as well as content), encompassing a complex interaction between these elements that also interacts with the contextual dynamic, shape the nature of accounting's social impact.

The elaboration here suggests the wider possibilities of praxis. As well as seeing accounting's content as focus for praxis, accounting's form, usage and aura are also seen here as focuses for praxis as are wider contextual forces. And we have seen that existing, even official, accountings can be understood as targets in a positive as well as negative sense. Again there are choices to be made. For instance, should one focus in a given context upon accounting's aura as a focus for praxis or upon accounting's content? In the construction of new envisaged accountings, how important is the media in which the accountings are located as compared with their aura? How can we enhance the aura of new envisaged accountings? And we have indicated that these choices might be taken differently for different identity interest positions or groups.

The various suggestions made by Brown (2009) are here especially relevant. For instance, Brown (2009) reflects the point that how accounting is seen by the different groups – she refers to accounting's aura of objectivity and the need to challenge it consistent with a dialogic principle of openness about the 'subjective and contestable nature' of accountings (p. 325) - is of relevance for praxis and thus those trying to facilitate praxis vis-à-vis accounting can try to attend to this dimension (cf. O'Leary, 1985; Gallhofer and Haslam, 1991, 2003; Gray *et al.*, 1997; Armstrong, 2002; Thomson and Bebbington, 2005; Bebbington *et al.*, 2007; Blackburn *et al.*, 2013; Dillard and Yuthas, 2013). The problematics of the aura of accounting differ between identity interest positions so that praxis may be differentiated in this regard. And, concern to facilitate and encourage the voices of the marginalized can be

expressed in accountings that reflect a crucial attending to issues of form and aura (see Gallhofer and Haslam, 2003; Brown, 2009; cf. O'Dwyer, 2005). A myriad of forms and media of accounting can be importantly implicated here, beyond the conventional and beyond conventional expert discourse (see Gallhofer and Haslam, 1996). Brown (2009) articulates in this regard enabling 'accessibility for non-experts' as a dialogic accounting principle (pp.325-6) (compare Bentham's concern about expert discourses, see Gallhofer and Haslam, 2003). The concern to develop accountings for praxis is thus not restricted to accounting's content. Brown (2009, p.326) places emphasis in relation to the above issues of being 'attentive to power relations' as an aspect of contextual-situatedness, seeing counter accountings as having more or less power in relation to different situations involving different identity interests (see O'Dwyer, 2005; Dey *et al.*, 2012).

Principle Four: Engage more generally in a praxis consistent with new pragmatism

As we have outlined, integral to a new pragmatist praxis is a concern to interact with a plurality of interests and to construct a chain of equivalence. Reflection on this suggests the validity of some general principles for interaction or engagement. We also find relevant here, to further substantiate our argumentation, prior literature that has articulated modes of engagement for praxis and indeed variously sought to relate accounting thereto, in these respects reflecting a similar interest in design.

Praxis here entails engagement with different identity interest positions involving reflection, recognition, facilitating, listening, feedback and reflexivity – a form of participatory process. It suggests an open and wide-ranging process: it is not, for instance, just about listening to the loudest, as it were, but striving to attend to marginalized interests. The point is emphasised by

Brown (2009, p.324) in advocating recognition of ‘multiple ideological orientations’ as a dialogic accounting principle. Following this is not straightforward. Regarding attending to marginalized interests, Butler (2000, p. 270) and Lister (2003, p. 91) see this emphatically as a pragmatic challenge (see Blackburn *et al.*, 2013; Dillard and Yuthas, 2013). Lister (2002, p. 42) highlights an aspect of this challenge in relation to participatory processes more generally: current structuring of such processes privilege particular interests, so including more affected groups challenges power constellations, engendering some ‘redistribution of hierarchical power’. Lister (2002, p. 43) points, however, to ways of facilitating participation in design referring to capacity-building, training and challenging barriers to participation. Brown’s (2009) views on professional expertise vis-à-vis accounting and accounting’s aura of objectivity resonate here, including her promotion of the facilitating of ‘critically reflective practitioners’ able to take difference seriously (pp.325-6). Recognising difference also means for designers (or forces of general equivalence) trained in, for example, Western and local ways, being open to challenge and positively engaging with other positions, so that Western and local ways may be re-thought. A design process would here also have to actively seek out the interests/views of the underrepresented or unrepresented, something going beyond many visions of stakeholder engagement. In relation to such processes, Jackson (2003, p. 277) advocates a pragmatic pluralism to properly recognise diversity. Designers here should reflect balance: those promoting views on well-being should avoid imposing on intended beneficiaries and also keep the question of emancipation’s possible meaning open (Brown, 2009; Blackburn *et al.*, 2013, p.4). Accountings are about generating discussion and working with and through difficulties, not negating these in something akin to a final determination (Boyce, 2000; Brown, 2009, p.326). Lister (2002, p.43), on public policy, highlights emerging demands ‘for the voices of those in poverty to be heard directly rather than just be filtered through the professional “poverty lobby”’. While these demands may suggest, along

with experience in this area (see Lister, 2002), a naïve presumption of pure communication, our above overview indicates the need for serious effort to hear different identity positions.

Further insights for participatory processes are suggested from the field of architectural design, where, recognising building impacts on people's well-being, efforts have been there made to design a range of buildings reflecting the diverse interests of those they were built for (de Botton, 2006). To seek to ensure design facilitating the different lifestyles envisaged by those to use the buildings, and beyond established consultative practices, those affected in the design process were involved. In education, similar efforts have been made to involve those who would be following instructional processes in the design thereof. Barab *et al* (2004) reflect a politics of recognition in advocating a participatory process they term critical design ethnography, which they see as placed 'at the intersection of participatory action research, critical ethnography and socially responsive instructional design' (p. 254), which seeks community engagement in design. A similar approach is suggested in relation to expanding engagement around accounting by Dey (2002). The aim again is to go beyond typical consultation and to be people-centred, empowering people. Blackburn *et al.* (2013) also stress concern to involve the different interests for similar effect (cf. Wanyama and Zheng, 2010). Accountings here reflect Brown's (2009) dialogic accounting principle of resisting 'new forms of monologism' (see Blackburn *et al.*, 2013, p.4). Barab *et al*'s (2004, p. 255) reflection on their experience suggests not so much an open view on practice as an ideal to compare practice with - but it does indicate the designer's active rather than peripheral role in the process:

The tenor of our relationships prompted us to view these sites more holistically. We learned to listen first and then task, placing emphasis on establishing trust, respect, and shared intention rather than simply imposing an instructional design. Over time our focus shifted and our team became committed to understanding the participants and their context of participation...In our new way of thinking, design became an

outgrowth of healthy relationships, as opposed to our relationship being an outgrowth of good design.

The above suggests a pragmatic participatory process based on agonistic pluralism and critical dialogics akin to that called for and advocated by Brown (2009), Dillard and Roslender (2011) and Dilleard and Yuthas (2013) vis-à-vis concerns to advance more emancipatory accounting(s). Brown (2009, p. 326) suggests involving stakeholders early in processes of participation and decision-making and developing important procedural rules, which we indicate further support for here (see also Owen *et al.*, 1991; Bebbington *et al.*, 2007; Dillard and Roslender, 2011; Brown and Dillard, 2012, 2013; Blackburn *et al.*, 2013; Dillard and Yuthas, 2013). That failings in participatory processes can impact upon praxis is an implication of Blackburn *et al.* (2013). Together with the participatory processes outlined, one can also envisage participatory processes around different dimensions and properties of accounting and vis-à-vis wider contextual forces.¹⁰ And appreciation of praxis extends to, for instance, education and lobbying. Direct and indirect interventions are understood together in praxis vis-à-vis accounting (Gallhofer and Haslam, 2003). A more general implication is that one should look for openings for emancipatory praxis in the contextual dynamics and contingencies of relevance (Gallhofer and Haslam, 1991, 2003). To more seriously attend to difference in engagement, one can interface with diverse interests through education, praxis facilitation, active collaboration, encouragement and accounting construction. We should again here emphasise that this is an imperfect and pragmatic praxis, seeking emancipatory change along a continuum. All accountings are focuses of a continuing struggle in this respect. The interventions are imperfect and perfection is not envisaged. Yet proponents hold betterment possible and intervention still worthwhile.

CONCLUDING COMMENTS

In this study we have sought to draw from a critical appreciation of a new pragmatist perspective of emancipation, and build upon prior related literature in accounting, to articulate a vision of multi-dimensional mobilisation of accounting(s) for an emancipatory praxis taking democracy and difference seriously. To open up more space for this vision and framing, we put forward a delineation of accounting as a differentiated universal and reflected a concern to give serious consideration to an appreciation of accounting as contextually situated. We offered a general outline of a new pragmatist praxis in relation to accounting. And we built upon and suggested the operationalisation of this in articulating principles of design for a new pragmatist praxis in relation to accounting. We hope the study contributes to theoretical appreciation concerning the alignment of accounting(s) and emancipation(s) and related praxis and that it stimulates further discussion and engagement.

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ENDNOTES

¹Lister (2003, p. 33) sees theory redefining ‘language of political action’ in interpreting concern to respect difference vis-à-vis a ‘broader, more inclusive portrayal of what participatory political citizenship can mean in a large-scale complex society’. For Laclau (‘Questions’, Butler *et al.*, 2000a, p. 7), incompatibility between ‘universal rights’ and ‘communitarian specificity’ may open the terrain for various ‘negotiations/language games...necessary for the constitution of the public sphere’.

²The main focus is on academic accounting delineations, including particularly in ostensibly more critical work. Given that, we add to prior related critique of academic accounting in terms of praxis deficiency. Some seek more activist engagement here (Willmott *et al.*, 1993; Puxty *et al.*, 1994; Sikka *et al.*, 1995; Sikka and Willmott, 1997; Sikka, 2000; Gallhofer and Haslam, 2003; Cooper *et al.*, 2005) whether in terms of writing, education or other forms of activism; some indicate the problematic in significant disunity in academic work and in the receding of efforts at synthesis vis-à-vis critical engagement (Gallhofer and Haslam, 1997; Dillard, 2008).

³More generally, for discussion of the ethics that may be articulated in mediating the movement from the undecidability of the terrain to the decision, see Critchley (1999).

⁴Note that the word ‘accountings’ is in ‘scare quotes’. Further, Gray *et al.* (1996, p. 11) add: ‘while we might wish to encompass all possible “accountings”...this will be somewhat impracticable’ (the meaning of ‘we’ here being unclear; it apparently denotes practitioners of corporate social reporting, CSR, p. 11). Thus, they go on, CSR tends to ‘restrict itself’. Gray *et al.*’s (1996, p. 11) elaboration here is vague: ‘...the social accounting literature *tends* [our emphasis] to assume that the reports are prepared *about* [emphasis in original] certain areas of activities – *typically* [our emphasis] those which...’. Here it is notable that notions of counter or shadow accounting are excluded from the operational delineation.

⁵One of the authors remembers the lectures of Tony Lowe, introducing ‘accounting’ primarily through systems theory and cybernetics (as the science of communication and control) at the University of Sheffield in 1978. Lowe sought, *parmi passu*, to raise the question as to what is the more general phenomenon of which an actually existing accounting is an instance, pointing to a more generic notion of information for control.

⁶We might note here that Gallhofer and Haslam (1995) elaborate how what we now might see as conventional, capitalistic, system-serving external financial accounting was once considered a radical and even revolutionary force.

⁷An aspect of this is that differentiated accounting interventions can become different again in practice.

⁸Some may prefer ‘establishment’ or ‘anti-establishment’ accounting (or ‘counter’ accounting, or variants of that: see Dey *et al.*, 2012, for the latter). Clearly, we understand ‘official’ and ‘unofficial’ in quite specific terms here. And ‘official’ does not reduce to that prescribed by the State. It includes accountings aligned to the established order, such as substantively those of business organisations. Note that, with due scepticism, it is possible to conceive of an unofficial accounting prescribed by the State, as in the system proposed by Jeremy Bentham (see Gallhofer and Haslam, 2003, chapter two). Vis-à-vis the complexity, there are several possible categories to pursue. One could constitute a category around the extent of actual, or the degree of potential, auditability of the accountings. Or one could use the extent to which accountings possess, or can develop, auratic properties (Gallhofer and Haslam, 1991) such as perceived level of professional expertise. We might use the degree of formality, or type of media, or some dimension of the content of the accounting. One could use the nature of intended or actual control effects, which might be considered a key category vis-à-vis mobilisation of accounting(s) for praxis. And these are just some of the possibilities.

⁹Such a holistic view also encompasses the positioning of existing accountings in praxis. Jackson (2003) refers to an analogous governance process he sees as a complex total systems intervention. A concern, however, should be to reflect upon the dangers vis-à-vis the particular and indeed closing off democratic possibilities in such interventions (cf. Boyce, 2000; Brown, 2009).

¹⁰Accountings themselves can be used to help engender accountings in this theorising: that is, a particular accounting might engender a further, more emancipatory one.