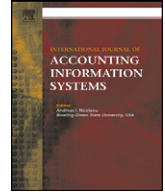




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Critical dialogics, agonistic pluralism, and accounting information systems

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ABSTRACT

We propose heteroglossic accounting as a context wherein accounting information systems may be conceptualized so as to provide a more complete and complex basis for including competing, and possibly incompatible, information needs associated with interested and diverse constituencies. Given that information needs to vary based on such dimensions as geography, values, views, and vision, one representation is unlikely to be adequate. Incorporating pluralistic perspectives facilitates more relevant comparisons required to derive criteria of judging among the viable alternatives, especially in cases where no one perspective can be shown to be inclusive. Agonistic pluralism employed in developing alternative accounting information systems provides insights into the underlying ideologies, assumptions, values, worldviews, and power relationships that inform alternative positions, indicating those being privileged. Accounting information systems conceptualization, development, and implementation based on the principles of critical dialogics recognizes the countervailing forces operating both pulling the dialog and debate toward hegemonic consensus as well as pushing it toward antagonistic separation.

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1. Introduction

Confidence in discovering the grand theory of social behavior appears to be waning. [Lakoff and Johnson \(1999\)](#) argue that the fundamental assumptions underlying western philosophy have been rendered obsolete by the findings in the cognitive and brain sciences. The idea that there is logic, and a single, objective world, “out there” awaiting discovery no longer provides sufficient legitimacy for social science

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methodology. Coming from this social constructionist perspective (Berger and Luckmann, 1967), the social world is as we create it, and for humans, this means linguistically creating the context within which we act. Such a position nudges us toward a pluralistic vision of “truth,” and as we move toward such a position, we find it desirable to move toward pluralistic theories and methodologies. Accounting information systems (AISs) research needs to begin to incorporate pluralistic visions of “truth” as the basis for designing, implementing, and evaluating systems and their outputs. One example is to expand the scope of the information systems beyond economic sustainability to include social and environmental sustainability (Brown et al., 2005).

Research associated with designing, implementing, and evaluating such systems requires new and pluralistic ways of thinking in order to adequately respond to the needs of an increasingly pluralistic society. Two theories that may be of particular relevance to AIS design and implementation are critical dialogics and agonistic pluralism. Critical dialogics refers to the facilitating democratic mechanisms whereby interested groups can engage in conversation and debate concerning contestable issues. These mechanisms explicitly recognize power as an important contextual factor in the production of meaning through accounting information. Critical dialogics provides insights into how dialog can be used in gaining an understanding and responding to diverse information needs. Agonistic pluralism is a branch of democratic theory that conceptualizes progressive social change through democratic dialogic means recognizing the complexity of prevailing power dynamics and that competing perspectives and interests cannot be resolved through logic or reason. Agonistic pluralism provides the theoretical socio-political basis for conceptualizing and sustaining diversity within a pluralistic and democratic context. Combining the two can inform the construction of pluralistic accounting information systems capable of accommodating conflicting positions.¹

In previous work (Dillard, 2008), several theoretical perspectives are discussed as alternative ways of viewing AIS research and applications. Here, we continue this line of inquiry by considering how to frame AIS research and application within a pluralistic context so as to initiate and sustain multiple voices engaging in dialog and debate. Such a framing provides theoretical and methodological guidance in the design, implementation, and evaluation of AIS in work organizations.²

Following Macintosh (2002), acknowledging the pluralistic and political nature of the socio-economic world in which accounting resides calls for heteroglossic accounting. Heteroglossic perspective discards the notion that accounting can or should produce one single accounting that represents the meaning of the underlying empirical phenomena that leads to a single interpretation of the meaning of those phenomena. It views accounting more like an ongoing conversation among competing interests that hold different perspectives about the empirical phenomena themselves. Supporting these pluralistic perspectives requires accounting information systems designed to gather, process, and represent the requisite multidimensional information.³ Heteroglossic accounting and related AISs represent multiple views based on multiple, though not necessarily mutually exclusive, sets of assumptions, moralities, strategies, priorities, ideologies, power relationships, and desired outcomes. The basis for choosing among these alternative sets is inherently political given the presumed lack of first principles upon which to base the selection. Following Brown (2009) and Dillard and Roslender (2011), we propose a critical dialogic framework operationalized through agonistic pluralism⁴ as a general model for AIS research and practice. This framework is outlined in the next section. In section three, we discuss constructing pluralistic systems. The final section provides brief closing remarks.

2. Critical dialog based framework

Critical dialogic framework provides a general set of guidelines useful in identifying and studying heteroglossic accounting and related AIS possibilities. The framework provides a means for studying the mechanism for democratizing the social space represented, and facilitated, by AIS. Following an extensive

¹ See Brown (2009) for a more extensive treatment of critical dialogics and agonistic pluralism as they relate to accounting.

² These ideas follow directly from the work of Brown (2009), Dillard and Roslender (2011), Macintosh (2002), and Brown and Dillard (2010).

³ See Brown et al. (2005) for an example of alternative environmental AIS information requirements.

⁴ See, inter alia, Mouffe (1993, 2000, 2005), Laclau (1966), Laclau and Mouffe (1985).

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