Theorizing engagement: the potential of a critical dialogic approach

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Abstract

There is wide recognition among those in the "non-mainstream" of the accounting research community that there are "things" about conventional accounting practice and its impacts which need to be changed. There are papers demonstrating why accounting/the world needs to change (see, e.g., Bebbington, 1997; Chua, 1996; Cooper & Sherer, 1984; Cousins & Sikka, 1993; Dillard, 1991; Morgan, 1988; Gray, 2002a,b), examples of how accounting has failed to change the world (at least in progressive ways – see Bebbington & Gray, 2001; Everett & Neu, 2000; Gallhofer & Haslam, 1997; Gray, Dey, Owen, Evans & Zadek, 1997; Tinker, Lehman & Neimark, 1991; Tinker & Gray, 2003) and how particular theorists can be used to demonstrate the way the world is (Armstrong, 1987; Laughlin, 1987; Tinker, 1985; Lehman, 1995). If one disagrees with how the world is or how accounting affects the world, it begs the question of what can and should be done as a result. While for some an interpretive approach (see Chua, 1986 for a discussion of these distinctions) is the most appropriate response, for others a more critical response is deemed to be appropriate. A critically oriented response requires some form of agency to be exercised and, in some cases, this extends to engagement in some sort of process or with particular individuals, groups or organizations. There is, however, no agreement on what types of engagement facilitate progressive social change or on how engagement could lead to change. One place where this discussion is arguably best demonstrated is in the ongoing debate between social accountants and critical accountants. The issues emerge in sharp relief in these debates because what amounts to "meaningful social change" is not always clear. "Emancipation" and "progressive change" are contested terms (Fenwick, 2003). There are disagreements about what needs doing, who to work with in order to achieve change and how engagements (if they are to be undertaken) should be conducted (see, e.g., Bebbington, 1997; Gray, 2002a; Tinker et al., 1991; Willmott, Puxty & Sikka, 1993, Neu, Cooper & Everett, 2001, Everett & Neu, 2003; Tinker & Gray, 2003). Many of these debates parallel debates in other disciplines such as law, organization theory, politics and sociology (see, e.g., Shalin, 1992; Alvesson & Deetz, 2000; Moore, 1991). They are also played out on the "ground floor" of society (Griffiths, 1986, p. 39). In this paper we make the case for critical dialogic engagement as providing opportunities for enabling transformations in practice. We explore both the theoretical underpinnings of the dialogic engagement concept and its philosophical dimensions. In doing so, we draw on the writings of a number of social theorists and literatures from a variety of disciplines (in particular, the work of dialogic theorists such as Bakhtin, Freire and Giroux and applications of that work). In seeking to do this, we suggest that engagement has been under-theorized and under-specified in both the social accounting literature and the literature of its critics. To demonstrate the theoretical issues, we also draw on our own engagement experiences in accounting and employment relations to illustrate the application of these ideas "on the ground". This example is developed because it is relatively under-explored in the literature as well as providing a contrasting environment with other engagements we have been involved in (e.g. Larrinaga-Gonzalez & Bebbington, 2001; Bebbington & Gray, 2001; Thomson & Bebbington, 2004; Frame, 2003a,b)
Introduction

There is wide recognition among those in the ‘non-mainstream’ of the accounting research community that there are ‘things’ about conventional accounting practice and its impacts which need to be changed. There are papers demonstrating why accounting and/or the world needs to change (e.g. Cooper & Sherer, 1984; Morgan, 1988; Dillard, 1991; Cousins & Sikka, 1993; Chua, 1996; Bebbington, 1997; Gray, 2002a, 2000b), examples of how accounting has failed to change the world (at least in progressive ways)¹ (Tinker, Lehman & Neimark, 1991; Gallhofer & Haslam, 1997; Gray, Dey, Owen, Evans & Zadek, 1997; Everett & Neu, 2000; Bebbington & Gray, 2001; Tinker & Gray, 2003) and how particular theorists can be used to demonstrate the way the world is (Tinker, 1985; Armstrong, 1987; Laughlin, 1987; Lehman, 1995).

If one disagrees with how the world is or how accounting affects the world, it begs the question of what can and should be done as a result. While for some an interpretive approach (see Chua (1986) for a discussion of these distinctions) is the most appropriate response, for others a more critical response is deemed to be appropriate. A critically oriented response requires some form of agency to be exercised and, in some cases, this extends to engagement in some sort of process or with particular individuals, groups or organizations. There is, however, no agreement on what

¹ There are examples of (relatively) successful ‘social engineering’ undertaken by those seeking to reinforce neo-liberal orthodoxy (e.g. Pallot, 2003; Newberry & Pallot, 2003; Broadbent, Laughlin & Read, 1991 – on the ‘New Right’s’ use of accounting in public sector reform).
types of engagement facilitate progressive social change or on how engagement could lead to change. Gray (2002a, p. 699), for example, observes that:

“...managerialist imaginings preach change with both a seriously incomplete specification of realpolitik and a grossly under-specified conception of the very processes of change through which (it is assumed) the ‘improvement’ will be brought about. Too often, near-Utopian visions owing more to hope than to reason underlie such imaginings.”

One place where this discussion is arguably best demonstrated is in the ongoing debate between social accountants and critical accountants. The issues emerge in sharp relief in these debates because what amounts to ‘meaningful social change’ is not always clear. ‘Emancipation’ and ‘progressive change’ are contested terms (Fenwick, 2003). There are disagreements about what needs doing, who to work with in order to achieve change and how engagements (if they are to be undertaken) should be conducted (e.g. Tinker et al., 1991; Willmott, Puxty & Sikka, 1993, Bebbington, 1997; Neu, Cooper & Everett, 2001; Gray, 2002a; Everett & Neu, 2000; Tinker & Gray, 2003). Many of these debates parallel debates in other disciplines such as law, organization theory, politics and sociology (e.g. Moore, 1991; Shalin, 1992; Alvesson & Deetz, 2000). They are also played out on the ‘ground floor’ of society (Griffiths, 1986, p. 39).

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2 At a broad level, we are comfortable with Tinker's (2000, p. 3) definition of ‘progressive change’ as entailing "challenging (mainly social) obstacles that are specific to our particular social system, that subordinate individual and collective development to the priorities of capital accumulation”. But this still begs a host of questions at the operational and evaluative level.

3 Gray (1992, p. 410), e.g. notes tensions in the Green movement "over the relative merits of 'supping with the devil'"; see also Slott (2002) for similar debates in the labour movement and Lather (1991) on feminist interventions.
In this paper we make the case for critical dialogic engagement as providing opportunities for enabling transformations in practice. We explore both the theoretical underpinnings of the dialogic engagement concept and its philosophical dimensions. In doing so, we draw on the writings of a number of social theorists and literatures from a variety of disciplines (in particular, the work of dialogic theorists such as Bakhtin, Freire and Giroux and applications of that work). In seeking to do this, we suggest that engagement has been under-theorized and under-specified in both the social accounting literature and the literature of its critics. To demonstrate the theoretical issues, we also draw on our own engagement experiences in accounting and employment relations to illustrate the application of these ideas ‘on the ground’. This example is developed because it is relatively under-explored in the literature as well as providing a contrasting environment with other engagements we have been involved in (e.g. Bebbington & Gray, 2001; Larrinaga-Gonzalez & Bebbington, 2001; Frame, 2003a, 2003b; Thomson & Bebbington, 2004; see also Gray’s 2002a calls for more reporting and theorization of engagements).

The paper is organized as follows. First we present a brief review of the debates around engagement to establish the general case for critical dialogic engagement. Next we outline key aspects of dialogic theory and philosophy, situating these in the context of a broader dialogic turn in contemporary social theory. Base principles for critical dialogic engagement are then derived, with a focus on the theorization of how change can take place. The following section draws on the practical engagements of one of the authors to ground these principles empirically. We then consider possible criticisms and limitations of the dialogic engagement concept before giving our concluding comments.
Examples of engagement and the debates around engagement

“...social science needs to recover its purpose as a tool of intellectual and political transformation...avant garde scholarship that is bereft of a commitment to transform social institutions represents a failure of purpose, of politics, and of imagination” (Mir & Mir, 2002, p. 105).

There is now a relatively large (though still vastly under-theorized) body of literature which records engagements that individual accounting academics have undertaken in a wide variety of contexts. For a sample of this literature, see:

- Boyce (2000) – considering the possibilities for financial, social and environmental accounting to facilitate public discourse and debate, based on an interrogation of official reports on a major Australian development proposal.
- Bebbington & Gray (2001) – reporting on an attempt to construct a sustainable cost calculation for Landcare Research, New Zealand.
- Willmott et al. (1993) and Sikka, Willmott & Puxty (1995) – on the politics of academic engagement, illustrated through various interventions (e.g. with politicians, the Fabian
Society and through the mass media) designed to widen public participation in social affairs.

- Berry, Capps, Cooper, Fergusson, Hopper & Lowe (1985) – on attempts to challenge the assumptions underpinning accounting calculations prepared by the National Coal Board in support of pit closures in the United Kingdom.
- Gray et al. (1997) – reflecting on the experiences of Traidcraft, a ‘values based’ United Kingdom company, in developing their social accounts and engaging with stakeholders.
- Gray (1997) and Dey (2003) – on experiments with the construction of shadow and silent accounts.
- Cooper, Taylor, Smith & Catchpowle (in press) – presenting a social account of Glasgow university students' experiences of working part-time while in full-time study and making a case for the revival of social audit work of the 1960s and 1970s.

Each of these papers provides a glimpse into an attempt to effect change. Leaving aside the efficacy of the different types of engagement (e.g. working with business organizations, writing letters to the media, confronting professional accounting bodies or developing alliances with social movements) each of the approaches contains within it some implicit (and at times explicit) beliefs and assumptions regarding social change processes. It is at this layer that we focus our discussion.

For example:
<table>
<thead>
<tr>
<th>Approach to engagement</th>
<th>Possible implicit assumptions / levers for change^4</th>
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<tbody>
<tr>
<td>Writing letters to newspapers or ‘popular’ books and articles to publicly expose</td>
<td>That increased transparency will lead to pressure being</td>
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<td>accounting abuses (e.g. Briloff, 1972, 1976, 1981; Willmott et al., 1993; Sikka et</td>
<td>brought (through democratic or civil society means) to</td>
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<td>al., 1995).</td>
<td>change outcomes. At worst, individuals/corporations are</td>
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<td>shown to be self-serving and ‘bad’.</td>
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<tr>
<td>Seeking reforms of professional accounting bodies (e.g. Medawar, 1978; Hopwood,</td>
<td>That changes to the operation of professional bodies will</td>
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<td>1985; Willmott et al., 1993; Sikka et al., 1995; Briloff, 1966, 2002).</td>
<td>pave the way for changes in the integrity and</td>
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<td></td>
<td>performance of professional accountants.</td>
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<tr>
<td>Engaging with public and private sector organizations to attempt to change through</td>
<td>That if models of how accounting and/or companies and</td>
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<td>experiments with ‘new accountings’ (e.g. Bebbington &amp; Gray, 2001; Larrinaga-Gonzalez</td>
<td>public sector bodies could be different can be presented</td>
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<tr>
<td>&amp; Bebbington, 2001).</td>
<td>in a persuasive manner then this may lead to other</td>
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<td></td>
<td>organizations also changing (isomorphic effect).</td>
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<td></td>
<td>That if you can demonstrate what is/is not possible</td>
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<td></td>
<td>that change may arise.</td>
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<tr>
<td>Critical accounting education interventions, emerging scholars’ colloquia (e.g.</td>
<td>To enable the next generation of accountants to</td>
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<tr>
<td>Laughlin, Lowe &amp; Puxty, 1986; Gallhofer &amp; Haslam, 1996; Humphrey et al., 1996;</td>
<td>understand better the moral and political foundations</td>
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<tr>
<td>Thomson &amp; Bebbington, 2004)</td>
<td>of mainstream accounting and appreciate the potential</td>
</tr>
<tr>
<td></td>
<td>of ‘new accountings’. To change intellectual and</td>
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<td></td>
<td>research agendas.</td>
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^4 Most of these would be seen as necessary but not sufficient conditions for change. Some authors also have “deontological and intrinsic motivations” for their praxis (Gray et al., 1997, p. 329).
| Silent and shadow accounts (e.g. Gray, 1997; Dey, 2003). | That exposing the ‘silences’ of accounting and organizational discourses will raise managerial and public awareness and bring pressures for change (e.g. through information inductance, improved accountability, more informed decision-making). |
| Social audits and anti-reports (e.g. Medawar, 1978; Harte & Owen, 1987; Cooper et al., in press) | To highlight the fundamental contradictions and exploitative aspects of the capitalist system. Challenges to the status quo may emerge from a change in consciousness (e.g. through the use of accounting as a tool of resistance). |
| Alliances with unions and non-governmental organizations; raising the profile of subaltern narratives and subjugated knowledges (e.g. Gold et al., 1979; Hird, 1983; Cooper, 1995; Neu et al., 2001). | That increasing awareness of the contestable nature of accounting’s ‘truth-claims’ will enable unions and NGOs to develop counter-narratives and ‘talk back’ to employers and other power elites, and thereby increase their power to effect change. Stresses the importance of collective action. |

Debates between social accountants and critical theorists around engagement (e.g. Puxty, 1991; Gray, 1992; Bebbington, 1997; Everett & Neu, 2000; Thomson & Bebbington, 2004; Cooper et al., in press) focus on the ‘realism’ of the underlying assumptions about social change.

Social accountants have tended to focus on the ‘particular’, e.g. engagements with organizations. They have sought to distance themselves from ‘extremists’; those they view as not contributing ‘positively’. They are skeptical of critical theory’s practical impact and prefer to work
within reformist traditions of social change (e.g. Gray, Owen & Maunders, 1991; Gray, 1992; Bebbington, Gray, Thomson & Walters, 1994; Bebbington, 1997). They seek "advice and suggestions which would be enabling in a practical [rather than disruptive] sense" (Bebbington, 1997, p. 371). They place much store on democratic institutions, emphasizing concepts such as ‘stakeholders’, ‘transparency’ and ‘accountability’. Refusing to ‘get involved’ in the name of resisting capture is viewed as "an abdication of responsibility [with] judgement...then always exercised by others" (Bebbington & Gray, 2001, p. 583 citing Bronner 1994). For social accountants, the degree to which engagements are captured depends to a large extent on the willingness of non-mainstream accountants "to refuse to yield the field to corporate autonomy without a fight” (Gray, 2002a, p. 701).

To reformists, critical theory too often appears to be a "purely intellectual perspective...[operating] primarily...at the theoretical level of negative critique rather than transformational practical action" (Bokeno, 2003a, p. 604; cf. Gray's 1992 distinction between ‘intellectual’ and ‘political’ radicals). When praxis is attempted, critical theorists often adopt a monologic stance – talking at people rather than with people (Bokeno, 2003b). Their conflict orientation needlessly antagonizes those who might otherwise be sympathetic (Gray et al., 1991). Critical theory also ‘excludes’ others by using impenetrable academic language. Theory not rooted in practice risks becoming exclusive and elitist (Crooms, 2003). It can lead to ‘ivory tower activism’; academics building careers ‘using’ the disempowered rather then making a difference
for them.\footnote{See also McLaren (2004) noting concerns that critical theory "enables academics to wear the mantle of revolutionary without having to get their hands dirty".}

For social accountants, questions arise whether critical accounting's "cerebral explications...have ever liberated anyone from anything" (Bokeno, 2003b, p. 634).\footnote{Indeed Mouritsen, Larsen & Hansen (2002) suggest critical accounting research could be responsible for consequences at direct odds with what it intends.}

Critical theorists, by contrast, view social accountants as being duped by the discourse of pragmatism. Far from emancipatory, social accounting is seen as instrumentalist, managerialist, decontextualized, under-theorized and politically naive (e.g. Puxty, 1986; Arnold, 1990; Tinker et al., 1991; Lehman & Tinker, 1997; Neu et al., 2001). The changes it targets are status quo-oriented, rather than aimed at 'real' transformation (Everett & Neu, 2000). Looking for reformist possibilities that avoid 'offending' power elites, leads to a privileging of eco-efficiency initiatives over eco-justice (Welford, 1998; Everett, 2004). The interests of different groups are often monologized, with a focus on positive-sum gains and win-win solutions (Everett & Neu, 2000). Marginalized individuals and groups and issues such as class, race and gender are rarely addressed in a substantive way. A refusal to tackle the power- and conflict-laden nature of social relations leads to social accounting being co-opted by power elites as a control mechanism (Puxty, 1991).\footnote{Social accounting thus becomes a tool of 'stakeholder management' rather than 'stakeholder accountability' (e.g. Brown (1997) in a labour context).}

By emphasizing pragmatism and moderation, 'middle-of-the-road' thinkers implicitly promote conservative agendas (Tinker et al., 1991). They also attempt to "shield themselves from serious critique" through their "empathy-garnering self-representations" and appeals to "commonsense", "practicality" and "moral outrage" (Neu et al., 2001, p. 738).

Critical theorists emphasize radical transformation. They stress the need to deal with 'totalities’, and have profound reservations about attempts to ‘reform’ capitalist democracy (Puxty,
1986, 1991; Tinker et al., 1991; Cooper et al., in press). Their emphasis is on developing dialectical awareness of social conflicts and struggles; highlighting accounting's role as an ideological weapon (e.g. Tinker et al., 1991; Arnold & Hammond, 1994; Cooper et al., in press). Academics should act as "confronters of orthodoxy" and unsettle established "regimes of truth" (Sikka et al., 1995, p. 115). Some are sceptical that social accounting could ever pose a serious threat to capitalist social relations (Puxty, 1986; Cooper, 1992).

In recent times, there have been signs of at least a partial rapprochement between critical and social accountants. Social accounting has been increasingly informed by the alternative/critical projects, in particular recognizing the need to develop its theoretical base and become more politically aware (Gray, 2002a). Being "eager to do something" is no longer enough (Lehman 2002, p. 220, emphasis in original). Reliance on hope and faith, or grossly under-specified concepts of social change runs a real risk of doing "more harm than good" (Gray, 2002a, p. 699). Alternative/critical researchers, for their part, are starting to recognize that social accountants "are, to a not insignificant degree, fellow travellers" (ibid., p. 694). They are crediting the 'progressive edge' of social and environmental accounting literature (Cooper et al., in press). Tinker (2000, p. 7) acknowledges that "there has been a flourish of interesting scholarship" since Tinker et al. 1991.

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8 Critical theorists – like social accountants – are not an homogeneous group. There are marked differences of opinion over how such confrontations should be effected (e.g. compare Neu et al. (2001) and Willmott et al. (1993) on preserving the 'purity' of one's academic work; see also Tinker (2000) on the merits or otherwise of 'bomb-throwing' and 'evangelism'). We build our own perspectives on these issues into later sections of this paper.

9 From early on, there was recognition that the development of social accounting "may benefit from the contributions of both perspectives" (Parker, 1991, p. 25). However, until recently, there has been little systematic and sympathetic engagement between the alternative/critical and social accounting projects (Gray, 2002a).
Neu et al. (2001, p. 736) admit that critical accounting's own theorizations of praxis need work and that the:

“cynical might argue that we have emphasized third-party theorizing instead of direct praxis, focusing on academic scholarship in ‘learned’ journals where the only contact with the ‘real world’ is mediated through the screen of the reviewers.”

Critical theorists recognize a need to reintegrate the theoretical and praxis components of scholarship through interventions in the public sphere (ibid.). Tinker (2000, p. 3) observes that "if 'efficacy' is the litmus test of academic-political engagement", there is "an enormous task yet to be done".

In short, it seems fair to say that at least some forms of social accounting now enjoy "a symbiosis with critical theory" (Gray, 2002b, p. 377; see also Tinker & Gray, 2003). We seek to build on this.

A recent suggestion (Thomson & Bebbington, 2004, in press) is that the way in which you engage matters at least as much as what you choose to engage on or who you engage with. Accounting is viewed as an ‘educator’ that can encourage critical reflection on accounting technologies and their impacts (e.g. the way they serve capitalist interests). Perspectives of stakeholders may change through a Freirian process of ‘conscientization’ (e.g. exposing and encouraging reflection of ‘hidden commitments’) leading to the potential for social transformation. ‘Dialogical’ and ‘banking’ forms of engagement are contrasted, leading to the suggestion/question that "it doesn't matter what you teach so much as the way you teach it" (ibid., p. 610). Dialogics is

10 We would exclude managerialist versions of engagement that contain implicit acceptance of current neo-liberal orthodoxy (cf. Gray, 2002a, p. 693). In this, we would reinforce Gray's (2002a) calls for more nuanced appreciations of different approaches to social accounting.
argued to have resonance with both the social accounting and critical theory projects (Thomson & Bebbington, in press, p. 2).

This paper seeks to further develop the concept of dialogical engagement, drawing on the work of a number of dialogic theorists in contemporary social theory across a range of disciplines. We also draw from practical engagements in employment relations that we have been involved in to ground our discussions in concrete experience. A key goal is to specify more carefully what kinds of engagements are likely to ‘work’ and why and how. We argue that critical dialogic engagement is the most productive likely way forward. It is to an articulation of that concept that we now turn.

**Dialogic theory and philosophy**

“Dialogic theory avoids a debilitating relativism and carries revolutionary fervor while retaining a constructive ambience “(Christians, 1988, p. 155).

In recent years there has been a ‘dialogic turn’ in contemporary social theory. The work of a number of dialogic theorists (e.g. Bakhtin, Giroux, Bourdieu, Freire, Habermas, Laclau & Mouffe) has been applied in a wide range of disciplines (e.g. in philosophy, sociology, linguistics, cultural and media studies, law, politics, organizational studies, public policy, development studies, urban studies, human geography and education).

A start has been made in exploring the implications of this literature in accounting (e.g. Thomson & Bebbington (2004) on dialogic education; Mouck (1995), Lehman (1999, 2002) and Boyce (2000) on dialogic democracy; Macintosh (2002) on literary theory). But much remains to be done. In this paper we seek to use this literature to explore the social/critical accounting ‘praxis
debates’ and to propose a theory of critical dialogic engagement. In this section we outline key aspects of dialogic theory and philosophy.

In developing our framework, we draw on both the social and critical accounting literatures. Our project, consistent with social accounting’s roots, remains grounded in the principles of democracy, transparency and accountability (Medawar, 1976; Gray, 2002a). However, it recognizes the validity of critical theory critique, in particular, the need for a more dialectic understanding of the interplay between theory and practice. We seek to build a social/critical accounting that "seeks [r]evolutionary and emancipatory moment within current possibilities" (Gray, 2002a, p. 692) and does so in a way that resists ‘imposing’ emancipation on others.

More generally, we consider that dialogics has the potential to provide the new ‘meta-theory’ that social accounting has been looking for (Gray, 2002a, p. 703); one that will help it "to be explicit about its values, hopes and doubts" (Gray, 1998, p. 213). While we focus on engagement in this paper, we see the potential for a much broader application of this framework. Where relevant to our arguments, we flag the possibilities for ‘further imaginings’ in this area.

In considering dialogics literature, there are several key themes relevant to the theorization of engagement processes: the possibility for human agency, the way language works in society, the wider material context in which discourses exist (especially power dynamics), institutional frameworks, epistemology and the role of ‘experts’. It is to a consideration of these themes and their relationship to social change dynamics that we now turn.

*Human agency*
Dialogics is informed by a social constructionist view of the social world. It is based on a dialectical understanding of human agency, whereby "human subjects exist at the intersection of the objective and subjective worlds" (Thomson & Bebbington, in press, p. 4). Social reality is subjectively created as individuals collectively (re)produce and transform their practices, conventions and structures. The meanings which people put upon their situations can be changed (e.g. as a result of research activity and dialogue) and can lead to different actions which invalidate previously self-evident ‘social rules’. The difficulty is that in acting humans often produce a realm of objects which they do not recognize as a result of their own actions. They tend to forget that the social world is humanly constructed and therefore changeable. In a "reified consciousness....people tend to feel powerless and awed by humanly-created structures and relationships [and see them] as somehow fixed, given, and eternal" (Watson, 1987, p. 7).

Language and the heterogeneity of discourse

“What is most characteristic of our humanity is that we are dialogical or conversational beings...” (Bernstein 1983, p. 162).

Dialogic theorists stress the importance of language in the construction and (re)construction of social reality (Berger & Luckmann, 1966). In learning a language we learn how to look at (what we call) the world. The terms and labels used affect our orientation to that world and predispose us to certain ways of observing and interpreting. It is easier to think what our language allows us to think. Language "limit[s], define[s], and normalize[s] motives and meanings" (Everett, 2003, p.
and thereby has a strong influence on the way we act. This gives language significant political content. As Hutchinson (1989, p. 24) puts it:

“Contrary to the liberal view, language is not a transparency through which the world is observed nor a catalogue of labels to be attached to the appropriate contents of the world. There is no form of pure communication that merely represents instead of creating. Language is a social medium: it shapes society and its individuals as they work to reshape it. No one is free to describe the world as they wish; they are always already constrained by the prevailing ways of speaking, by the package of foundational beliefs and assumptions about reality and the individual’s place within it. The world, and our ideas about it, take on meaning within historically specific modes of communication… To acquire and exercise a language is to engage in the most profound of political acts.”

A dialogic understanding of language recognizes that heterogeneous discourses are the norm, even in apparently monologic societies (Bakhtin, 1981). In contemporary democracies their existence can be taken for granted (Mouffe, 1993, 2000). Schools, families, churches, clubs, the media, work groups, professional associations and social movements function as primary mediators for interpretive understanding (Malloy, 2003). Linguistic messages are conveyed through textual and non-textual (e.g. symbols, photographs and artistic representations) means. Bakhtin (1981) uses the term ‘heteroglossia’ to refer to the multiplicity of socio-ideological languages in operation in a given cultural space. However, this is not an even race. As discussed

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11 Bakhtin (1981) uses the term ‘ideology’ as a descriptive term (in the sense of an ‘idea system’) rather than pejoratively. All readings comprise situated positions; every language ‘accents’ – highlights, evaluates, valorizes – content in its own way (ibid., p. 421). This is akin to feminist notions of ‘standpoint epistemology’ (Haraway, 1991; cf. Arnold & Hammond, 1994).
below, power effects lead to the privileging and silencing of particular discourses in different arenas. Language and the contest for meaning thus become crucial to social change dynamics.

**Dialogics, community and identity**

“The negotiation of self-identity and group identity is both a motive for and a product of dialogue. Identity is continually negotiated between the individual and the whole” (Hammond & Sanders, 2002, p. 16).

Dialogic theorists have unpacked traditional definitions of community to include not only ‘whole community’ perspectives, but also layered, partial and crisscrossing communities (e.g. Taylor, 1994; Crooms, 2003). This recognizes that we exist in a world of plural identities as a result of our ‘throwness’ into social collectivities. As Bakhtin (1981) puts it, we have different ‘selves’ within the ‘self’ or group. The dialogic character of self and group identity means that we typically discover "who we are by addressing ourselves to others or the voices of others within us" (Murchison, 1998, p. 465). So long as we engage in communicative action, we are embedded "in a dialogic process that continually shapes and reshapes the self and Other" (Barge & Little, 2002, p. 383). We develop shared experiences, but often "on limited, variable, and intersecting bases" (Rebell & Hughes, 1996, p. 114).

Bakhtin observes that there is never one coherent unity but "multiple traditions of meaning each competing for supremacy" (Burton, 1997, p. 559). This is particularly true for "essentially

12 cf. Tinker et al. (1991, p. 30) who express this point in terms of class conflicts which are conflicts between social role aggregates. As individuals we "participate in several, often conflicting roles: as investors, workers, community members, consumers, managers, etc.”
contested concepts” such as freedom, sustainability and justice (Gallie, 1956). Any particular individual will have been exposed to a range of perspectives depending on the contexts in which they operate. One’s ‘worldview’ often reflects one's group affiliations and social position. The struggle over meaning (and thereby reality) in society is thus part of a dialogic process (Sunder, 1996).

Dialogic theorists in political theory stress that dialogue is important for the construction of ‘democratic self’. Freedom and transformative capacity depends on a capacity for ongoing self-critical (re)consideration of the socially embedded (e.g. Michelman, 1988; Hutchinson, 1989).

Material context and power dynamics

“Dominant and subordinated groups stand in different and unequal relations to the socio-cultural means of interpretation...the officially recognized vocabularies in which one can press claims; the idioms available for interpreting and communicating one's needs; the established narrative conventions available for constructing the individual and collective histories which are constitutive of social identity; the paradigms of argumentation accepted as authoritative in adjudicating conflicting claims; the ways in which various discourses constitute their respective subject matters as specific sorts of objects; the repertory of available rhetorical devices; the bodily and gestural dimensions of speech which are associated in a given society with authority and conviction” (Fraser, 1986, p. 425).
Critical\textsuperscript{13} dialogic theorists stress that human actions cannot be understood exclusively in terms of people's self-understandings, perceptions and intentions (Fay, 1975, 1987). The context within which meaning is produced must also be brought into the analysis. People's definitions of situations are not chosen from an unlimited range of possibilities. Actors are constrained by the interpretive frames they bring to a situation and these, in turn, depend on historical and structural circumstances. Of crucial importance for critical dialogic inquiry, meanings are also realized in social interaction and, as such, "enveloped in webs of power and culture" (Mir & Mir, 2002, p. 106). Certain groups are in a better position than others to influence what are regarded as ‘legitimate’, ‘normal’ or ‘reasonable’ ways of viewing the world (Popkewitz, 1987, p. 5) and thereby to impose their realities on others.\textsuperscript{14}

Theorizing dialogically involves a focus on metaphors and constructs "that are dialogical (conversation, argument) and relational" (e.g. community, partners, participants, combatants) "rather than structural" (Failinger, 2003, p. 438). However, critical dialogics rejects any naive dialogic premise "that merely talking to one another will increase empathy, reduce systemic social ills, and lead to a better world" (Delgado, 1993, p. 1600). Structural considerations are important in considering the ability to facilitate authentic conversations and link this to effective action. Dialogic theorists are especially wary of power elites seeking to privilege their discourse:

\textsuperscript{13} The insertion of the term ‘critical’ here highlights a focus on power considerations, and serves to distinguish more politically aware forms of dialogic theory. Critical dialogics centres "power as a core issue" (Fenwick, 2003, p. 622).

\textsuperscript{14} The privileging of particular discourses is also context dependent. As Owick, Anthony, Keenoy & Mangham (2000, p. 891–892) observe, “a dominant perspective cultivated in one setting may be difficult to sustain in another”. Different social settings have their own ‘limit situations’.
“Monologism comes from dialogue, that is from plurality, but reduces that plurality to a single voice of the master, the one speaker who struggles for recognition demanding a total voice, hearing and meaning, which closes off the dialogical” (Gurevitch, 2000, p. 249).

Language is an important mediator of power. While situations can be read and negotiated by social actors in a multiplicity of ways these interactions are not "free floating"; specific contexts privilege some readings over others (Giroux, 1994). When colonized (or monologized) by dominant cultural forms and institutions, discourses play a crucial role in the maintenance of power relations (Edelman, 1977; Elkin-Koren, 1996). Deep assumptions of what "goes without saying" set dialogic boundaries "that open some topics for debate and close off others” (Gjerdingen, 1993, p. 749).

**Dialogic democracy, institutions and entitlements**

“Talking and listening to others allows us to weigh the value and merits of rival forms of life and conceptions of the good, and thus it makes possible a considered exploration of the range of valuative alternatives. Through discourse with others we can situate ourselves within the horizon of competing values and thus deliberatively choose how we want to deploy our faculties. This ultimately requires us to define what kind of life we want to live, what types of activities we want to attach value to, and what sort of persons we want to be. Speaking with others about their rival values and ideals is thus constitutively linked to the possibility of an individual agent exercising a deliberative choice of how she wants to live” (Stern 1990, pp. 935–936).

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Dialogic theory draws on the democratic rather than capitalist traditions of Western society. At a normative level, it is "premised upon and committed to a dialogic ethos" (Devlin, 1996, p. 116) linked to notions of deliberative democracy, participatory institutions and a restructuring of the public sphere. A central aim is to foster a more critically reflective political process as the basis for ongoing transformative dialogue between citizens (Michelman, 1988; Aplin, 2000; Gutmann & Thompson, 2000).

A diversity of perspectives is crucial for fostering dialogic democracy. The critically transformative dimension of the *polis* relies on exposure to rich information sources and competing views to promote meaningful deliberation (Kang, 2004) and serious civic interchanges. Dialogic accountability requires recognition of the authenticity of "others", whose views and ideas one is prepared to listen to and discuss. It seeks the surfacing and debate of underlying values and assumptions in multi-voiced exchanges (Taslitz, 1999).

Dialogic institutions encourage democratic reflexivity (Ranson, 2000; OQuendo, 2002; Kirlin, 2004). They are based on "dialogic authority" rather than "deference authority" (Cunliffe & Reeve, 1999). This involves ongoing reflection and judgement on the part of accountees and expects answers in relation to accountees' objectives (cf. Gray et al., 1997). Deference authority, by contrast, implies an incapacity – or lack of desire or legitimacy – to evaluate reasons and pre-empts the judgement of accountees.\(^\text{15}\)

Dialogic institutions are not limited to formal processes. Rather they encompass a range of ‘dialogic spaces’, including arenas where people build their own perspectives and arenas where

\(^{15}\) Financial reporting, for example, might be regarded as a form of deference authority in that it presupposes the goal of the firm is to maximize shareholder wealth (e.g. irrespective of any claims by investors that they may wish to take ethical considerations into account or claims by other ‘stakeholders’).
they come to share, explore, exchange, discuss and debate. This requires attention to be paid to political arenas in both a capital ‘P’ (e.g. central and local governments) and small ‘p’ (e.g. policymaking, corporate governance, research institutes, green consumerism, civic organizations and workplaces) sense (e.g. Michelman, 1988; Hazen, 1993; Aiken, 2000; Gurevitch, 2000). Formal political channels "cannot possibly provide for most citizens much direct experience of self-revisionary, dialogic engagement" (Michelman, 1988, p. 1531).

Addis (2001) promotes a form of critical pluralism in which minorities directly engage the majority in debates, challenging dominant groups to stop seeing their norms and viewpoints as universal. This moves communities into a desired region of complexity. Critical pluralism (cf. paternalistic pluralism) does more than ‘protect’ minority groups. It:

“views the ideal of politics in a heterogeneous public as being one which simultaneously affirms group differences while linking those groups in a process of institutional dialogue, where the various narratives interrogate each other. Put simply, critical pluralism is about providing the necessary resources and institutional space for minority groups to articulate a positive identity while also opening the various groups for critical examination and interrogation by other individuals and groups. This dialogic process may force each group critically to reflect upon its own particularity and contingency and perhaps even how the ‘Other’ is partly sedimented in it. Critical pluralism will adhere simultaneously to the politics of difference and dialogue” (ibid, p. 773).

In practice dialogic democracy "hits against" material structures and power relations (Kahan, 1999). ‘Talk’ among persons who are substantively unequal in power is problematic. Without recognition of situational inequalities and the (related) hegemonic power embedded in institutions,
dialogic arrangements are just as likely to increase preexisting power differentials (Delgado 1990, p. 1939; see also Elkin-Koren, 1996). Linguistic diversity is vital to cultural democracy:

“If we lived in a democratic state our language would have to hurtle, fly, curse, and sing, in all the...undeniable and representative and participating voices of everybody here...We would make our language conform to the truth of our many selves and we would make our language lead us into the equality of power that a democratic state must represent” (Jordan cited in Giroux 1992a, p. 224).

Careful attention is needed to the design of institutions to avoid pseudo-dialogue (Bernstein, 1983; Handler, 1988). Dialogics presupposes certain dialogic entitlements, including a 'right to hear, to be heard, and to be answered' (Hutchinson 1989, p. 25) and rights to information. To be effective, moral rights need to be recognized as legal rights (e.g. Cornell, 1989 on the importance of this for ‘dialogic reciprocity’). Otherwise individuals or groups are unlikely to participate or "to participate in a concealed, alienated way" (Gurevitch, 2000, p. 253). However, in line with their theorization of the State as a "site of struggle" (cf. Arnold, 1990), critical dialogic theorists do not see these legal rights as easy to achieve in practice. The State has no clear incentives to

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16 This, of course, also presupposes it is possible to get power elites ‘to the table’. Tinker & Gray (2003, p. 729) observe that "tyrannies have endured thousands of years with extensive moral and logical blemishes; without feeling compelled to submit their conduct to dialogue and moral suasion”. Cf. the information inductance view, according to which power elites may be “persuaded or shamed by discussion into accepting accountability for putting things right” (Braithwaite, 1997, p. 309; see also Gray et al., 1997; Dey, 2003).

17 For similar arguments in accounting, see Owen & Harte, 1984, Mouck, 1995, Gray et al., 1997.

18 Scott’s (1990) text _Domination and the Arts of Resistance_ is an especially powerful example of this. See, in particular, his illustrations of the ‘hidden transcripts’ that subaltern groups often carry around with them.
legislate in ways which might challenge its legitimacy and that of powerful elites (cf. Gray, 1998; Tinker & Gray, 2003).\textsuperscript{19}

Some writers emphasize the need for subaltern groups to develop "safe spaces". Gurevitch (2001, p. 97), for example, contends that "to join the plurality of dialogue on a higher level, one must first go through dialectical monologism, and only then return to plurality". Only with an acquired voice "can one renounce monologism and restore dialogue" (ibid.). This recognizes the power advantage dominant language cultures have. Discrete space is necessary to properly shape one's ideas for presentation in opposition to other ideas (Sunder, 1996).\textsuperscript{20}

A difficult related issue is whether any "bracketing out" of perspectives is acceptable. Conkle (1991) argues that certain viewpoints are silencing and warrant exclusion on the basis that they are contradictory to the dialogic ethos. He distinguishes between "inerrant" and "dialogic" beliefs. The former are characterized by closed-mindedness and "held to be entirely beyond question, reconsideration, or debate" (p. 10). Conkle (1991) argues that this violates a core tenet of the dialogic process – the possibility that argument might lead to a change of viewpoint. Dialogic beliefs may be strongly held but "are always subject to re-examination in the light of new understandings, new evidence, or new argument" (p. 13). Others argue that "a community that censors contemplation of disobedience lacks civic courage [and] faith in the...effect of an open dialogic process" (Ingber, 1990, p. 44, emphasis in original). From this perspective, the best response to objectionable speech is counter-speech. There is also the difficulty of identifying the point at which a "strongly held belief" becomes "inerrant". Another proposal is to recognize a need

\textsuperscript{19} Legislative entitlements may also be emasculated through conservative judicial interpretations (e.g. Atleson, 1983).

\textsuperscript{20} This raises its own risks. Hutchinson (1999) warns of the dangers of monologism within progressive communities and argues that it is important that such groups value internal criticism and remain open to dialogic processes within their own ranks. Cf. Crooms (2003) noting that minority ‘oppositional communities’ may see internal conformity as a necessary condition of their survival and view any dissent as ‘betrayal’.

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for both "constrained and unconstrained dialogue" (Ackerman, 1983, p. 372), shifting as context requires (e.g. recognizing the need for safe spaces to build up positions and dialogics within accepted value positions as well as dialogic exchanges across different value perspectives).21

Writers have explored the potential of a number of civic dialogue mechanisms aimed at reviving the public sphere and building dialogic relationships, including participatory policy analysis, community engagement dialogic models and Internet-democracy projects (e.g. White, 1994; Tuler, 2000; Schwandt, 2001; Culpepper, 2002).

Early efforts were aimed at identifying processes for reaching consensus (e.g. with Habermasian ideal speech situations as a regulative ideal). Many dialogic theorists have moved away from this, recognizing that nothing guarantees a consensual outcome in a genuinely dialogic engagement. Bakhtin places the emphasis on diversity and the richness of interacting ideas and positions, rather than any assumed inevitability of synthesis (Shields, 1996, p. 284).22 As Schwandt (2001, p. 232) puts it, dialogics "embraces difference, diversity and the messiness of human life rather than always (and only) seeking to resolve it". A "disagreement that refuses to go away" should not be seen as a sign of failure (Shalin, 1992, p. 262). Dialogics calls for a view of citizenship which allows for a plurality of allegiances:

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21 This parallels Lakatos' (1970) idea of researchers within a particular paradigm having a 'hard core' of assumptions that remain sacrosanct, with freedom to explore within those boundaries. In inter-paradigm discussion, the hard core itself is up for debate.

22 Cf. Gray et al.'s 1997 concept of 'polyvocal citizenship' which still seeks to elicit 'shared meaning'; see also Lehman, 1999 and Pallot, 1991 (seeking consensus through the Gemeinschaft community).
“...dissensus and consensus are accorded an equally prominent theoretical role...A freely achieved consensus is usually partial, imperfect, provisional; it does not obviate the need for conflict, it legitimizes conflict as an inalienable part of rational discourse. Nor does communicative action merely tolerate dissent, it encourages dissent as vital to the community's well-being...the widest possible consensus is bound to break down the moment we set out to implement it...such embodied reason has a modern temper that befits democracy, and the 'gospel of uncertainty' ” (ibid., p. 262–263).

Dialogics recognizes the need (and inevitably of) ongoing exchanges, (re)interpretations and change. Understanding is always revisable. As Gurevitch (2000, p. 252) puts it, "dialogic space is a continuing search". Society imposes institutional limits in an effort to reach decisions. However, these are never final (e.g. in the sense that they cannot foreclose debate about the decision). There are "no ultimate explanations that everyone, without exception, will accept as exhausting all possibilities” (Bakhtin 1984, p. 347). Recognition that dialogue is essentially unfinalizable "opens up the possibility of forward movement" but does not "lead to some final and irrevocable 'triumph of truth'" (Venclova, 1998, p. 30).

*Epistemology and the role of 'experts'*

“The alternative to speaking our knowledge as the authoritative expert is not to abdicate our knowledge in silent despair. The alternative to accountability through authority is not un-accountability...the true basis of our accountability lies in our willingness to expose our
knowledge for what it is – our knowledge – and to invite engagement with it, dialogue”

Monologic or univocal epistemologies seek to place a blanket over social diversity, heteroglossia and the polyphony\(^{23}\) of different viewpoints (Shields, 1996, p. 283). They ignore or reject the open-ended dialogic nature of meaning in favor of a unitary and finalized sense of the world. Monologic experts seek to speak with a single, authoritative voice. They deny competing perspectives, with users expected to defer to expert judgments (Browne, Keeley & Hiers, 1998).

Dialogic epistemologies, by contrast, privilege the heterogeneous interaction of multi-voiced dialogue (Shields, 1996, p. 283). They draw upon dialogic processes – non-finalizable and enriched with as many voices as possible – as a vehicle to expand possibilities in meaning. In a polyphonic world “even agreement retains its dialogic character, never leads to a merging of voices and truths in a single impersonal truth” (Bakhtin, 1984). At the same time, dialogics does not desconstruct "so thoroughly that it leaves only nihilism in its wake" (Rubinson, 1996, p. 16). In this way, it seeks to preserve critical intent (cf. charges made against some forms of postmodernism).

Dialogic participation increases the need for particular kinds of knowledge, in particular, knowledge of influences on others’ thoughts and actions. It calls for hermeneutic and emancipatory forms of understanding of what it means to be a "good practitioner" or "professional" (cf. the idea of experts as "neutral technocrats"). This includes a role for dialogic experts capable of helping open up issues for public discussion (White, 1994; Tuler, 2000; Schwandt, 2001; Culpepper, 2002).

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\(^{23}\) Polyphony is rooted in the "Greek words meaning 'many' and 'voices', 'polyphonic' is defined as 'many-voiced' and 'producing many sounds'" (Hazen, 1993, p. 17).
Dialogic experts require a more expansive understanding of rationality than the "technical rationality" and formulaic decision-making associated with positivism (Giroux, 1983). An interest in facilitating conversations between diverse perspectives requires sensitivity to the idea of multiplicity over linearity. Dialogics seeks to demonopolize expertise and secure ease of access and understanding by non-experts. It also aims to foster a more critical appraisal of expertise (Quicke, 1997). Experts need to hold their own limited horizons of understanding open – a ‘not-knowing’ approach that places the expert's own understanding at risk. This requires, inter alia, allowing respondents to question expert analysis, recognizing different types of expertise, exchanging interpretations and accepting that experts are also learners (Davis, 2000). Power considerations suggest a need for extreme wariness of diagnostic tools that "merely appear dialogic" (Mootz, 2000).

Dialogic experts require the capability to deal with 'wild' problems and develop participative processes whereby actors can exercise dialogic capacity (White, 1994; Tuler, 2000; Schwandt, 2001; Culpepper, 2002). The aim is to facilitate discourse among a plurality of values, views and theories (White, 1994). For policy debates to deal with different social constructions and power considerations, differences have to be "aggressively included" (ibid.). Critical dialogics looks for experts who generate different perspectives on problems and feed information into participatory processes rather than "offer solutions". Vigilance is required to ensure less powerful groups get information they need to contribute to debates, that underlying values and assumptions are surfaced and that experts are not given undue influence (ibid.). Special care needs to be taken to surface the structural biases in expert knowledge. In short, experts are expected to be critically reflexive participants.
Dialogics and social change

“...when the dialogic function is dominant...[actors] treat their utterances and those of others as thinking devices. Instead of accepting them as information to be received, encoded, and stored, they will take an active stance toward them by questioning and extending them, by incorporating them into their own and internal utterances, and so forth” (Wertsch & Toma cited in Ritchie & Tobin, 2001, p. 296).

Dialogics offers considerable potential for social transformation. This arises mainly from the ‘educative’ effect of a more dialogic approach; in particular, heightened capacities for critical reflection.

The introduction of competing perspectives and problematization of the status quo, which is fundamental to dialogics, enables actors to examine their realities, where they come from, and how they could be different (White, 1994). It challenges participants to move beyond their own standpoint; to view issues from a broader perspective (ibid.). It also helps people to see themselves as constructors of reality (Feldman, 1993). Strangeness, the ‘shock’ of new information (e.g. from divergent opinion), unpredictable data, and sudden emotion may promote a process by which views are changed (Taslitz, 1998). What might have once appeared to be objective begins to look more subjective and therefore changeable.

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The transformational power of dialogics has been noted in a wide variety of disciplines, including psychology, law, communication and organizational studies, philosophy, political science and public policy (e.g. Feldman, 1993; White, 1994; Bang, 2004). However, the links between individual, meso and macro transformation are relatively under-developed.
Transformative possibilities emerge via the introduction of new visibilities, the surfacing of social and political tensions and contradictions, and the emergence of new discourses (e.g. Bokeno & Gantt, 2000). Dialogics encourages people to surface their (or others') hidden commitments (e.g. unstated values and assumptions), to ‘re-frame’ and to problematize issues. In exposing the taken for granted and normalized nature of social arrangements, dialogics has considerable ‘disruptive’ power. By changing their conceptual horizons, people learn that limit situations are not inevitable (Michel & Wortham, 2002). Dialogics aims at encouraging active reflection and reflective action.

Language plays a key role in change processes through problematization and changes in the meaning of key signifiers (e.g. Steinberg, 1999). Dialogic theorists also stress the importance of imagination and invention discourses (e.g. Cornell, 1988; Mootz, 1998) in allowing actors to tell new stories. Cornell (1988) points to the essential role of imagination in highlighting the existing potential of traditions. Alfieri (1987–88, p. 710) illustrates how the cultivation of subaltern narratives enables the use of "old words in new ways" and stimulates divergent and creative thought. New ideas act as gateways to others, leading actors to reassess their needs, interests and preferences.

At the same time, critical dialogics recognizes that structural factors provide impediments to transformative learning. While it is desirable that actors view themselves as co-creators of meaning and social context at some level "developing a capacity to interact in a way that 'suspends' the habitual processes of thought" and becoming "self-reflective about...our self-made limits" (Isaacs 2001, p. 712), the material constraints actors operate within also need to be considered. People cannot use discourse to "refuse the kinds of selves" that are at least partially imposed on them by their context (Michel & Wortham, 2002, p. 630).

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25 For more on the transformative potential of subaltern narratives, see Feldman (1993, 2000).

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Some actors will experience more limits on their ability to change than others and what they view as changeable (e.g. at an individual, organizational or societal level). Some will want change more than others.\textsuperscript{26} Change capabilities and attitudes towards social change need to be surfaced as part of the dialogic process; they are important considerations for change agents in deciding who to work with.\textsuperscript{27} Kleiner (2003, p. 682), for example, asks:

“Where do we start to change an organization? With the weak with no power to change anything, or the powerful with no need to change anything?”

Quicke (1997, pp. 142–143) observes that while the "modern individual" may be "peculiarly finished", the new lower classes do not always share this "increasing sense of agency" or control over "their life narratives". Cherns (1980, p. 115) notes that new values are often embraced first by younger generations; but they typically occupy positions with little power.\textsuperscript{28} Mir & Mir (2002, 26) Fenwick (2003, p. 627) explains this in terms of actors’ willingness or incentives to ‘invest in change’. The scope of an individual or group’s action will vary according to their dissatisfaction with existing conditions, and the availability of both perceived and actual resources to do something about it.

\textsuperscript{27} Gray (1998, p. 208) suggests that "whether one believes...dislike of change results from inherent conservatism, an inability to cope with change or vested (intellectual or financial) interest is probably less important than explicit social and political examination of how...change might be instigated". However, developing a better understanding of attitudes to change would arguably help to develop more effective praxis.

\textsuperscript{28} We have experienced these issues first-hand. Students respond enthusiastically to ‘alternative’ perspectives but fear they will not be able to take these views ‘outside’ (e.g. into other classrooms or into the ‘real world’). Some report years later that they are still ‘lying in wait’ (no pun intended). Others indicate they have attempted to ‘put things at risk’ – individually or collectively – with mixed results. This highlights the intertwining of issues of agency and structure. Some students complain that "your teaching will make us feel uncomfortable about what we are expected to do downtown” (we count this as success).
pp. 109–110) explore the possibilities for alliances of labor leaders, the middle class and academics. Others place faith in the development of subaltern narratives (Hazen, 1993; Haraway, 1991).²⁹

Overall, change arises through the interaction of language, ideas, interests, power and institutions (White, 1994). As McLaren (2004) expresses it, social reality is a:

“…recursive process that is constructed out of the power relations, institutional, cultural and social formations, relations of production, etc., as well as out of the debates and negotiations of the wide range of people who make up a society.”

Outcomes are difficult to predict (and, indeed, should be if participants are truly engaged in directing their own futures).³⁰ Reflection may lead to a questioning of central assumptions and limit situations. Individuals and groups may reject formerly ‘comfortable ideas’ or they may emerge with their moral intuitions reinforced. Rawls (1971) refers to this as a process of ‘reflective equilibrium’.

For those seeking to operationalize dialogics, the theory raises a host of difficult issues. What conditions foster successful dialogue? How do you encourage transitions from monologic to dialogic states? To what extent do interactions need to be tailored to people’s current frames?

²⁹ For discussion in the accounting literature about ‘who’ best to work with to effect change, see, Tinker & Gray (2003); Wilmott et al. (1993); Neu et al. (2001).

³⁰ To be true to its own values, dialogics cannot be about the execution of a pre-ordained agenda. Indeed, ongoing dissent is a sign that communication is uncoerced and that participants have expressed themselves freely (Shalin, 1992, p. 263).
How do you deal with barriers to genuine dialogue? How do you know when speech is coerced? How do you get powerful actors to accept that they should share in the process of meaning-making? How can you expect new ideas or perspectives to penetrate the dominant consciousness? How do you increase awareness of underlying values and assumptions? What are the best forms of praxis to adopt?

Dialogic theory stresses the need for diverse strategies, depending on local context. Change agents need to look at the limitations and possibilities for praxis in the light of the social and political context (Fay, 1987). Critical dialogics requires the development of new language and meanings, practical tools and techniques and expanded opportunities for dialogic interaction. It recognizes the scope for a wide range of strategies on the order-conflict continuum (cf. Burrell & Morgan, 1979). Dialogics literature now encompasses both consensus-building and conflict-based approaches (Kent & Taylor, 1998; Mitra, 2001; Taylor, Kent & White, 2001). Social change arises from a conjunction of forces such as pragmatism, activism and resistance. In this sense, the lines between reflection, reform, radical transformation and revolution becomes quite blurred.\textsuperscript{31} These issues are developed and illustrated in an accounting context in the two sections which follow.

\textbf{Critical dialogic engagement}

\textsuperscript{31} Cf. David Cooper's calls at the IPA Conference, Madrid, 2003 for accounting academics to think carefully about the aims of their interventions. We would submit that one person's 'reform' may be 'radical transformation' to another. As social accountants have long argued, 'revolutionary' aims may also be pursued using evolutionary means (e.g. Gray et al. 1991, Gray 2002a). This does not, of course, negate Cooper's calls to clarify our thoughts in this area.
“...while theory can be a powerful tool for change...it often isn't. Our 'espoused theories'...are often little more than favorite narratives that we say we believe in – democratic participation, appreciation of diversity, self-determination – but which are not reflected in the way we work” (Sellick et al., 2002, p. 497).

“...part of our obligation is to figure out exactly how to have that discussion and to make it rich and communicative in a dialogic sort of way. But that is the hard thing” (Ellis, 1997, p. 1631).

Dialogics is a way of understanding how change processes work in the ‘world-as-it-is’. To start this, those seeking to engage (but not necessarily the people they work with) need to have some notion of the potential for change. While the desirability for change is presupposed, commitment to dialogic processes means that those engaging do not have some tightly pre-specified view of what that ‘changed world’ will look like. As indicated in Section 3, the way social change comes about is a product of the theorization of existing social structures, the possibility for agency, the way language works in society, power and epistemological dynamics.

Dialogics is not just about dialogue or textual representations; it is also about the way that interactions take place. Dialogics implies more than conversation – a richer dialogue to promote deliberation (Michelman, 1988). Alternative representatives (such as graphics, artifacts, media etc.) are part of this. The key element is the process by which any representation is communicated and understood in engagements. There is also a need to pay attention to the ‘extraverbal’ context (situation, setting, history) and how it intertwines with the utterances of actors (Barge & Little, 2002, p. 382).
Dialogic theory and philosophy suggest a need for a particular type of praxis. In this section we build on the literature outlined in Section 3 to derive base principles for critical dialogic engagement in accounting, with a focus on the theorization of how progressive social change can take place. In doing so, we also draw on the extant social and critical accounting literature (both theoretical and empirical). In Section 5, we use our experiences in accounting and employment relations to illustrate ‘dialogics in action’ and place further empirical flesh on the principles outlined here.

Principles for critical dialogic engagement

We propose that critical dialogic engagement demands a praxis that respects the capacity for human agency, sponsors heteroglossic discourse, recognizes material structures and power relationships, promotes dialogic democracy and fosters a dialogic view of what it means to be a ‘good accounting professional’.

Respecting human agency

Dialogic engagement should treat people as subjects rather than as objects (Chua, 1986). This involves grounding engagement in concrete political struggles that require dialogic exchange (cf. problems requiring a technical solution). Struggles may manifest themselves at the individual, organizational or societal levels. This recognizes that, even at the personal level, we are often a "mass of ideological contradictions" (e.g. Tinker et al. (1991) on the role conflicts social actors face; Bebbington (1997) on the tensions managers experience between their business and
‘weekend’ positions). Organizations and institutions may also experience conflicts as they try to deal with different value systems (Larrinaga-Gonzalez & Bebbington, 2001).

**Sponsoring ‘heteroglossic’ discourse**

Accounting does more than communicate reality; it helps to create taken-for-granted meanings in society (Hines, 1988, 1989; Lehman & Tinker, 1997).

Monologic accounting seeks to control what is to be narrated; it produces conditions of possibility for some kinds of understandings while undercutting others. As the ‘language of business’, it assumes an authoritarian stance (Bakhtin, 1981). It attempts "to make language stable, unitary and determinant" (Klages, 2001) (e.g. based on a positivist mode of representation connecting signifers to ‘real’ single referents). In doing so, it makes other voices invisible (Oakes & Hammond, 1995); keeping them on the periphery.

Dialogics, by contrast, seeks to engage multiple perspectives. It envisages a wide range of social actors who participate actively in the generation of accounting meanings and values – a type of ‘semiotic democracy’ where participants may decode, recode and re-negotiate texts (Coombe, 1991; Malloy, 2003). The signifier and signified are more disconnected. Struggles over meaning are the norm, given the intrinsically political nature of representation (Giroux, 1994). New forms of accounting may be developed to allow people to enter conversations and to ‘talk back’; rather than reifying current social arrangements (Morgan, 1988; Tinker et al., 1991; Boyce, 2000).

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32 Feminists refer to this as phallogocentric writing (cf. Haraway's 1991 cyborg texts; see also Cooper & Puxty, 1994). The monologic language genre accounting comes from – influenced so heavily by neo-classical economics and positivism – helps explain why it is so difficult to change, especially when linked to the social interests behind it (Tinker et al., 1991).
The need for a better understanding of what makes genuine dialogue possible has long been recognized in the non-mainstream accounting literature (e.g. Puxty, 1991; Gray et al., 1997; Owen Swift & Hunt, 2001). An accounting model concerned with fostering dialogical communities needs to focus on ways of promoting authentic talk. It should include the opportunity to sensitize actors about the differences among them and their social context. It is increasingly apparent that even the shareholder/manager class is not a homogeneous group. Accountings that speak to wider employee, consumer and community perspectives are also needed (Morgan, 1988).

Democratic dialogue requires more than formally equal access to communication channels. Social systems of signification "must be available, not merely to convey information – an unduly reductivist ['banking'] understanding of human communication – but to express identity, community, and social aspiration" and help people to imagine and construct alternative social realities (Coombe & Cohen, 1999, p. 1053; cf. Gray, 2002a; Thomson & Bebbington, 2004). This requires an expansive understanding of the kinds of issues that we engage with each other about and the plural interests involved, including the right to express ‘oppositional subjectivities’ (Cocks, 1989).

For dialogic engagement to be effective, people require access to a broad range of perspectives. ‘Outsider perspectives’ can help to expose the nature and limits of unexamined opinion (e.g. Galsto, 1994; Calton & Payne, 2003, p. 32). Different perspectives encourages people to reflect

33 Dialogic engagement also recognizes that it is unrealistic to expect these groups to speak with a single voice. It cannot, for example, be assumed that all trade unionists speak with a Marxist voice (cf. Cooper, 1995).

34 This is not simply a case of learning to think from the perspective of the ‘other’ (Nagda & Zúñiga, 2003). Acknowledgement of ‘otherness’ includes ‘the ability to not understand’ (Gurevitch, 1989, 2000, 2001), the obligation to recognize ‘others’ as ‘others’ rather than viewing them through your own monologic lens. As Gurevitch (1989, p. 172) puts it, the ability to ‘not understand’ is an important educational achievement – one that grants the ‘other’ the power of presence.

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on how language mediates what they think and how they interact in their social relations (i.e. to see that "we are all theorizers" in one way or another). This helps people to see themselves collectively as co-constructors of reality. As Hazen (1993, p. 22), writing in the context of 'polyphonic organizations' puts it:

“In dialogue when we recognize and cherish our differences, confirm another's 'independence, inner freedom, unfinalizedness and indeterminacy', we allow space for transformation for the other, ourselves, and our connections with one another.”

Trust is a vital part of process. Participants need to have confidence they will be listened to and their views taken seriously (Davenport & Brown, 2002).

Participating in multi-voiced exchanges enables actors to understand their similarities and their differences. The assumptions and interpretations of all participants are subject to review. Actors enter into relations with others and are transformed but without necessarily losing their separateness. The aim is:

“To find one's own voice and to orient it among other voices, to combine it with some of them and to counterpose it to others, or to separate one's voice from another voice, with which it is inseparable” (Bakhtin cited in Shields, 1996, pp. 288–289).

Such an approach avoids the charges of "knowledge imposition" aimed at some Freirian work (Mejía, 2004). In impositional forms of discourse, "teachers", though ostensibly using dialogic means, still aim to guide people to a pre-identified "right answer". Taylor (1993) suggests this
amounts, at best, to "enlightened banking". As such, it risks "replicating...the very systems of exclusion and censorship" that dialogics seeks to overturn (Davis, 2000, p. 194).

The crucial political action is to "refigure the terms of the story", to "re-narrate" (Haraway, 1991; Olson, 1996, p. 3). This is not an attempt to replace dominant stories with those of a particular group – "an effort that would only...reinscribe hierarchies and systems of domination (ibid.). Rather the aim is "to widen the number and kinds of stories that get told and the actors who tell them" (ibid.). This respects the "unfinalizabilty" of discourse processes (Laclau & Mouffe, 1985; Mouck, 1995). Dialogic conversations should be unpredictable, taking on a direction and momentum of their own; dialogics expects participants to be carried beyond their initial positions (Bloche, 1996, p. 297).

**Recognizing material structures/power relationships**

Languages and discourses need to be contextualized – situated in a material context – if dialogic engagement is to avoid an ‘idealistic flight’ of fancy (Imrie, Pinch & Boyle, 1996; Collins, 1999, 2000). The structural conditions in which thought and language are dialectically framed must be taken into account (Thomson & Bebbington, in press, p. 23).

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35 We also find White's (1992, p. 856, emphasis in original) warnings on this persuasive: If we lose patience with the...dialogic exploration of the collective practices in which we are embedded, and leap toward an imperial, imperative style of doing theory, we risk repeating within our own theories the very 'interpretive violence' that our theories seek to move us beyond." We should be as transparent about our own biases and 'intellectual baggage' as we want our monologic colleagues to be.

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Accounting language is a mediator of power (Everett, 2003). Drawing on lessons from accounting engagements to date and broader literatures, we propose that critical dialogic engagement requires attention on a number of fronts to deal with the "power" issue.

The heteroglossia of ‘many voices’ can help to level the playing field (Mitra, 2001, p. 38). Heteroglossia enables a critique of power by drawing attention to excluded voices (Brown, Stevens & Maclaran, 1999) and new ways of thinking. Moving language toward multiplicity disrupts the status quo (Bakhtin, 1981). However, this is not sufficient on its own. Deliberating ‘as if’ actors are social equals is likely to reproduce and reinforce structural inequality (Kersten, 2000, pp. 239–240). There is a need to expose the situated and partial nature of all knowledge and to stress the contestability of "knowledge-making" (Haraway, 1991; Olson, 1996). Actors need to develop critical consciousness, for example, getting into the habit of making the personal "political" (and vice versa) and asking "whose texts are we reading?" (Mills, 1959; Cooper & Puxty, 1994). Power thus becomes more transparent.

Critical dialogics recognizes that dialogue with the powerful requires ‘oppositional’ forms of talk, e.g. the development of counter-narratives articulated with social movements and subaltern groups (cf. Puxty, 1991; Everett, 2004; Cooper et al., in press). As Everett (2004, p. 1079) observes, "the voices of those most affected by damaging corporate activities" have too often been absent from social accounting. The anti-reports of the 1970s and, more recently, silent/shadow account projects are examples of ways of ‘talking back’. They offer the potential to help bring

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36 The ‘social engineering’ of the New Right is instructive for its lessons on the need to understand the potential of dialogics in a wider critical political economy framework. In the public sector, there are a number of examples of power elites using accounting information to reinforce neo-liberal thinking (e.g. Pallot, 2003; Newberry & Pallot, 2003 and Broadbent, et al., 1991). This field is also useful in terms of illustrating resistance strategies, although this remains a relatively underdeveloped area of research.
‘hidden transcripts’ to the surface,\textsuperscript{37} to expose contradictions and to destabilize the taken for granted (e.g. by questioning underlying values and assumptions). They also help to address the silences and absences of monologic accounting (Choudhury, 1988; Hines, 1992).

Critical dialogics also requires sensitivity to the dynamics of human communication. Where neo-classical economics tends to read ‘silence’ in discourse as consent, critical dialogics is mindful of other interpretations – resistance, internalized discipline, feelings of powerlessness (e.g. Scott, 1972; Johanssen, 1974; Leander, 2002). It is especially aware of ‘coerced talk’ and ‘manufactured consent’ (Bokeno & Gantt, 2000, p. 249). A potential mechanism to ward off such risks is to provide ‘safe spaces’ for oppressed minorities or ‘new thinkers’ to build up their positions before exposing them to an outside world (cf. Gray’s 2002b arguments for new social accounting researchers to be nurtured in sequestered sites).\textsuperscript{38} This helps ensure participants are able to speak authentically (Bokeno & Gantt, 2000, p. 241).

Some of those engaged in critical dialogics praxis (e.g. Alfieri, 1987–88 on ‘rebellious lawyering’) focus on developing outsider narratives and eschew collaborations with power elites. They emphasize the importance of establishing dialogic links across systems of subordination, for example, building networks across progressive social coalitions (e.g. Olson, 1996; Levitt, 2002).\textsuperscript{39} Mir & Mir (2002) note that critical management scholars have been reluctant to take on a broader

\textsuperscript{37} Bakhtin (1981) observes that subaltern groups subvert monologic closure through various forms of ‘language resistance’. However, this is often done in ‘private’ spaces. Scott (1990) provides a fascinating empirical account of these processes.

\textsuperscript{38} This includes developing the discursive capacity to be able to respond to critiques from mainstream accounting researchers.

\textsuperscript{39} As indicated in our outline of dialogic theory above, there is a need to account for differences within as well as across such groups. It is also important not to essentialize difference if justice is to be done to the multiple nature of human identity (Davis, 2000).
and more explicitly political agenda; accounting academics similarly seem to be reluctant to
engage with contemporary activism (cf. Neu et al., 2001; Cooper et al., in press).

Others emphasize the importance of active engagement across ‘borderlands’. Border-crossers
move across "contending ideological contexts, placing into dialogue heterogeneous political voices
and pluralizing historically...monological discourses" (Smith, 1997, p. 42). This includes active
engagement with those who currently hold power (Davis, 2000). For example in the area of
sustainability, liberal managers ("with good intentions but lacking real impetus for change"),
conservative business forces, policy makers, NGOs, unions etc. would all be addressed and given
"a stage on which to speak" (Smith, 1997, p. 42). This gives change agents "a greater range of
positions from which [they] can subvert hegemony and act in social and political arenas" (Corker
cited in Davis, 2000, p. 197).

Either way, writers emphasize a range of dialogic techniques to problematize monologic
discourses. These include concepts such as catachresis (the strategic ‘mis-use’ of a word or
concept); "turning the colonizing gaze back on itself through citation and reinscription" (Schur,
2001, p. 137); ‘fighting words’ and the ‘borrowing’ and transference of discourse repertoires
(Steinberg, 1999). These are built on the idea that the "powerful use the word to create truth, and
challengers reach within the word to turn it around" (ibid., p. 772). As Olson (1996, p. 27) puts it:

“...the first thing is to remember, even at the level of description, to continue to get at the
heterogeneities, the cracks, the counter-intuitive moves, the places where something else
is happening that needs to be made stronger. So you continue to look for the non-total
nature of that which you’re most afraid of and to affirm, build, latch onto, learn to make
stronger those practices that seem to be going somewhere else.”
Hazen (1993, pp. 21–22) emphasizes the importance of subaltern discourses in organizational change, ‘other’ voices acting as a counterpoint and source of resistance. Social meaning only reveals its depths when it has encountered other meanings. We raise new and problematizing questions for an ‘outside’ culture, “ones that it did not raise itself” (Bakhtin cited in Shields, 1996, p. 288).

Some feminist writers have favoured "more...nuanced, contextual, multidimensional, and less confrontational" praxis; one that acknowledges the complexity and multiplicity "of conflicting, but valid, interests and perspectives" (Baker, 1997, p. 556). While mindful of power relationships and material constraints, this approach invites exploration and discussion "instead of bombastic threats and decrees to decide" (ibid.). Different and countervailing voices continually problematize each other (in contrast to dialectical opposition where judgements "exist in relationships of negation, but they do not dispute with one another" (Shields, 1996, p. 287 – cf. Puxty's (1991) concerns about the limitations of anti-reports).

Giroux (1992a) emphasizes the importance of language as a theoretical and political practice. Oppositional paradigms create new languages that can be used "to deconstruct and challenge dominant relations of power and knowledge legitimated in traditional forms of discourse" (ibid. p. 224). They can be used to construct new antagonisms and forms of struggle:

“If...theory is to work in the interest of expanding a democratic curriculum and set of social relations, it is imperative that a theory of language expand the possibility for different ways of writing, reading, speaking, listening and hearing” (ibid., p. 225).

40 See also Denzin & Lincoln (2000) on ‘polyvocality’ and ‘multiple voices’.
41 We also note Rogers’ (1998, p. 24) warnings that it is naive to always associate liberatory potential with subordinate groups; celebrations of diversity can sometimes enable and obscure exploitation.
This recognizes that the development of theory is important – but not "an end in itself" (Mir & Mir, 2002, p. 119; Mills, 1959).

Struggles over meaning are not limited to expression through words and written texts. Beliefs "become ideological reality...by being realized in words, actions, clothing, manner ...in some definite semiotic material" (Bakhtin cited in Smith 1997, p. 46). Visual images may be more significant than words (Venclova, 1998). Giroux (1994) illustrates how corporates are attempting to redefine their image as ‘socially responsible’ citizens through advertising. This reinforces Thomson & Bebbington's (2004) point that pedagogical practices take place in multiple sites outside the traditional institutions of ‘schooling’. Literature, theatre, music, painting, sculpture are arguably all important in social change processes (Lauterbach, 1979).

Postmodern writers have pointed to the possibilities of ‘play’ and ‘carnival’ in facilitating progressive change. The idea of using carnival to sow the seeds of change can be linked to alternative accountings, scenarios and other imaginative possibilities (Gray, 2002a; cf. Neu et al.’s (2001) references to street theatre). These provide conceptual spaces where people are at least partially free from current orthodoxy, with potential for cultural transformation:

“For Bakhtin...carnival is not just an amusing sideshow, designed to reinforce the rules by breaking them, but a fundamental correlate of the human condition, a means of societal and intellectual transformation, a propensity that helps break up discursive and epistemological formations, thereby creating conditions conducive to the possibility of change. The real power of the carnivalesque, therefore, resides in its ability to suspect the

42 Arnold & Hammond’s (1994) case study on divestment issues in South Africa and Dey's (2003) project on silent/shadow reports might also be viewed as forms of ‘literary transgression’ aimed at restoring heteroglossia.
present, to intimate that alternative arrangements (be they social, political, cultural, scholarly, or whatever) are attainable and, not least, to expose false consciousness and extant ideological configurations” (Brown et al. 1999, p. 21).

Those not in favour of change are likely to find this a more difficult process. There are arguably greater incentives to imagine ‘another world’ if you do not like this one (this will also depend on the extent to which individuals and groups see themselves as constructors of reality). This is a further argument for working with the periphery as well as the core:

“Carnival offers a view of the ‘official’ world as seen from the margins, resulting in the ‘unofficial or alternative practice of heteroglossia, which becomes anti-official and potentially oppositional’. Because carnival literature ‘comes into being only in the margins of recognized culture ...challenging official linguistic codes’...it re-writes and affirms marginalized social voices and offers to restore a dialogical relationship between ideological systems” (Smith, 1997, p. 42).

To move beyond the symbolic and "become politically effective...[carnival] must actively and forcefully enter into dialogue (social practice) with hegemonic discourses" (ibid.).

*Promotes dialogic democracy*

Critical dialogic engagement seeks to promote accounting's role in developing accountability in a participatory democracy.
New forms of accounting need to be developed to increase the openness and transparency of decision making. "Democratic accounting" would help to "frame issues for collective debate and negotiation...and to make transparent the role of power, politics, and structure in decision making (Boyce, 2000, p. 54).

For this to be achieved, accounting needs to develop ways of presenting information that prevents premature closure and facilitates genuine and informed citizen participation. It also requires an approach that allows for 'culturally informed’ accounts (cf. monologic accounting that assumes the homogeneous profit-maximizing investor). Recognition of multiple perspectives leads to the expectation that people with different sets of values and assumptions will want to account differently – for different things and in different ways (Morgan, 1988; Boyce, 2000). It involves reading, assessing and understanding situations in a manner which enables the creation of "intelligible, actionable insights" (Morgan, 1988, p. 484) and allows debate and discussion amongst interested stakeholders. O’Leary’s (1985) calls for intellectual honesty – maximizing public awareness of the inherently disputable aspects of accounting's truth-claims – is an extremely important aspect of this process. This serves to reinforce the partiality of all accountings.

Many of the processes and techniques developed over the years to deal with broader concerns (e.g. stakeholder engagement, environmental impact assessment tools, cost–benefit analysis, balanced scorecards) are still overwhelmed by positivist, neo-liberal agendas (e.g. Welford, 1998; Everett & Neu, 2000; Owen et al., 2001; Owen & Swift, 2001). They are designed, used and applied as monologic tools; underpinned by technical-instrumental rather than emancipatory
rationality. A major challenge will be to develop more reflexive dialogic tools and processes; ones that enable people to organize "toward democracy" (Bokeno, 2003a, p. 604). 43

Critical dialogics also emphasizes the need to sponsor dialogic entitlements (e.g. information and participation rights) and dialogic institutions, where views can be debated in robust fashion (O'Leary, 1985). Lehman (1999, 2002) highlights the importance of facilitating access to accounting information that can be used as part of community debate. Ormonde (1985, p. 4), writing in a labour context, observes that disclosure, in the absence of participation rights, is "as useful as an anchor on a bicycle". 44

The most obvious current arena for pursuing such entitlements is in the area of corporate governance reforms (Kelly, 2001; Owen et al, 2001). Some are sceptical about the possibilities for authentic participation in this sphere, given the asymmetric power relations. Fenwick (2003), for example, notes that the fact that workers are always visible in organizational learning projects makes them vulnerable to discipline. This makes the idea of a:

43 Space considerations prevent us from illustrating the mechanics of this. We are currently working on this project (e.g. exploring how tools such as scenarios, sustainability assessment models and negotiated information systems can be developed and used dialogically). An important concern is to ensure that minority ‘others’ are not silenced by having their perspectives defined out of technical models. We envisage these models being used in both co-operative and oppositional ways.

44 This may be a staged process. As stakeholders conceptualize themselves as stakeholders with information rights, they may be more inclined to demand participative rights in decision making. As Coates & Topham (1974, p. 110) put it, "appetite grows with the eating". See also Arnold & Hammond (1994) on how even voluntary disclosure can be a two-edged sword for management.
“…fully collaborative vision of all organizational members working side by side to challenge those structures...not only delusional, but also perpetuates the myth of unitary interests and ideologies” (ibid., p. 626).

A number of writers prefer to operate in the public sphere (e.g. Willmott et al. 1993; Lehman 1999, 2002). There is also increasing exploration of the possibilities of web-based technology for alternative accountings and related debate (Unerman & Bennett, in press).

**Dialogics and the accounting profession**

“...our accountability to the people we serve will come not from efforts to prove the authority of our knowledge, nor from efforts to dismantle it and prove it groundless. It will come instead from a more reflective and dialogic engagement with our knowledge, and with the people served through it – an engagement that seeks constantly to problematize our knowing, to probe and critique it, to trace its origins and assumptions, and explore its implications, to open it to inquiry and transformation” (Sellick et al. 2002, pp. 493–494).

Mainstream accounting fosters a view of the accounting professional as a technical practitioner who represents reality ‘as it is’ in a manner designed to facilitate pre-given ends (Morgan, 1988). It either denies the influence of values or takes capitalist values as axiomatic. As such, it has great difficulty dealing with heterogeneity, even in the realm of capital markets (e.g. the growth of ethical investment funds).

Critical dialogics requires a different approach. ‘Good accounting professionals’ need to confront the basic subjectivity of accounting, to recognize that they cannot be truly objective...
commentators, and "to be sensitive to the multiple dimensions of the realities they are attempting to account for" (Morgan, 1988, p. 484). They need to develop the aptitude to work across multi-perspectival approaches; to become "border-crossers" (Giroux 1992b). "Truth and fairness" requires access to competing perspectives rather than monologism; a framework that values diversity and participation and promotes active engagement (cf. Vargas' (1999) efforts to reconceptualize the role of lawyers in a pluralist polity). Discussion of ends as well as means is encouraged (cf. technical rationality).

A central concern is that the imposition of meanings and practices dominated by capital perspectives leads to "systematically distorted communication" (Puxty, 1991) which impedes open dialogue. Good professionals facilitate understanding and empowerment; the latter recognizing space for 'rebellious accounting’ (cf. Alfieri, 1987–88).

Professional dialogic ethics encompass respect for diversity, mutual respect, openness (e.g. Cornell (1989) on dialogic reciprocity; Loder (2003) on mutuality and dialogics as a regulative ideal). It also requires an ability to maintain a critical self-awareness of the situatedness of your own viewpoint (Alferi, 1987–88, p. 710). Mootz (1998, p. 499) presents the dialogic ethical imperative as "holding oneself open to questioning and challenges rather than proceeding as if one is possessed of apodictic truth".

Diverse strategies

Critical dialogics is aimed at developing critical consciousness and looks for ways of resisting and overcoming domination by identifying the "limitations and possibilities" for action (Fay, 1987). This requires those who engage to take into account the historical, political and cultural specificity of the audience(s) they attempt to address (Giroux, 1992b). Social change comes from a combination of co-operating (centripetal) and conflictual (centrifugal) forces (Bakhtin, 1981).
In terms of praxis, critical dialogics recognizes a place for both working within the system (e.g. with critically aware managers or policy makers) and working with subaltern groups (e.g. developing counter-narratives, silent reports, ‘talking back’, disruption, turning the language of the dominant group back on itself). It also opens spaces for people to operate in the ‘limen’ (Crooms, 2003). By working from the core to the periphery (and vice versa) actors who live (or have lived) in multiple social locations may be able to take understandings from one world and use them to facilitate change in another (Page & Scott, 2001, p. 548). This accords with Gramscian views of social change and the importance of historical blocs (cf. Tinker & Gray, 2003). How, where and with whom particular individuals choose to work depends on issues such as access, affiliations, personal predispositions, assumptions about change possibilities in the local context, and so on. Crooms (2003) describes this as a form of ‘visionary pragmatism’.

Such a spectrum of dialogic activity encompasses the current praxis of both social accountants and critical theorists. It also taps into the way different publics (NGOs, managers, policy makers, unions, community activists etc.) operate on the ground. Fox (1985, p. 40), for example, observes that many union activists holding radical views are, in their relationships with management, "models of pluralist give-and-take". He also notes that pluralism may be accepted as a set of

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45 This recognizes that individual managers or policy makers may be in the lead or lag value changes in the wider ‘mainstream’ of society (Cherns, 1980). Cf. Tinker’s (2000, p. 12) observation that large accounting firms may have been "socialized into more progressive policies towards...disadvantaged groups than the small firm counterparts”.


47 For a relatively functionalist introduction to different social change strategies, see Sheth & Frazier (1982). Davis (2000) offers a more nuanced approach, emphasizing the interplay of agency, culture and structure.
"working assumptions" by radical academics and others interested in the formulation of public policy. Such an approach reflects a belief

“...that there are reforms and objectives worth pursuing within the status quo, but it may also be accompanied by a conviction that a radical analysis going beyond pluralism is not only of greater intellectual validity but is also a necessary stimulus and guide to the pursuit of more fundamental change” (Fox, 1973, p. 229).

Researchers may be activists in the foreground of political contests or providing background support, for example, providing the theoretical basis which others can use more polemically (Neu et al., 2001).

This approach – which emphasizes the fluidity of social alliances in contemporary politics – is consistent with recent developments in discourse theory (Laclau & Mouffe, 1985; Mouck, 1995). A multi-layered approach to engagement also recognizes that there is a difference between subscribing to a worldview on an empirical basis (a description of things as they are), a normative basis (a characterization of things as they should be) or prescriptive basis (a view about what should be done to move towards the ‘ideal’ situation).

"Imaginings” of "what could be" are an important element of praxis (Gray, 2002a). As Rorty puts it, "all social institutions can do is give you freedom of discussion; you still need the poetic imagination, still need revolutionary recontextualizers to give you new alternatives to discuss"
Such imaginings can come from traditional and non-traditional forms of academic work and other quarters.\(^{48}\)

The iterative and reflexive operation and spread of diverse dialogic accounting projects is critical in bringing about sustainable change. At any point in time, different projects may be taking place that will overlap, temporally, institutionally, geographically, spatially, culturally and personally. The emergent meta-learning potential of the interaction/cross fertilization of knowledge between different projects is considered significant. As Bakhtin (1981, p. 426) puts it, dialogism is the ‘epistemological mode’ of heteroglossia – the constant interplay of meanings, all of which have the potential of conditioning others. Though we cannot always truly understand others "our discourses interact at 'dialogic angles' with others actions and self-interpretations, and these trade between each other" (Shields, 1996, p. 279).

**Evaluating the success of interventions**

Dialogics is more about process than definition of any predetermined agenda, goal or end-state (Thomson & Bebbington, 2004, in press). As noted in our review of the theory, caution is needed to ensure that it is not submitted to monologic forces (e.g. using a dialogic process to steer towards a new ‘right answer’). Dialogics means encouraging critical self-reflection, but having to accept that even if we all commit to a single value (e.g. sustainability, efficiency, justice or any other essentially contested concept) this is likely to continue to mean different things to different people. A dialogic democracy must resist the commodification of signifers (Coombe, 1991). Allowing the articulation, exploration, discussion and debate of perspectives is the essence of what dialogics is about – enabling democratic dialogue. Following some of the more recent Habermasian critique, it

\(^{48}\) E.g. we are currently exploring the possibilities of scenarios and futures work using textual and non-textual representations in a research project on sustainable development. This includes experimenting with different forms of writing up our research (e.g. Frame, Molisa, Taylor, Toia & Wong, in press, which adopts a screenplay format).
is not clear that consensus is either possible or necessarily desirable. Increasingly, dialogics resists the idea of reducing everything to a common understanding or insisting on universal frameworks (e.g. Gurevitch, 1989; Haraway, 1991; Nagda & Zúñiga, 2003). Rather it seeks an ongoing transformative dialogue between citizens.

Dialogics is about providing people with some tools and a philosophy that helps them open up and continue conversations of their choosing. We should never assume that our students "have not learned" unless they agree with us. Taylor's (1993) critique of some Freirian practices is apt here; in particular, his warning that dialogic education risks becoming a benign form of banking where educators have a message (mission) to bring to learners. Bang (2004) raises similar concerns about the threats of ‘cultural governance’ and ‘programmed politics’ to democracy. If critical dialogicians are to avoid redoctrination, they need to avoid any suggestion that students are only ‘enlightened’ when they are “like them”.49

While resisting the temptation to replace one form of monologism with another, critical dialogics also seeks to distinguish itself from relativism. Haraway's (1991) conceptions of ‘standpoint theory’ and ‘situated knowledges’ are helpful here:

“situated and embodied knowledges [that are] against various forms of unlocatable, and so irresponsible, [because they are unaccountable] knowledge claims … the alternative to relativism is partial, locatable, critical knowledges sustaining the possibility of webs of connections called solidarity in politics and shared conversations in epistemology” (p. 191).

49 Lather (1991), Giroux (1983, 1992a, 1992b), Hooks (1994) and other writers on liberatory education also emphasize that imposing views on others with pseudo-dialogue is alienating from a learner perspective. Our own experiences with dialogic education lead us to reinforce this point.

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People become accountable for way they authorize themselves. As Haraway (ibid.) explains it, "one cannot relocate in any possible vantage point without being accountable for that movement".

The potential usefulness of the dialogic principles outlined in this section has been informed by our own praxis in a variety of practical engagements. It is to an illustration of ‘dialogics in action’ that we now turn.

**Critical dialogic engagement in action**

“...[our] interest in dialogue is not merely to clarify it as a philosophical concept, but to enable it to be experienced and practiced more widely” (Isaacs 2001, p. 710).

Our thinking about critical dialogics has co-evolved with independent and collaborative interactions in a variety of areas – most notably in social and environmental reporting, accounting and employment relations, international development projects and accounting education. In this section we draw on our prior engagements in accounting and employment relations to illustrate critical dialogics in action.

*Dialogic praxis in accounting and employment relations in New Zealand*

During the last 16 years, I (J. Brown) have been involved in trade union education, the teaching of labour officials and management representatives in ‘human resources’ courses at university,
advising collective bargaining agents and acting as an ‘expert’ advisor to the NZ Department of Labour in good faith bargaining and, most recently, on sustainable development reporting. This has involved research on information disclosure in collective bargaining and occupational health and safety reporting in both New Zealand and the UK (e.g. Brown, 2001a; Brown & Butcher, in press) and comparative evaluations of disclosure practices in the United States and Canada in relation to good faith bargaining (Brown, 1996; Davenport & Brown, 2002; Brown, 2004). Policy-related work has included assisting with the development of information disclosure requirements in the Employment Relations Act 2000 (and related Code of Good Faith),\textsuperscript{51} co-authoring a monograph on good faith bargaining (Employment Relations Service, 2001) and a follow-up review of disclosure legislation. Prior to returning to university, I also worked for the NZ Journalists Union for eleven years.

These engagements were not part of a formal research project. Rather, they have been undertaken as part of a commitment to praxis. Many of the specific details of these engagements are confidential in nature. Although I read a great deal of dialogic theory from my early years as an academic (mainly in relation to teaching)\textsuperscript{52}, this is the first attempt to connect theory and practice in a systematic way. While I have retained notes and documents from these encounters, these data were not collected as part of a formal case study.\textsuperscript{53}

\textsuperscript{51} For example, I was appointed as an expert advisor to the Code of Good Faith Bargaining Committee (a tripartite committee established by the Minister of Labour) in 2000–2001.

\textsuperscript{52} Dialogic education writers who have been a major influence include Freire, Giroux, Popkewitz, Lather and Hooks. I also had an early interest in dialogic democracy from studies in political science and philosophy and industrial democracy debates in the union movement during the late 1970s and 1980s. More recently, I have drawn from emancipatory action learning literature (e.g. Slott, 2002; Fenwick, 2003; Bokeno, 2003a).

\textsuperscript{53} For the reasons canvassed by Gray (2002a), I would urge others to do so wherever possible.
Choosing one’s dialogic spaces – where to work and who to work with

Perhaps unsurprisingly, given my union background, I always saw praxis in terms of a political struggle and having to ‘choose sides’ (Tinker et al., 1991). In early years, my competitive advantage as a relatively successful lecturer and ex-union employee led to a focus on labour education and accounting students.\(^{54}\) Partly in reaction to the narrowness of my own commerce education,\(^{55}\) I introduced ‘alternative perspectives’ into my (trade union and university) classes from the outset. I also tried to make my research in accounting and industrial relations accessible to wider audiences (e.g. presenting seminars and publishing in practitioner journals; Brown, 1993, 1999a, 1999b, 2001b, 2001c). Over time, this led to involvements with policy makers in the New Zealand Department of Labour\(^{56}\) and contacts with managers interested in more progressive forms of social organization. This broadening of activity reflects a growing appreciation that social

\(^{54}\) Having experienced a personal transformation through education, I am particularly conscious of the potential of education as one of the "big zones of cultural practice" (Olson, 1996, p. 29).

\(^{55}\) I initially asked problematizing questions, but soon realized these were not welcomed by most lecturers. I then adopted a strategy of becoming a ‘good student’, in part, so that when I later ‘came out’, I could do so from a position of academic strength. Lecturers should thus be wary of assuming that (apparently) compliant students are accepting banking style education passively (cf. Thomson & Bebbington, 2004, in press). As Alfieri (1987–88, p. 681) suggests, experience of domination is not necessarily ‘passive and one-dimensional’. Typically I was experiencing a dialogic frenzy in my head in classrooms. I also recall many similar episodes in my early working life as a secretary-typist. Having read Scott (1990) and talking to others, I now suspect this form of resistance is relatively common. See also Cherns (1980, p. 110) on the mechanisms of "outward conformity in conditions of pluralistic ignorance”.

\(^{56}\) In a letter of reference the Department noted that my research "was first focussed on by the (then) Industrial Relations Service of the Department of Labour during policy development on the Employment Relations Bill..." (personal communication, 9/7/2002).
change is multi-levelled (and requires engagement on a number of fronts); that some of the ‘powerful’ do genuinely seek change; and that ‘oppressors can also be oppressed’ (and vice versa).

Critical dialogics recognizes that the issue of ‘who’ to work for is complex. The powerful may have more opportunities to ‘self-author’ and ‘author others’ and lead change:

“...working alongside the places where one imagines the power to lie – with governments and politicians, investors, company directors, civil servants and so on – seems likely to be more effective...than...throwing elegantly crafted intellectual stones from the 'outside' ” (Gray, 1992, p. 410)

But arguably subaltern groups have more reason to want change. As Haraway (1991, p. 188) puts it, the subjugated (even though not coming from innocent positions themselves) "have a decent chance to be on to the god-trick...[and] promise more....transforming accounts of the world".

With Tinker & Gray (2003), I agree that "there are compelling reasons for sticking with labor" (p. 754) as one of the most likely sites for "finding the political underbelly of a [counter] hegemonic order" (p. 738). Engagement with labour seems essential if the ‘social’ is to be put back into social and environmental accounting (Neu et al., 2001; Gray, 2002a). However, I conceptualize this as involving engagement across a variety of sites (including developing alliances with other "change movements"). I also see a pressing need for more trans-disciplinary research based in critical and hermeneutic theory. Discourse theory’s concept of helping to

57 I am currently involved in discussions with other interested academics to see how this might be facilitated at my own institution (with links to related programmes overseas).
construct a "chain of equivalences" provides a useful heuristic (Laclau & Mouffe, 1985; see also Bruce (1983) on the ways that beliefs spread across social networks).

Choosing how to work – sponsoring heteroglossia

Following Bakhtinian dialogics, I have looked for understanding, learning and transformation through the exploration of different perspectives. This recognizes the potential of both centripetal forces (bringing together, e.g. building alliances for social change) and centrifugal forces (drawing apart, e.g. problematizing monologic consensus).

In the early days, my focus was on labour education. From 1990 to 1992 I conducted a series of two-day training seminars on accounting and industrial relations under the auspices of the Trade Union Education Authority (disbanded in 1993 by a conservative National Government), and published a monograph Understanding and Using Company Reports (Brown, 1991). The preface recorded three main aims:

“to 'demystify' accounting and build confidence in the acquisition, interpretation and use of financial information...to give a sense of the importance of accounting issues to central union and community concerns...and to illustrate the subjective nature of accounting policies and procedures” (ibid, p. 5).

In seminars, I explored the values and assumptions of accounting, competing perspectives on information disclosure and labour relations and demonstrated techniques for ‘arguing with the figures’. I also encouraged reflection on the way employees were represented in annual reports textually (e.g. as ‘expenses’ or, at best, ‘resources’) and in imagery (e.g. photographs of happy...
smiling workers).\textsuperscript{58} I illustrated how alternative representations of accounting information (e.g. value-added statements) could be used consensually and adversarially. I also offered different frames for viewing accounting (e.g. as a neutral technical tool, constructor of reality, accountability, legitimation and disciplinary practice). This often led to spirited debate between ‘business style’ and ‘radical’ unionists (and strong interest in related debates then taking place between social accountants and critical theorists).\textsuperscript{59} I found that seminar participants were often able to grasp ideas about the socially constructed nature of reality and accounting’s hegemonic role far more quickly than accounting students (although they differed in terms of where they stood in order-conflict debates). Many individual unionists took to writers such as Hines, Morgan, Cooper and Sherer and Tinker with great enthusiasm.\textsuperscript{60}

Later teaching experiences in ”human resources” classes at university led to more complex dialogic encounters. Released from their work environment, some managers were more sympathetic with ‘radical’ unionists than ‘business style’ unionists. Feedback on course evaluations indicated, with few exceptions, that class material had caused students to problematize and reflect on issues. Many, however, reported the difficulty of taking ideas out into practice (e.g. doubting that submissions to the then New Zealand Society of Accountants on accounting issues

\textsuperscript{58} Participants would often comment on the contradictory nature of these textual and non-textual elements (e.g. employees portrayed as ‘outsiders’ in the ‘hard figures’ and as ‘members of the team’ in photographs).

\textsuperscript{59} This reinforces the point made earlier that it is important not to over-essentialize group perspectives; heteroglossia applies within groups and at the individual level.

\textsuperscript{60} Having come armed with calculators (and sometimes ‘coerced’ by union bosses to attend) – and told to put them away for the first half-day while we explored philosophical issues – many officials expressed delight at discovering the political side of accounting. I recall one participant remarking that it gave him something more tangible than a ‘gut feeling’ that accounting was a ‘capitalist conspiracy’. On this aspect, I part company with Willmott et al. (1993, p. 100) ”that a lecture on social constructionism or hegemony is unlikely to stir much more than a dismissive yawn”.

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were likely to "make a difference" – cf. Booth & Cocks, 1990). Some of the more radical unionists reiterated Hyman's (1974) view that any idea that workers could win struggles "through the excellence of their statisticians" was a "pernicious illusion" (Hyman 1974, p. 246).

During the late 1990s and early 2000s, I was involved in the introduction of good faith bargaining in New Zealand under the Employment Relations Act 2000. Good faith bargaining was explicitly introduced as a dialogic institution (Davenport & Brown, 2002; see also Dickerson, 2001 on the ‘dialogic aspect’ of the good faith norm). It is underpinned by a dialogic philosophy, establishes dialogic rights (including information rights) aimed at redressing unequal bargaining power in the employment relationship and relies heavily on dialogue and debate in its operational context. Unlike traditional accounting, it encourages (requires) an active relationship between accountees and accountors and the accounting entity, content and scale remain flexible. Accounts can be requested in a variety of formats on an individual, micro, meso, macro or global scale as appropriate. It recognizes competing knowledge claims and the quality assurance of the information is mutually negotiated through, e.g. access to competing experts.

Disclosure is viewed as a way of facilitating the exchange of ideas and views. Good faith bargaining recognizes that what is ‘relevant’ information to one party is not necessarily relevant to another and that information systems may need to be negotiated. There is also recognition of the need for more than one ‘independent reviewer’ where issues are contestable. It also seeks to foster dialogic accountability and authority rather than hierarchical authority (Cunliffe & Reeve, 1999).

61 Under the Employment Relations Act, good faith duties – and consequent disclosure rights – apply in both consultative and collective bargaining contexts (see Davenport & Brown, 2002).

62 The precise limits of the provisions of the Employment Relations Act, and accompanying good faith guidance on disclosure (Employment Relations Service, 2001) has yet to be addressed in case law. For discussion of the way similar provisions in the United States, Canada and United Kingdom have been interpreted, see Davenport & Brown (2002) and Brown (2004).
For example, employers are not permitted to adopt ‘take it or leave it’ stances and union representatives are required to account back to their members on the progress of negotiations.

There are also mechanisms for when ‘talk’ ends. Consensus, when achieved dialogically, is regarded as desirable. But this is not deemed necessary or always possible. There is recognition that dialogue may lead to rational disagreement as well as rational agreement (James, 1999, p. 67).

At first glance, good faith bargaining appears to provide significant dialogic potential. Dialogic entitlements are established via legislation – unions do not need employers to legitimate their voice and the inequality in bargaining power between employer and employee is expressly acknowledged.\(^{63}\) Issues of relevance to accountees are to be explored (rather than what the accountor or State assumes is important – cf. Thomson & Bebbington, in press, p. 9).\(^{64}\) Accountees can attempt to ‘educate’ accountors; the interests and perspectives of management can be challenged. The legislation provides for an emergent account, which can reflect multiple and subjective understandings. There is explicit recognition of competing realities and interests (cf. assuming a commonality of interests). Issues with respect to taken for granted assumptions can emerge. Disclosure is aimed at facilitating conversations and encouraging bidirectional dialogue. Unions can use disclosure to pose problems for employers, and vice versa.

In practice, however, good faith bargaining has its limitations. To the extent that information systems are still dominated by management and the perspectives of mainstream accounting, knowledge is still to a large extent pre-defined by the accountor (cf. Thomson & Bebbington, in press, p. 9).

\(^{63}\) Cf. Thomson & Bebbington, in press, p. 14 – noting that a ‘good’ mechanism to link accountors and accountees would explicitly address power differentials. The Employment Relations Act expressly acknowledges and seeks to address "the inherent inequality of bargaining power in employment relations" (s. 3 (a)(ii), ER Act).

\(^{64}\) For example, there is no distinction between mandatory and permissive subjects of bargaining as in the United States (Davenport & Brown, 2002, paras 9.5.1 and 9.8).
Notwithstanding the dialogic entitlements established under legislation, monologic conceptions of the firm are still widespread in practice. Collective bargaining is still located within a neoliberal regime, which emphasizes managerial prerogative and the firm as a vehicle for maximizing shareholder wealth. Globalization and market forces limit the power of unions. The material context, here as elsewhere, constrains the dialogic potential of good faith bargaining.

Employers still attempt to engage in banking activity. They offer their accounts as objective views of reality (e.g. using accounting information to convince employees of the ‘inevitability’ of their decisions). Unions themselves often see information as objective; although attitudes towards accounting are ambivalent with many expressing skepticism as to accountants’ commitment to truth and fairness:

“At least some unions see disclosure as a two-edged sword in that obtaining the information, particularly detailed information, may lead to them being co-opted into the employer’s strategy...Many unions are also likely to be suspicious of financial information – being cynical, or more probably realistic, they recognize that financial information can be adjusted to give the answer sought” (Anderson, 2001, p. 77).

“Even assuming today’s commerce graduates are desperate enough to take the trade unions’ shilling, they will enter the movement chock-full of New Right prejudice and neoclassical economic theory” (Trotter, 2000, p. 19).

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65 The following is a pre-Employment Relations Act example: "Workers at James Smiths in Lower Hutt have been told this week the store will close... Staff were given no warning of the closure and were stunned to hear about it on Tuesday. They were told the ‘auditor said it’s best’, [a redundant worker] said" (Dominion, 19 March 1992). While good faith requirements now provide dialogic entitlements to consultation and substantiating information in redundancy situations, employers still commonly present information as if "there is no alternative" (this is referred to as the ‘TINA’ approach).
Surfacing accounting’s ‘invisible architecture’ is difficult – in that it presupposes knowledge of what is missing. Many unionists lack the confidence to ‘rock the boat’ when it comes to accounting issues. Some commentators argue that good faith is a ‘con game’, purporting to offer involvement in a dialogic process that is in fact rigged (Duncan, 2000). Dialogue, rather than a mechanism of accountability, becomes a tool "of evasion and obfuscation" (Cannon & Riehl, 2004, p. 200). Learning or change is confined to ‘approved’ adaptations within the status quo (Bokeno, 2003b). Unionists need education in order to ‘need, read and interrogate’ accounting information; to develop dialogic capacity (cf. Thomson & Bebbington, in press, p. 17).

The Employment Contracts Act era – which sought to reduce the employment relationship to a purely market economic relationship – has also left its mark. Unions have had a great deal of rebuilding to do, requiring a large part of labour education to be dedicated to union recruitment activity. Knowledge of accounting matters has some way to go to return to levels that existed around the industrial democracy debates of the late 1970s and 1980s (e.g. Trott, 1977). Unions have also been constrained by the ‘shifting middle ground’ of public opinion on governance issues and acceptability of ‘market solutions’ over this period.

In recent times, unions and policy makers have shown an interest in sustainable development (e.g. New Zealand Council of Trade Unions, 2002; Springett, 2003). I am currently assisting the Department of Labour with initiatives to set up a stakeholder group on ‘sustainability and employment issues’. The focus to date has been on occupational health and safety, for example, looking at opportunities to pursue reporting initiatives through union-management committees (Brown & Butcher, in press). I have also raised accounting and employment relations issues in the
context of debates in New Zealand and overseas around corporate governance and pension fund investment (Davenport & Brown, 2002, para 12.5).  

In pursuing these engagements, I have again focused on introducing interested parties to a range of perspectives – the business case approach, stakeholder-accountability and critical theory approaches to social and environmental accounting (Brown, 2000, Brown & Butcher, in press; Brown & Fraser, in press). In this and other attempts to ‘sponsor heteroglossia’, I have found a multi-perspectival approach leads to participants developing thicker, more complex understandings and encourages more active relationships (e.g. by encouraging people to ‘position’ themselves among competing perspectives). This can be related to dialectic learning perspectives – the idea that individuals and groups understand themselves better by ‘understanding what they are not’. If there are ‘real life’ people with different perspectives in the learning situation so much the better. Faced with conflicting views, social actors become more critically reflective about their

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66 As Gates (2003, p. 692) observes, the dominance of the neo-liberal economic model leads to a trumping of ‘finance-calibrated values’ over ‘all other views and...values’. Thus, e.g. “debates about corporate governance swirl around about how best to achieve that narrow goal while the narrowness of that goal remains...relatively unchallenged” (ibid.). I have sought to problematize this by raising ‘stakeholder perspectives’ in a variety of policy and practitioner contexts (albeit also pointing to the limitations of these frames from a critical perspective, e.g. Brown & Butcher, in press).

67 This has involved seminars and presentations, the writing of academic and practitioner articles, inviting unionists and others to accounting seminars held at Victoria University of Wellington and one-on-one discussion with unionists and policy makers.

68 E.g. earlier trade union education initiatives and the teaching of accounting and other students at Victoria University of Wellington.
own perspectives, ‘trying other ideas out’ and at least understanding (but not necessarily agreeing)\(^{69}\) with counter-positions:

“We live in separate 'limit situations'... as we speak with those holding views different from our own, some of our limits become clear to us” (Blair, 1988, p. 385).

Helping seminar participants see how accounting issues can be read in different ways helps them recognize the socially constructed nature of the world (and the material structures that constrain that). Combining multiple perspectives gives participants choices in terms of the frameworks they adopt (subject to the power dynamics of the situation); stimulates debate and the ‘teacher’ avoids looking like an evangelist trying to rescue people from their false consciousness. This approach also discourages ‘pseudotransactional responses’ – where participants try to second-guess the ‘right answer’ rather than perform the reflexive task intended (Spinuzzi, 1996). It also challenges monologic approaches by reminding actors that there are always other ways of viewing issues. Plural knowledge, by unsettling the taken for granted, is “inherently less controllable” and thus possesses considerable political significance in terms of its ability to disrupt power (Sawchuck, 2003, p. 304).

I have also found that people are more likely to engage on issues of their choosing, with different perspectives giving rise to different ‘problems’. Such interaction also makes participants

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\(^{69}\) I have also encountered a number of situations where actors also freely admit that they appreciate their “inability to understand” a counter-perspective (cf. Gurevitch, 1989). I appreciate intuition might suggest the risk of actors adopting entrenched (non-dialogic) positions, but that has not been my experience. Perhaps there is more likelihood of this if actors feel they will be ‘forced’ into a consensus.
more dialogically capable – in terms of justifying, questioning, challenging and reflecting on their own views and those of others.

In trying to sponsor a Bakhtinian (heteroglossic) juxtaposition of viewpoints, and mindful of the critiques of some Frerian approaches, I have tried to be especially careful to avoid a knowledge imposition approach. I have sought to pursue a ‘power with’ rather than a ‘power over’ approach (Fenwick, 2003). A primary aim is to foster what Apple (1995) identifies as ‘double reflexivity’:

“one that is critical of dominant approaches and agendas, and another that is constantly self-critical of the alternative approaches we propose” (cited in Price & Ball, 1998, p. 257).

I have also aimed at mutual rather than uni-directional transformation. Hastings (1996, p. 263) distinguishes these as follows:

(a) 'uni-directional transformation' in which "one or more partners struggle to modify or change another partner in their own image"; and

(b) 'mutual transformation' which describes: "a less coercive...set of interactions...in which each partner might be willing to accept the need to change themselves, as well aspire to change others".

70 I am also conscious of Argyris' findings that how people say they interact (e.g. in a respectful, open, and participatory way) is often different to how they actually do interact (e.g. Bokeno, 2003b, p. 640). I have attempted not "to delimit empowerment in ways that leave intact [my] own positions" (Fenwick, 2003, p. 624).

71 In recognition of the power dynamics of particular situations, I have in many cases chosen to pursue the second layer – initially at least – in less heterogeneous ‘safe spaces’ (Gurevitch, 2001).
This approach is consistent with Bakhtin's dialogics at both an ontological level (i.e. difference/contradiction in most areas of human existence) and at an epistemological level (i.e. multiple perspectives as a way of knowing). Multiple subjectivities and multiple forms of authority provide:

“opportunities for engaging differences, identifying similarities and commonalities, making explicit the values and beliefs that usually exist implicitly within various communicative practices” (Lauzon 1999, p. 273).

It aims at transformative argument – using competing perspectives to invite audiences into each other's worlds (Winter 1989, p. 2277).

I have found that unions and policy makers are interested in theory (cf. Willmott et al. 1993). ‘Alternative’ research (e.g. in accounting, management, law and economics) has succeeded in creating space for a plurality of knowledges in the academy. I have tried to link these alternative ways of knowing with the plurality of ‘everyday discourses’. I have made a concerted effort to make theory accessible to people “by grounding it in their own self-understanding” (Fay, 1987, p. 99; see also Mills (1959) and Bokeno (2003b) on the need to get critical research circulating beyond the academy). I have also found it important to engage in a way that resonates with (but still problematizes) people’s established beliefs (Bruce, 1983). This recognizes that “recruits to new worldviews are not attracted randomly” (ibid., p. 556); there is a need to find entry points that people can associate with.72 I have also found that trust is important in terms of feeling different

72 While sympathizing with Neu et al. (2001) on the need to preserve academic integrity, the value of building cultural capital in one's sites of praxis and the importance of building networks of alliances, the author disagrees that the needs of producers and consumers of research are "seemingly irreconcilable". Mill's work (1959) is a good exemplar of the
perspectives have had a fair hearing. Confidence in the author's ability to retain some kind of ‘balance’ (albeit of the shifting-middle-ground kind; cf. Tinker et al., 1991) has also arguably opened doors to policy makers that might otherwise have remained unopened. I have also used ‘balance’ to argue for the inclusion of subaltern narratives (cf. Neu et al., 1991, p. 25, noting that "concern with balance tends to be abandoned when things are spoken in favour of the status quo").

In my praxis, I have sought to neither understate nor overstate agency. I have aimed to provide myself and others with choices about how to effect social change, for example, some choosing to work more from the ‘inside’; others as activists on the ‘outside’. This allows people to build more context into their strategies. It recognizes that a perspective that may be empowering from one perspective (e.g. union official, policy maker) may be disempowering for another (Lauzon, 1999). What seems like pragmatic talk in one dialogic space may seem unduly conservative or radical in another. It also allows ‘chains of equivalence’ to be established across broadly sympathetic individuals and collectivities without glossing over their differences.

way academic discourses can be linked to people's lived experiences without sacrificing 'reasoned argument'. I have found lay audiences very receptive to such an approach.

73 Understating arguably makes actors feel too powerless ("it's too hard – what's the point of trying?"); overstating makes it seem too easy (and shocked when life deals its 'cruel blows').

74 We recognize this distinction is problematic in that from the perspectives of the totality of social struggles, we are all ‘insiders’. However, it is still arguably useful for distinguishing those who work mainly with ‘mainstream’ organizations from those who work predominantly with activist groups. Border-crossers choose to engage with as wide a constituency as possible; ‘making do’ with what a situation offers.

75 From personal experience, I have found that the same utterance (in Bakhtinian terms) can have you deemed ‘left-wing/revolutionary’ in accounting circles and ‘right-wing/conservative’ in activist circles.

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Limitations of dialogic engagement

...the value of the practice of dialogue itself, should be made explicit, and subject to dialogic challenge (adapted from Gutmann & Thompson, 2000, p. 166).

When evaluating the prospects for dialogic theory and practice in accounting, it is important to bear in mind its limitations. In this section, we consider possible criticisms and weaknesses of the dialogic engagement concept and explain how we have attempted to accommodate them.

Many criticisms of the dialogic turn in other disciplines (or streams of work within particular disciplines) highlight their neglect of power issues (e.g. Imrie et al., 1996; Collins, 1999, 2000; Bokeno, 2003b). These criticisms resonate closely with the critical theory critique of social accounting. We have sought to give a high priority to ‘power’ considerations, for example, by recognizing how material factors can enable or constrain dialogic potential.

We accept fully that people cannot change social reality just by ‘changing their dialogues’. The task is not simply to surface alternative narratives. As Feldman (2000, p. 559) puts it "stories alone are not enough, for effective stories need 'already willing listeners'...[they rely] upon a willingness on the part of the audience to participate, to be changed, or at least to acquiesce to the telling".

We accept with Cooper et al. (in press, p. 8) that society is "shaped by contradictory material forces [and] a revolution in philosophical consciousness would not be enough to change it". The constraints "are both material and ideological" (ibid.); language works in a dialectic relationship with the material world (Everett, 2003). In particular, we recognize that those who currently have power are unlikely to be keen to "consent to the adoption of dialogic processes that...undercut their
own hegemony" (Devlin 1996, p. 129). Galsto (1994) charges that dialogic processes are ultimately less persuasive than they might be because they lack a credible account of motivation.

It is thus vital to pay attention to the structures that impede or promote ‘desired change’ – to look at the wider context in which ideas are developed. Our argument is that dialogic social structures (e.g. relating to education, corporate governance, public policy, political institutions) could support change by encouraging critical reflection. We also recognize a need for regulatory intervention (e.g. dialogic entitlements) and for multiple sites of engagement. Change will not happen quickly. Through socialization processes, people have been conditioned to an acceptance of authoritarian rather than democratic values (Pateman, 1970; Ford, 1976). As Ware puts it (1988, p. 9) in a labour context, "the whole life experience of workers is that they've essentially been taught to obey instructions" and "the process of intervention in the various decision-making processes will have to be learned".76

In supporting participatory institutions, dialogic models are heavily influenced by liberal premises. We recognize that regimes of ‘talk and counter-talk’ may appear ‘deeply optimistic’ to those who view dialogue as a "refined form of subordination" (Devlin 1996, p. 133). Some will be able to engage more effectively than others, and there is danger of a "dictatorship of the articulate" (Kymlicka, 1989, p. 900). Many of those seeking radical social transformation are likely to struggle with any privileging of ‘dialogue over action’ (Devlin, 1996). They will at least seek to combine dialogue with more direct forms of action. At the same time, we submit activist strategies themselves can be seen as a type of ‘talk’ and in this sense viewed as dialogic encounters.

Our approach may seem too open by providing for – indeed encouraging – a wide variety of praxis. However we consider that dialogic theory, to be true to its own values, must allow people to conduct their ‘talk’ in different ways (e.g. pragmatism, anti-reports). We should not be surprised

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76 Similarly, accountants and managers have been ‘taught to rule’ and will need to learn how to share decision making.
that people debate definitions, choose to talk in different places, to different audiences, and so on. There are "no easy answers that can be captured by unidimensional appeals to...universal principles" or understandings of dialogic practices (Devlin, 1996, p. 134). To suppose otherwise is to run the risk of doing what the dialogic ethos warns against: "speaking on behalf of the other" (ibid., p. 125).

We should also stress that our work is still in a very exploratory stage. Although we have collectively been involved in dialogic experiments for a number of years, it is only more recently that we have tried to connect our praxis more systematically with dialogics literature. We hope that others will join us in helping to flesh out, refine and debate the ideas sketched here.

**Concluding Comments**

Social transformation is a mammoth task and academic praxis needs to be carefully theorized and thought through. In this paper we have suggested that a critical dialogic approach to engagement provides a positive way forward.

We recognize that developing such praxis is not an easy task. Accounting historically – both as an academic discipline and as a disciplinary practice – has had difficulties stepping outside of the mono (Chua, 1986; Morgan, 1988; Hines, 1989, 1991). Areas such as social and environment accounting which seek to admit difference are too often not treated at all (part of the ‘null’ curriculum) or as ‘extra curriculum’ (somehow outside of ‘real accounting’). Monologic accounting and forms of knowledge are still firmly entrenched in academia, the accounting profession, among public policy makers and in the public image of accountants (e.g. Hines, 1989,
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1991; Booth & Cocks, 1990; Bougen, 1994). Dialogic accounting will not benefit everyone, and will be hard to push beyond ‘win-wins’.

Neo-liberal hegemony also provides a powerful obstacle. Agency theory and neo-classical economics have been influential in introducing ‘cultural change/colonization’ (e.g. in public sector reforms in the United Kingdom and New Zealand). This monologism is arguably an attempt to impede democratic debate (e.g. Broadbent et al., 1991; Newberry & Pallot, 2003; Pallot, 2003). In common with other metanarratives, it tries to "impose a single-voiced...meaning on a 'pastiche' of jostling texts and competing voices" (Calton & Payne, 2003, p. 22; see also Aplin, 2000). Information is regarded as a commodity to be traded rather than as an essential prerequisite for ‘voice’ (e.g. Coombe (1991) on intellectual property law as an impediment to dialogic engagement). Dialogue and participation are viewed as inefficient and time-consuming.

The operational and hidden curriculum of neo-liberal hegemony threatens to undermine democratic values (Mouck, 1995; Boyce, 2000); with accounting technologies acting as binding/boundary maintenance mechanisms. Techniques are designed, used and interpreted to cohere with capitalist values (e.g. shareholder wealth). They operationalize and empower those values at the expense of others; thereby helping to reinforce and maintain limit situations (Thomson & Bebbington, 2004, in press).

This constrains the possibilities for major innovation or radical reform (unless it is in line with neo-classical economics, for example, to reinforce managerial prerogative, extend finance capital's property rights, ‘free’ up markets). In a sustainability context, neo-classical economics allows accounting to deal much more easily with ‘eco-efficiency’ than ‘eco-justice’. It has arguably contributed significantly to the managerial capture of social and environmental accounting initiatives. Neo-classical economics is also heavily implicated in the corporatization of universities
and globalization processes (e.g. Held, 1995). Such examples highlight the importance of establishing dialogics as a counter-narrative.

While dialogics may not come easily, there are a number of positive signs. The narrowness of the accounting curriculum is becoming especially apparent now with challenges posed by sustainable development. While there have been a number of attempts to try and bring sustainability into managerial frameworks, cracks are appearing as we get past the ‘low hanging fruit’ of eco-efficiency (Prakash, 2002). There are increasing calls by academics, policy makers and stakeholders for more enabling forms of accounting. There is evidence that many managers are not comfortable with a ‘business as usual’ approach (Gray, 2002b, p. 381). New dialogic tools are being developed, for example, sustainable assessment models, scenarios work and silent/shadow accounts. There are examples of more dialogic approaches in education. Corporate governance structures and ‘pseudo-stakeholder engagements’ are being problematized. Some dialogic entitlements are being established (e.g. good faith bargaining in New Zealand). There are also signs of a dialogic turn in some areas of public policy discourse.

Finally, we hope that this paper encourages a view that the work of social accountants and critical theorists, although in many situations occupying different dialogic spaces, can be complementary (cf. Tinker et al., 1991; Everett & Neu, 2000). In this – and building on Boyce (2000), Tinker & Gray (2003), Cooper et al. (in press) and others – we seek to foster engagement between these two groups. As Mouritsen et al. (2002, p. 510) put it, "the world can be changed from multiple places".

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