



## LITERATURE REVIEW ON DIALOGIC ACCOUNTING: SYNTHESIS OF RESEARCH, THEORIES, AND CONCEPTS

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### Abstract

This paper substantially delves into the critical accounting field by closely examining the development of dialogic accounting (DA) in earlier studies. It explores recurring themes, suggests avenues for future investigation, and carefully reviews research papers published in various publications and journals between 2004 and 2021. Its groups contributions by design, methodology, location, and sector using textual, bibliometric, and narrative analysis. The research landscape is represented through bibliographic coupling, cooccurrence, and co-authorship analysis. The main review follows the development of dialogic accounting from initial works through disputes between fairness and struggles between adversaries to more current, cutting-edge approaches. It is significant that this study not only provides a thorough analysis of almost 20 years' worth of dialogic accounting literature, but it also influences future research by considering contextual subtleties and technological improvements that will affect critical accounting.

**Keywords:** Dialogic Accounting, In-Depth Literature, Future research, Exploration, Technological Advancement, Contextual Nuances

### Introduction

Within the accounting field, dialogic accounting (DA) is a new field that has grown remarkably productive in the last 20 years. The increasing recognition of the contentious nature of accounting data and the expanding importance of serving a wider range of stakeholders has led several scholars to call for a thorough reevaluation of reporting procedures. Calls for innovative accounting practices firmly rooted in a multicultural and inclusive social structure have resulted from this (Boyce, 2000; Cooper, and Morgan, 2013; Dillard and Ruchala, 2005; Macintosh and Baker, 2002). It recognizes that local communities, governmental entities, and non-governmental organizations (NGOs) can

have a significant impact on the dialogic codes that define civil society. These norms embody not just the vibrancy of communal life but also the complex social structures and thought processes that mould the actions of an organization (Freire, 1970). The goal of this project is to investigate all-encompassing strategies for involving different parties in the creation of cutting-edge accounting instruments and methods. These methods are designed to efficiently gather, organize, and publish relevant data promptly. The goal is to promote inclusive processes for making decisions and positive conversations that can result in cooperative platforms and workable solutions for problems

in organizational behavior (Bebbington et al., 2007; Bellucci et al., 2019; Vinnari and Dillard, 2016).

Brown and Dillard (2014) have presented some feasible approaches in the field of Dialogic Accounting (DA) that are worth considering. Scenario workshops, deliberative mapping, multicriteria assessments, open space technologies, methodology, and consensus conferences are a few examples of these techniques. On the other hand, Monologic Accounting is set up to give investors information needs priority, which has an impact on the fundamental beliefs and ideas of accounting and reporting systems. To fulfil its principal objective of providing investors with predicted data, this method tends to ignore competing viewpoints and claims universality in its service. Monologic Accounting, according to Brown (2009), likewise represents a finality theory in which "facts speak for themselves." Adopting a dialogic perspective, communication plays a crucial role in creating accounting and reporting frameworks that recognize societal power structures and accept multidimensionality (Bebbington et al., 2007; Frame and Brown, 2008; O'Dwyer, 2005). For example, Thomson and Bebbington (2005) support a shift from the monolithic, unitary perspective of monologic accounting to a more inclusive, diversified, and polyvocal citizenship perspective (Grey, 1997). Alongside this change, there is a push to embrace new nonfinancial reporting and accounting models that truly involve stakeholders, including environmental or social accounting. To address two major research concerns, the current study carefully reviews the literature. The first question is, "What has been accomplished?" and "What paths are still untrod?" (Mauro et al., 2017; Broadbent and Guthrie, 2008).

This literature study aims to accomplish three main goals. First and foremost, it seeks to fully understand the important discoveries, breakthroughs, and concrete contributions made by specialist literature over the last twenty years in the context of the topic under study. In addition, it aims to classify the most relevant contributions to make it easier to identify underlying subthemes and show how the literature in the field of data analysis (DA) has

changed over time. Thirdly, it aims to provide light on areas that may have been previously disregarded, so directing future research projects and establishing the groundwork for an agenda for future research. This study takes a methodical approach to examine how the DA literature developed over almost two decades, combining narrative review methods with bibliometric data. The conversation covers the development of popular research themes as well as current advances in cutting-edge subjects and creative approaches. By making these efforts, the study not only creates a database of concepts for future research but also participates in a discussion on how new technology and the unique features of different institutional contexts may affect the direction of DA.

There are three main stages to the research methodology. First, a thorough research protocol that defined the boundaries of the research domain was developed. This methodology supported a methodical literature review approach. Second, in order to enable a deeper investigation, the main contributions taken from the compiled papers were subjected to thorough content and bibliometric evaluations. Finally, relevant topics were determined for further narrative analysis. This resulted in a concise summary of the main conclusions, highlighted areas that require more research, and finally produced definitive insights. The concept of action (DA) in the social sciences has its roots in several seminal publications. Among these are Paulo Freire's "Pedagogy of the Oppressed" and his idea of dialogic action, which emerged in the second part of the 20th century. Similarly, the development of DA research has been greatly influenced by the ideas of deliberative democracy and the public sphere advanced by Jürgen Habermas in the latter half of the 20th century, as well as by more recent theories of democracy, competition, and antagonism (Laclau and Mouffe, 2001). Freire's (1970) work "Pedagogy of the Oppressed" is regarded as a founding work in the critical pedagogical movement. By empowering oppressed people to reclaim their humanity and change their circumstances, it hopes to change the oppressors' viewpoints as well. Central to Freire's approach

is the idea of offering innovative, modern, and anti-colonial education to marginalized communities, rather than simply perpetuating the colonizer's culture. Freire's insights underscore the importance of giving voice to those traditionally excluded from dialogues and participation, shaping them into critical agents who contribute to democratization. This approach, which views dialogue as a means of involving the entire community in shaping reality, has been instrumental in inspiring theories and practices around the world (Freire, 1970).

Within this framework, dialogic action assumes a pivotal role by fostering a process of coordination among diverse individuals to achieve shared goals (Flecha, 2004). Notably, this dialogue isn't mere conversation but rather a mechanism through which participants actively engage in shaping new realities. Introduced in the 1960s, the idea of dialogic action has had a significant impact on the social sciences, especially in the late 20th and early 21st centuries, despite having its roots in education. Renowned social theorist Habermas made a substantial contribution to the discussion of dialogic activity. The author's examination of "communicative rationality" and the "public sphere" highlighted the importance of incorporating discourse into both public and private domains. The de-monopolization of expert knowledge was advocated by Habermasian researchers, who emphasized the value of the language and action capacities that are innate in every human being (Habermas, 1984). The transition from claims of power to claims of validity in dialogues was emphasized by Habermas's "theory of communicative action" (1984), which placed a premium on true statements and the use of polite, just language. Every actor participates in the dialogic process on an equal footing, undermining any hierarchical positions.

The notion of the bourgeois public sphere introduced by Habermas (1984), emphasizes the community's engagement in critical-rational discussions about issues of public interest (Habermas, 1989). This idea highlights the importance of discourse to understanding society and bringing about social change (Finlayson,

2005). The critical role of democracy is to use discourse and language to influence public opinion; political engagement is made possible by the "ideal speech situation" (Alfaro, 2006). Perfect speech scenarios, which are characterized as communication in undistorted circumstances, offer a forum for discussions, consideration, consensus-building, and public participation (Dahlberg, 2005; Villa, 1992). Key texts like Habermas's ideas of communicative rationality and the public sphere and Freire's "Pedagogy of the Oppressed" serve as important foundations for the social science field's antecedents of dialogic action. These concepts emphasise the transformational potential of discourse and strengthen marginalized voices, create critical agency, and promote democratic participation, making a substantial contribution to the theory's development.

Habermas' concept of communicative action revolves around language as a tool for pragmatic goals and understanding. Within the framework of discourse ethics, individuals employ language to create meaning, plan actions, and construct social hierarchy. As the twentieth and twenty-first centuries drew to an end, several political theorists created concepts of radical democracy by drawing inspiration from dialogic action. Competitive pluralism is one such theory that contends that social interactions' innate hostility is the source of political disputes (Mouffe, 2000). From this angle, the "political" is fundamental to human connections, whereas the term "politics" refers to the behaviours, dialogues, and establishments that influence how people cohabit.

"A "chain of equivalence" is a key idea in competitive pluralism (Laclau and Mouffe, 2001). According to this theory, identities are created by setting oneself apart from other identities rather than having a fixed nature. Coalitions are formed when groups of people come together around common opposition. Thus, all social relationships have a "dimension of antagonism" at their core. Because parties see each other as rivals, this dynamic explains why conflict is a given in politics (Mouffe, 2000).

Even though disagreements will inevitably arise, competitive pluralism aims to turn hostility into agonism, where disputes arise between rivals

rather than foes (Mouffe, 2013). Following the political tenets of a liberal democratic system, which are based on equality and freedom, makes this transition possible (Mouffe, 2005). Parties, operating within democratic parameters, seek to establish their views as the prevailing ones, encouraging a "conflicting consensus" and appreciating differing points of view (Mouffe, 2000; Mouffe, 2005).

This theoretical paradigm emphasizes the value of democratic choices while acknowledging the necessity of varied interactions between various players in various political contexts (Brown and Dillard, 2013; Grey, 2002; O'Dwyer, 2005). Paulo Freire's "Pedagogy of the Oppressed" (1970) had a big impact on the growth of dialogic action studies. This work emphasizes how education and dialogic engagement may empower marginalized people. The importance of empowering historically underrepresented groups, developing critical thinkers, and radicalizing democracy is highlighted by Freire's theories. To coordinate action and reshape reality through dialogue, it is imperative to steer clear of authoritarianism and dogmatism (Freire, 1970). Essentially, viewpoints on conflict, democracy, and communication are provided by the theories of dialogic action and competitive pluralism. These concepts highlight how language, cooperation, and participation shape discourse dynamics and participatory democracy in political and social contexts.

Participants in dialogical activity, at first pupils, change from being passive recipients of information to active agents of critical inquiry. Prominent twentieth-century social scientists such as Ulrich Beck and Jurgen Habermas have embraced this idea of dialogic action as a means for transforming reality (Beck and Beck-Gernsheim, 1995; Habermas, 1984). In particular, Jurgen Habermas explored pragmatism and critical theory. His theoretical ideas of the "public sphere" and "communicative rationality" highlight the significance of incorporating discourse into all facets of both public and private life. Prominent social scientists support the decentralization of expert knowledge, arguing that everyone can speak and act (Habermas, 1984; Beck et al., 1994).

It is clear from Habermas's "theory of communicative action" (1984) that the emphasis is on substituting validity-based claims for power-driven ones that are frequently made in casual conversations. These assertions place a premium on utterances being true and stress the need to use polite language. All forms of privilege are abolished through supporting equitable involvement among all actors and framing behavior within communicative action (Habermas, 1984). The bourgeois public sphere is based on the notion that the community as a whole cooperatively participates in critical-rational discussions on issues of public interest (Habermas, 1989). As a means of understanding society and pinpointing opportunities for societal change, dialogue is used (Finlayson, 2005).

The work of influencing public opinion through political activity is essential to democracy. Through language and discourse, the idea of an "ideal speech situation" promotes political engagement (Alfaro, 2006). According to Habermas's theories (1984, 1987, 1989), ideal speech situations include undistorted communication between interested parties that promotes discussions, agreements, deliberations, and citizen-driven activities (Dahlberg, 2005; Villa, 1992). While discourse ethics uses language to create meaning, coordinate acts, and maintain social order, communicative action is predicated on the idea that language is a tool for understanding (Habermas, 1984). Some political theorists proposed a variety of proposals for radical democracy between the late 20th and early 21st centuries, based on the idea of dialogic action. Among these theories is competitive pluralism, which holds that social interactions' underlying hostility is the source of political conflicts (Mouffe, 2000). The "political" is embedded in human relationships, and politics here refers to the practices, discourses, and institutions that create order and regulate human coexistence (Mouffe, 2000). The "chain of equivalence," in which identities align by setting themselves apart from one another, is a crucial component. This perspective emphasises that interactions entail disagreement by nature, which accounts for the presence of antagonism in social relationships (Mouffe, 2000).

While acknowledging that disputes are inevitable, competitive pluralism works to lessen their inherent violence. According to Mouffe (2013), it is critical to change conflicts from antagonism—a struggle between enemies—to agonism—a combat between opponents. According to Mouffe (2005), adhering to the "political principles of a liberal democratic regime" facilitates this change. A "conflicting consensus" is based on freedom and equality (Mouffe, 2000; Mouffe, 2005). To attain hegemony within democratic constraints, parties can and should compete over how they interpret certain ideals (Mouffe, 2013), building a democratic basis based on differing points of view. This method honours diverse viewpoints and emphasizes the need for complex interactions in a range of political contexts (Brown and Dillard, 2013; Grey, 2002; O'Dwyer, 2005). As such, the (ant)agonistic framework celebrates the inherent importance of divergent opinions and calls for repeated interactions among various players in political settings (Brown and Dillard, 2013; Grey, 2002; O'Dwyer, 2005). This highlights how important it is to accept other viewpoints and communicate with people in political arenas regularly.

Building on Bebbington et al. (2007)'s seminal work on "critical dialogic engagement," Andrew and Cortese (2011) investigate how prevailing environmental discourses influence carbon disclosure laws. With the help of a conceptual framework that has been called "coherently messy," their work offers a critical and active way to explore problems associated with Strategic Environmental Assessment (SEA). Molisa (2011) explores the complex relationships between spirituality, critical theory, political economy, ethics, and social transformation, which significantly advances the debate on discourse analysis (DA) and SEA. The idea of "heteroglossic accounting," developed by Macintosh and Baker (2002), which draws from semiotic linguistic theory and sees accounting reports and information as linguistic texts rather than as economic commodities, also had an impact on these early foundational works. The phrase "polylogic accounting" was introduced by Dillard and Roslender (2011) to express the possibility of several different viewpoints in

accounting. They suggest "heteroglossic accountings" as a way to establish a polylogic environment, which opens up access to opposing perspectives and facilitates thorough ethical discussions. Dillard and Brown (2012) draw attention to the way consensus-driven procedures often stifle differing viewpoints, hiding ongoing discussions and disparities in power. As an alternative, they support agonistic pluralism, a flexible strategy that considers varying ideological stances.

The notion of "democratization" of economics is presented by Seoderbaum and Brown (2010) and serves as the foundation for innovative methods in project/policy evaluation, accounting, and sustainability monitoring. Their suggested approaches to sustainability evaluation place a strong emphasis on encouraging decentralized politics and network governance, recognizing conflicts, and encouraging widespread engagement. Lowe et al. (2012) reflect that in light of the US corporate adoption of digital reporting in 2008, the potential of technology to support democratic and dialogic accounting has been underutilized. Their use of Dialogic Accounting (DA), which prioritizes democratic values over the customarily limited scope of financial annual reports, is consistent with the literature on critical accounting and counter-accounting. In addition to providing theoretical and conceptual frameworks that enabled further investigation, these empirical investigations also started to establish the foundation for case studies within the subject of dialogic accounting. For example, Matilal and Heopfl (2009) revisit the Bhopal Gas tragedy and look into the relationship between financial statements and visual portrayal. Conclusively, these studies together lay the groundwork for future research on the relationship between democratic values, environmental discourses, heteroglossic accounting, and critical dialogic interaction in the context of accounting and sustainability assessment.

The research works published between 2013 and 2016, which signified the development of the Discourse Analysis (DA) study domain, was included in the literature review. These works established the foundation for new

dialogic studies among critical accounting researchers. Important ideas of the time included Mouffe-inspired agonism, which highlighted DA's capacity to change hostility into agonism and therefore release the transformative potential of conflicts (Brown and Dillard, 2015). Another important motivator was the function of critical accounting in promoting social liberty and, by extension, democratic processes.

Significantly, (Brown and Dillard 2013; Dillard and Roslender, 2011; and Dillard and Brown 2012), introduced a "polylogic" and "polyvocal" approach to Stakeholder Engagement Accounting (SEA) that was based on the agonistic paradigm of democratic involvement. This perspective acknowledged the need for multiple exchanges among diverse players across varied political arenas and accepted a larger notion of SEA beyond formal, organization-centric reporting. Holdaway (2016) advanced an inclusive understanding of SEA and accountability by expanding the definition of responsibility beyond simple commercial justification and improving theoretical understanding. By examining the similarities and differences between agonistic and consensus-oriented deliberative conceptions of democracy, Brown and Dillard (2013) connected ideas from deliberative and agonistic democracy to critical accounting theory. Both deliberative and agonistic approaches adhered to the fundamental principles of design activism (DA), which include recognizing a range of ideological orientations, promoting accessibility for non-experts, guaranteeing meaningful participation, and addressing power relations. This strategy gave communities new ways to start conversations, which may lead to solutions and reveal the barriers—physical, cultural, or intellectual—that are present in the conversation.

During this phase, several studies were conducted to examine the role of dialogism in the context of reporting and SEA and illuminate how discourse analysis could improve these practices. According to Byrch et al. (2015), sustainability is a multifaceted notion that reflects an inclusive view that accepts many interpretations through transparent and varied accounting practices. This method broadens the definition of accounting beyond its conventional boundaries, which are

frequently restricted to its financial and quantitative applications. How Dialogic Accounting (DA) tackles the heterogeneous character of Sustainability Accounting and Reporting (SEA) is examined by Blackburn et al. (2014). To serve both internal and external users, they stress the importance of including stakeholders in the design of accounting information systems. Using dialogic engagement, they surpass the traditional and limited concepts of stakeholder involvement, introducing a framework for developing accounting designs that result in comprehensive and relevant SEA information systems, satisfying the needs of a wide range of current and prospective users. Expanding on the concepts of Macintosh and Baker (2002), Dillard and Yuthas (2013) acknowledge that the socioeconomic environment is complex and subject to political impact. They support the "heteroglossic accounting" approach, which rejects the idea that accounting ought to strive for a single interpretation and representation of a particular occurrence.

Agonistic pluralism's acceptance in the development of alternative accounting information systems provides insights into the worldviews, assumptions, ideologies, and power dynamics that underlie various points of view. This method acknowledges the variety of opinions while exposing the privileged views. One common theme is the limitations of traditional, monologic reporting. To emphasize the necessity for reform and provide a critical perspective on integrated reporting, Brown and Dillard (2014) New directions in and outside of accounting are reviewed in dialogic accounting literature. They list many techniques that might be useful in the development of dialogic or polylogic approaches to involvement and appraisal. They do point out that there are still a lot of implementation hurdles. Creating institutional and civil society spaces that facilitate a critical exploration of prevailing narratives and alternative framings, as well as providing the resource base around which these accountings can grow, are the two key issues. The accounting principles used by businesses are reexamined by Grey (2013) because reports that openly acknowledge social and environmental

issues have the potential to be highly significant. Cooper and Morgan (2013) also examine potential reporting frameworks that may be implemented with a more deliberate approach and that would be more thorough in terms of corporate social and environmental performance.

The study program in agonistic DA is reviewed by Dillard and Brown (2015) and Brown et al. (2015), who also consider potential avenues for future development and opening up of accounting and accountability systems. The difficulties of attaining critical, pluralistic engagement in and through mainstream institutions, the potential for seriously considering different viewpoints through decentered conceptions of democracy and governance, and the importance of an agonistic engagement ethos in accounting are some of the main themes that have been identified. The importance of external accounts as jumping-off points for acknowledging and incorporating the multiplicity of interests in DA processes is emphasized by Thomson et al. (2015). Research in digital anaesthesia is typically supported by interdisciplinary projects. Agonistic DA is introduced in the policy studies field by Brown and Dillard (2015). The authors describe how the development of civil society orientations that could encourage critical evaluation and discussion about accounting, organizational, and societal practices could improve theory and practice through such a cross-disciplinary critique.

Conventional, biased reporting restrictions have frequently come up for discussion. Brown and Dillard (2014) provide a critical evaluation of integrated reporting in their study, highlighting the need for accounting reform and proposing novel approaches. They suggest several strategies to help dialogic or polylogic approaches to participation and assessment emerge. However, they concede significant implementation challenges. Creating venues in institutions and civil society that promote the analysis of dominant narratives and alternative viewpoints, as well as providing the basic resources for these alternative forms of accounting, are the main obstacles. Similarly, Grey (2013) reassesses the reasons for

businesses' accounting procedures, emphasizing the need to identify social and environmental issues in financial statements.

In addition, Cooper and Morgan (2013) argue for a more deliberate approach by examining possible reporting methods that include a more thorough assessment of corporate social and environmental performance. A review of the agonistic Dialogic Accounting (DA) research program is conducted by Dillard and Brown (2015) and Brown et al. (2015), who also envision opportunities to expand and change accounting and accountability systems. The difficulties of promoting critical and pluralistic engagement within traditional institutions, the possibility of embracing different viewpoints through decentralized governance and democratic models, and the importance of an agonistic ethos for accounting engagement are some of the major themes they identify. The importance of external accounts as the first points of reference for identifying and accommodating varied interests inside DA processes is emphasized by Thomson et al. (2015). Research in the subject of DA is frequently driven by transdisciplinary initiatives. The concept of agonistic DA is introduced in policy studies by Brown and Dillard (2015), who also describe how this cross-disciplinary critique might improve theory and practice. According to their suggestions, embracing civil society approaches could promote critical thinking and discussion about accounting, social standards, and organizational conventions. Important advances have been made to both agonistic and critical Dialogic Accounting (DA) by the empirical research in this area. As seen by the following instances, these investigations have offered insightful information about several DA-related topics:

The influence of accounting reform in a small Indonesian municipality is examined in a study by Harun et al. (2015), which provides insight into how such reform may help or impede the emergence of a more dialogic form of accounting. The integration of dialogically inspired accounts into an active movement to confront unsustainable practices in Lucre, Peru, is examined by Contrafatto et al. (2015). This work demonstrates the application of dialogic

approaches to constructive change. In their exploration of the field of microfinance and its relationship to agonistic accounting, Dillard et al. (2016) pay particular attention to the function of multistakeholder initiatives. In addition to highlighting the democratic processes built into DA, their work acknowledges the role that power plays in forming meaning and comprehension. Farjaudon and Morales (2013) investigate how accounting might sustain symbolic violence by influencing consensus and reshaping views of dominating interests. They do this by drawing on Bourdieu's concept of symbolic domination.

Regarding DA's role in democratic pluralism and sustainable development, the research conducted from 2016 to 2019 can be divided into two categories. To begin with, several contributions are meant to broaden the DA theoretical framework. Although the early research emphasized the differences between DA and monologic accounting and argued for a more democratic and deliberative approach, more current work has integrated certain themes to further our understanding of DA. Secondly, there has been an increase in DA-related empirical analyses throughout this time. This pattern indicates that the theoretical underpinnings of DA are developing, indicating the concept's emergence as a stand-alone idea. As far as theoretical development is concerned, Dillard and Vinnari (2019) provide the idea of critical dialogic accountability. This notion, which draws inspiration from critical DA and agonistic pluralism, uses democratic processes to work toward social, economic, and environmental justice. Within this perspective, accounting is seen as a subset of accountability, which is acknowledged as a way to recognize responsibility and advance democratic norms. Grossi (2021) did work on "Dialogic Accounting through Popular Reporting and Digital Platforms," to find out how effective popular reporting (PR) is in facilitating dialogic accounting in a city in Italy. The study applied the idea of dialogic accounting to advance conversations about democratic accounting technology by concentrating on how PR improves people's engagement with digital platforms. The study used a longitudinal case study methodology to look at PR's adoption and

development in Turin, Italy. The study investigated how the city used public relations (PR) to encourage interaction between its residents and digital platforms through this viewpoint. The research concluded added to the current conversation about public accountability using dialogic accounting techniques. The research evaluated the Turin case study across time and was limited by its reliance on a range of sources, including surveys, interviews, and workshops. This study provides policymakers, elected officials, and other public workers with useful information from a practical standpoint. It offers them new viewpoints and empirical assessments on how to utilize PR as a tool to effectively promote ongoing debates and increase public accountability through ongoing involvement with citizens. The unique addition of this work is that it establishes public relations (PR) as a useful dialogic accounting tool that officials can employ to promote citizen involvement in a pluralistic society.

The authors combined ideas from Mouffe's conceptions, emphasizing that the primary objective of agonistics is not the dismantling of power but the creation of power structures that are in line with democratic principles. To do this, they place a strong emphasis on the concept of "chains of equivalence." According to a review of important articles in the dialogic accounting literature, Brown and Tregidga (2017) criticise approaches to stakeholder engagement accounting (SEA) that lean towards consensus by drawing on Rancière's perspective. According to Brown and Tregidga (2017), the frequent focus on agreement in SEA research and critical accounting study has unwittingly bolstered neoliberal trends. Non-hegemonic viewpoints have found it more difficult to be heard and accepted as a result. The authors advocate avoiding the politicisation of SEA and highlighting the importance of conflict and disagreement in pluralistic collaborations. This emphasis on disagreement and conflict is thought to be crucial in altering circumstances and opening up new possibilities for transformative change.

Brown (2017) expands on the issue of social diversity and political conflict in the



discipline of accounting. Brown urges a multi-perspective approach that considers the perspectives of the individual, the organization, and society to conduct a more critical evaluation of accounting practices. By recognizing the value of outside participation and developing significant kinds of diversity, this strategy promotes the development of a shared political identity. Alawattage and Fernando (2017) offer the political conception of corporate social and environmental responsibility (CSEA) within the postcolonial Sri Lankan setting in a similar way. In this study, local managers at 25 different organizations are asked to reevaluate their organizational structures in light of global CSEA principles. The authors point out a gap in the literature on critical accounting's treatment of postcolonialism, particularly about how the colonized culture functions. They argue that in less developed countries, accounting may create spaces for meaningful discussion where cultural diversity can flourish.

However, critical accountability is less equipped to successfully handle key social, political, and environmental concerns as a result of the concurrent globalization of standards. The authors point out a substantial gap in the analysis of postcolonialism in the critical accounting literature, particularly about the empowerment of colonised cultures. They argue that the application of Critical Social and Environmental Accounting (CSEA) in underdeveloped countries might serve as a venue for stimulating discussions that support tolerance of cultural diversity and pluralism. Confrontational accountability, however, is limited in its capacity to effectively address key socio-cultural, political, and environmental concerns due to the limitations imposed by global standardization.

The development of emancipatory accounting in a specific context is the subject of a significant research publication from the period under consideration (Gallhofer and Haslam, 2019). This article explores the development and adaptation of the idea of emancipatory accounting to its surroundings. This analysis, which is motivated by the critical new pragmatist viewpoint, asserts that accounting can take on several emancipatory forms. Emancipatory accounting is gaining acceptance and appeal at

the same time. Some scholars debate that emancipatory accounting is broadened by adding the viewpoint of sustainable development. A recent study by Brown and Dillard (2019) tries to integrate sustainable development with educational accounting and draws inspiration from the ideas of agonistic pluralism. The study underlines how traditional accounting practices, which have their origins in neoclassical economics, have had a significant impact on accounting education.

This integration is in line with the notion of agonistic pluralism and aims to encourage dialogue and a range of opinions in the disciplines of accounting and sustainability. Despite the advantages of dialogic approaches (DA), Deegan (2017) contends in a retrospective analysis of the social and environmental accounting (SEA) literature within the context of critical perspectives of accounting over the past 25 years that the adoption of dialogic methods is unlikely to be readily accepted by the current "monologic" practices. Furthermore, Sales de Aguiar and Paterson (2018) encourage the addressing of sustainability challenges in accounting education. The work contends that identifying sustainability-related problems and disseminating information about them would be facilitated by a participative and dialogic approach. As part of their research on sustainability knowledge within higher education systems, undergraduate accounting programs incorporate sustainability elements through social and environmental reporting. Tregidga et al. (2018) examine sustainable development via the lens of "discourse theory" as developed by Laclau and Mouffe. They argue that discourse theory holds potential as a theoretical framework for comprehending the complexity of sustainability, but that a dominant construction of sustainable development has formed inside the corporate reporting context.

This essay argues that the Brundtland Commission's initial definition of sustainable development serves as a crucial analytical starting point, illuminating how many social actors, including businesses, have modified the concept via conflicts over ideologies. By embracing a multidisciplinary methodology, Russell et al. (2017) conduct a complete

reevaluation of the body of established research on environmental accounting. Deegan (2017) argues in a retrospective analysis of the literature on Social and Environmental Accounting (SEA) within the context of Critical Perspectives of Accounting over the past 25 years that while Dialogic Approaches (DA) offer acknowledged benefits, the predominate "monologic" practices are resistant to embracing dialogic methods. At the same time, Sales de Aguiar and Paterson (2018) recommend bringing up sustainability considerations when discussing accounting education.

They suggest a technique based on participation and debate to successfully include sustainability-related topics and promote associated knowledge. This approach is used in their investigation of how sustainability knowledge is included in higher education, particularly in undergraduate accounting programs that cover social and environmental reporting. Tregidga et al. (2018) examine sustainable development via the lens of "discourse theory" as developed by Laclau and Mouffe. They assert that corporate reporting has developed a dominant concept of sustainable development, embracing the potential of discourse theory as a conceptual framework for understanding sustainability challenges. The Brundtland Commission's initial definition of sustainable development is suggested as a starting point for analysis in this study, highlighting how different social actors, including corporations, have transformed it via conflicts over ideologies. Using a multidisciplinary framework, Russell et al. (2017) perform a thorough reevaluation of the existing literature on environmental accounting. Tregidga et al. (2018) examine sustainable development via the lens of "discourse theory" as developed by Laclau and Mouffe. They assert that corporate reporting has developed a dominant concept of sustainable development, embracing the potential of discourse theory as a conceptual framework for understanding sustainability challenges.

The Brundtland Commission's initial definition of sustainable development is suggested as a starting point for analysis in this study, highlighting how different social actors,

including corporations, have transformed it via conflicts over ideologies. Using a multidisciplinary framework, Russell et al. (2017) perform a thorough reevaluation of the existing literature on environmental accounting. As a result, the dominant social group can discredit opposing viewpoints through these techniques. Tregidga (2017) investigates a New Zealand social movement and utilizes it as a case study for the concept of shadow reporting, showing its various dimensions. This study examines how truth interacts with Foucault's power/knowledge paradigm to determine whether or not "speaking truth to power" or effectively reversing power dynamics is made possible by shadow accounting.

This approach proposes the role of accounting in shaping the stories that are thought to be real and tracing the roots of genuine discourse. Power dynamics are emphasized as being crucial to the liberating benefits of shadow reporting. Additionally, according to Brown and Tregidga's (2017) interpretation of counter-accounting via the lens of Rancière's ideas, it may be seen as a kind of dissent that prompts a review of accountability and corporate social responsibility (CSR). In contrast to Li and McKernan's (2016) perspective, which uses Rancière's framework in the context of human rights, Brown and Tregidga (2017) propose the framework's applicability in fostering counter-accounting practices that challenge conformity and the conventions of mainstream entities, thereby fostering equality and dissension. In addition to these insights, Murphy and Moerman (2018) shed additional light on corporate strategies used to restrict public participation in democratic and participatory accountability processes.

Using the framework of deliberative democracy and the Habermasian notion of the public sphere, academics investigate the practice of strategic legal actions used against public involvement. They call attention to the potential for these lawsuits to obstruct the advancement of novel participatory and dialogic accounting techniques. By inhibiting productive discourse, these tactical acts may reduce opportunities for alternate accounting techniques or counter-accounts. Between 2016 and 2019, several

cutting-edge techniques were applied to research Dialogic Accounting (DA). These investigations applied research and developed DA and advanced it beyond theoretical justifications. A few of the selected publications go into great detail about how DA works with cutting-edge accounting technology like big data and social media.

By examining how technological networks, such as social media and big data, interact with accounting procedures, Arnaboldi et al. (2017) advance the subject. They propose a new research agenda that focuses on three crucial areas: managing information resources derived from social media and big data, developing novel performance indicators using data from social media and big data sources, and the effects of social media and big data on information and decision-making processes. Brennan and Merkl-Davies (2018) take a fresh approach by investigating the dynamics of communication between businesses and their audience in the context of financial markets. Their research focuses on the interaction between organizations and their financial stakeholders and examines communication outside of conventional reporting. They employ a comprehensive approach that involves both oral and textual communication via a variety of media, including social media. This tactic promotes dialogic two-way communication while emphasizing the interactive and dynamic components of the process. The authors emphasize how the potential of digital media platforms makes effective communication with a wider range of financial stakeholders possible. These platforms offer features that cater to communication standards and audience preferences, which enhances intertextual and relational connectivity.

These academics are aware that some literature raises questions about the applicability of web-based tools in the context of dialogic accounting. They identify circumstances in which technology like blockchain and big data may make it easier to automate decision-making processes. This component should be carefully examined by both academics and accounting experts (Moll and Yigitbasioglu, 2019). The researchers examine Gorz's theories, focusing on

how facilitative modifications were made to learning representative programs in both the UK and New Zealand. Analysis is done on how these actions affect democratic accountability and the social accounting that follows.

By employing a longitudinal case study technique, the researchers hope to enable detailed comparisons both inside and between different case studies. They argue that when learning representative programs enable employees to pursue their own personal development goals rather than only addressing production needs, they can be seen as facilitative developments in and of themselves.

The results of their study emphasise how important accounting practices can motivate reforms that strengthen the rights of marginalised communities, as demonstrated in the context of learning representational initiatives. The essay also emphasises two contributions in particular that employ survey techniques. An interesting illustration is provided by Patelli's (2018) research, which looks at the connections between parent companies and their foreign subsidiaries across several industries. The study's focus is on the performance measurement and management systems (PMMSs) utilized by both organizations. The study shows a connection between specific traits of parent companies and subsidiaries and the adoption of PMMSs as communication tools. Notably, this dialogical strategy is most obvious when the parent company's subsidiaries play a strategic role and there is organizational interdependence between the parent company and its subsidiaries.

## **Discussion and Conclusion**

The major objective of this study was to contribute to the critical accounting literature by conducting a thorough evaluation of existing research on the topic of dialogic accounting (DA). This entails analyzing the progression of the DA's investigation, identifying the key subjects that have been covered, and determining potential research avenues for this area of study. The evolution of the DA literature can be divided into three primary periods. The formative stage would apply to our bibliometric stage. At this point, fundamental concepts from several

academic fields were applied to the study of accounting. These concepts were based on polyvocal and dialogic modes of interaction between individuals or groups. Notably, the research on sustainability, social, and environmental accounting first combined these fundamental concepts. The articles that attracted the greatest citations during this period aimed to bring theories and insights into critical accounting from other fields, such as political science and education. As we moved into the second stage, the idea of agonism and its application to critical accounting received a lot of attention, and prominent scholars and widely cited works delved into the exploration of agonism, which can occasionally include components of both antagonism and confrontation.

The role that critical accounting plays in fostering these dialogic and polyvocal interactions was also a key topic of discussion. The paper addresses potential research avenues in DA that go beyond mere synthesis and analysis. By tracing the history of the field, identifying its guiding principles, and understanding its current challenges and directions, the study seeks to provide academics and researchers with insightful information to guide their future research in the domain of dialogic accounting. The area of dialogic accounting (DA) has recently been investigated in several progressive ways, with a particular focus on new iterations of DA that support societal emancipation and subsequently strengthen democratic processes. The "polylogic" and "polyvocal" approaches to involving stakeholders are built on the concepts of agonism and freedom, which are at the core of these investigations. These frameworks (Dillard and Roslender 2011) strongly emphasize both the necessity for open recognition of power dynamics in decision-making as well as the significance of a variety of points of view. This idea is further developed in the works of Dillard and Brown (2012) and Brown and Dillard (2013b), which accurately analyze the forces at work in social environments.

This understanding of power relations is essential for openly hearing and considering every opinion. This technique does not

significantly disregard the need to address the interests of underrepresented stakeholder groups, which necessitates their intentional cognition and prioritization. This perspective holds that certain academics emphasize the critical function that social movements perform in magnifying the voices of non-human stakeholders, such as the environment, non-human living things, and future generations (Brown and Dillard, 2015, as an example). This research area focuses on innovative communication strategies, decentralized governance, and engagement outside of traditional institutions. This includes emphasising counter-accounts to offer other perspectives (Brown, 2017; Denedo et al., 2018).

By performing a narrative examination of the articles and looking at their chronological evolution, we may determine the key theoretical concepts presented in this body of literature. The contributions—particularly the more notable ones—discuss the departure from conventional accounting ideas regularly. Instead, they advocate for creative iterations of critical and inclusive accounting, which form the basis of the discussion surrounding this subject field. By looking at the theoretical underpinnings of these contributions, it can be seen that, in its early phases, the discourse heavily borrowed ideas and theories from scholars in closely related fields (including Freire, Habermas, and Mouffe), as well as from other sources. However, Developmental Accounting (DA) is beginning to take shape as an independent theory as a result of the collaborative efforts of several academics (see, for instance, Thomson and Bebbington, 2004, Bebbington et al., 2007, Brown, 2009, and Dillard and Roslender, 2011). The theoretical framework of DA that is provided by these academic contributions serves as the foundation for the most recent research publications emphasised in the study, which explore a variety of DA properties.

The included contributions cover a wide range of topics in terms of subject matter, as shown through content analysis, bibliometric visualizations of keyword associations, and narrative reviews. Among these, a collection of publications that explores the theoretical development of DA stands out as the core.

Around this central area, other groups of articles come together to explore related topics (such as democracy, critical accounting, and sustainable development) while grounding their theoretical frameworks in the DA framework. While recognizing the difficulties in categorizing particular thematic domains with absolute certainty, this multiplicity highlights the linkages between several disciplines.

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