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

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ABSTRACT

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

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

1. Introduction

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

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

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

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

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

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

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

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

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

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

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

conceptualized, implemented, evaluated and changed. Latour (2004a), at one level, “operationalizes” not only pluralism but also hegemony and antagonism, suggesting how these can be undertaken more democratically by reframing the tasks of the expert. Brown’s (2009) work provides initial insights as to elements and issues associated with accounting and its technologies that need to be attended to. In developing our framework, we take a pragmatic view in light of the possible incommensurate elements of some of these ideas. We accept as useful, though incomplete, Mouffe’s description of pluralistic politics. We see Latour’s ideas as helpful, though imprecise, in contemplating realistic democratically imbued decision making operating within Mouffe’s agonistic context. We see Brown’s work as an initial step in elaborating on the tasks of accountants and the characteristics of accounting technologies, formulated consistent with agonistic’s tenets of pluralistic politicization and facilitating the tasks suggested by Latour’s pluralistic decision making processes.

We see our work as having two main contributions. First, we contribute to the critical sustainability/social and environmental accounting (SEA) literature³ on dialogic accounting and agonistics (Bebbington et al., 2007; Brown, 2009; Brown & Dillard, 2013a, 2013b, 2014; Dillard and Brown, 2012, 2015; Thomson & Bebbington, 2004, 2005; Contrafatto, Thomson, & Monk, 2015). We do so by introducing Latour’s (2004a) bicameral parliamentary procedures and by refining and implementing Brown’s (2009) dialogic accounting principles. In doing so, we illustrate the similarity and compatibility of agonistics and Latour’s bicameral framework. Second, the (ANT)agonistic framework as such is a response to the broader calls for more democratic forms of governance in the context of accounting (e.g. O’Dwyer, 2005; Gray et al., 2014).

In addition, we indicate how the power-related principles of ANT can be reconciled with a more critical approach. It is noteworthy that our objective here is not to provide definitive answers or solutions but to stimulate discourse, dialogue and debate. This is because ultimate closure would be antithetical to the ontological and epistemological positions of both agonistics and ANT.

The discussion is organized as follows. In section two, we provide an overview of literature on agonistic pluralism/democracy and dialogic accounting. In section three we introduce Latour’s (2004a) framework for the democratization of expert systems as outlined in the *Politics of Nature*. In section four we discuss the compatibility of agonistics and actor–network theory as well as present the (ANT)agonistic framework comprising agonistic contextualizing principles, Latour’s bicameral process and dialogic process principles. In section five we illustrate (ANT)agonistic theorizing of accounting and its technologies using integrated reporting as an example. The last section provides a summarizing discussion.

2. Agonistics and accounting

2.1. Agonistic pluralism

Our conceptualization of agonistic pluralism follows from the work of Mouffe (1995, 2000, 2005, 2013) and Laclau and Mouffe (1985/[Laclau and Mouffe, 1985]2001), whose political theorization can be classified as having post-structuralist and post-Marxist origins. Mouffe eschews the deliberative democrats’, such as Habermas’ and Rawls’, search for consensus. In her view, political theory should acknowledge the ineradicable antagonisms arising from the incompatibility of plural values and uneven power distribution. Mouffe has a particular understanding of ‘politics’ as distinct from ‘the political’. By ‘the political’ she refers to the way in which society is instituted, in particular the dimension of antagonism that she takes to be constitutive of human societies, while ‘politics’ denotes “the ensemble of practices, discourses and institutions that seeks to establish a certain order and to organize human coexistence in conditions which are always potentially conflicting, since they are affected by the dimensions of ‘the political’” (Mouffe, 2013). Mouffe argues that if the diverging political views are not acknowledged and the associated strong feelings provided a legitimate outlet, solutions to social problems will be sought from moralistic reasoning, transforming the struggle between ‘left’ and ‘right’ into that between ‘good’ and ‘evil’, possibly with violent and anti-democratic consequences. Hence the need to construct political institutions that foster an agonistic ‘conflictual consensus’ (Mouffe, 2005) in which differing interpretations of shared values are opposed but tolerated.

The origins of Mouffe’s agonistic pluralism can be traced back to her joint work with Laclau (Laclau and Mouffe, 1985/[Laclau and Mouffe, 1985]2001) in which they develop a theory of discourse that combines the post-structuralist critique of essentialism with Gramsci’s ideas about hegemony. As post-structuralists, Laclau and Mouffe (1985/[Laclau and Mouffe, 1985]2001) place little faith in ontological categories such as totality, universality, essence, and ground (Critchley and Marchart, 2012). Instead, they posit that the meanings of linguistic terms and material practices as well as the identities of individuals are discursively constructed, that is, they do not exist prior to being articulated in social discourses. In addition to this social constructivist position, their discourse theory also contains a strong relationist element as evinced by their definition of articulation as “any practice establishing a relation among elements such that their identity is modified as a

³ To date, the applications of agonistics and dialogic accounting have featured primarily in the SEA literature (but see Harun, Van-Peursem, & Eggleton, 2015). We have chosen to continue along this path because, first, we see the degradation of the social and natural environments as the most critical problem currently facing society. Second, we seek to extend the developing discussion in the SEA literature. Third, as an emerging area, SEA is more likely to be amenable to imagination and innovation. Fourth, our primary ANT source is Latour (2004a), which specifically addresses environmental concerns. Fifth, with Gray et al. (2014) we see SEA as representing the universe of all accountings. Thus, we submit that the arguments developed regarding SEA would likewise be applicable to traditional financial and managerial accounting.

result . . .” (Laclau and Mouffe, 1985/2001: p. 105). In line with Wittgensteinian language philosophy, Laclau and Mouffe (1985/[Laclau and Mouffe, 1985]2001) understand social discourses as sedimented language practices, which make social phenomena understandable (ibid., p. 108). This view is conditioned in their work by Derrida’s ideas according to which no discourse can ever exhaustively determine an identity or the meaning of a particular term or practice. Hence, all discursive formations invoked by particular articulations are unstable and total closure of meaning is impossible. The key concepts of agonistic pluralism, namely radical negativity, antagonism and hegemony, follow from these post-structuralist ideas.

In general terms, negativity is an ontological principle according to which the definition of an object implies specifying what is common and what is different in it relative to an ‘other’ (Morris, 2002). *Radical negativity* as put forth by Laclau and Mouffe (1985/[Laclau and Mouffe, 1985]2001) refers to the discursive construction of an object such that it acquires a purely negative identity; in other words, it is defined *only* in relation to something which it is not, something “‘radically’ different, incommensurable, threatening, and exclusionary” (Critchley & Marchart, 2012; p. 59). Laclau and Mouffe (1985/[Laclau and Mouffe, 1985]2001) offer as an example of radical negativity the case of a colonized country where the presence of the colonizer becomes manifest in differences of language, customs and clothing. What all these elements have in common is that they differ from those of the colonized, and this equivalence results in the articulation of the colonizer as the anti-colonized, thus giving the colonizer a purely negative identity.

In the realm of politics, radical negativity becomes manifest as *antagonism*, that is, opposition and disagreement stemming from the plurality of values and the recognition of uneven power distribution. Similarly as in the case of objects and individuals, establishing collective political identities requires defining an ‘us’ in relation to a ‘them’. This relationship is not necessarily antagonistic to begin with; it becomes such when the ‘other’ begins to question ‘our’ identity, thus threatening ‘our’ existence. Such fundamental tensions can only be temporarily stabilized through negotiations that lead to the *hegemony* of one party over the other. Hegemony in this context refers to a specific pattern of power relations through which political identities are defined and the “meaning of social institutions is fixed” (Mouffe, 2013), albeit never totally or permanently. Every dominant social order is hegemonic; that is, it is an expression of configured power relations that excludes all other possibilities. Therefore, what is presumed to be the ‘natural’ order is the manifestation, not of some objective reality, but of sedimented hegemonic practices. As a result, Mouffe (2013; p. 12) contends that any dominant hegemonic order can be challenged and possibly replaced by counter-hegemonic forces. In fact, the very location of democracy is the creative space generated by the discussion and debate resulting from the clash of hegemonic and counter-hegemonic positions.⁴ We propose that Latour (2004a) describes a way of thinking about how this process might be undertaken more democratically.

Mouffe’s agonistic model proposes to establish a pluralistic politics that recognizes the inherent presence of conflict and diversity but enfold them within democratic processes. In this context, she distinguishes between ‘antagonism proper’, that is, the struggle between enemies; and ‘agonism’, the struggle between adversaries (Mouffe, 2000). In an agonistic struggle, the opponents are not perceived as enemies to be excluded from democratic discourse (as in antagonism proper) but as adversaries whose ideas are opposed while simultaneously acknowledging their right to defend them: “The agonistic encounter is a confrontation where the aim is neither the annihilation nor the assimilation of the other, and where the tensions between the different approaches contribute to enhancing the pluralism that characterizes a multipolar world” (Mouffe, 2013). For example, the principles of liberty and equality are generally accepted as common objectives among various political parties, even though there may be irresolvable disagreement regarding their operationalization. Mouffe’s agonistic conceptualization contends that the struggle is both a contestation of issues and identities (micro/individualistic), and a competition among alternative hegemonic articulations (macro/collective).⁵ Out of these ongoing struggles, according to Mouffe (2013; p. 11), emerge the disarticulation of the dominant hegemony as well as the construction of counter-hegemonic programs and institutions; thus, the possibility for change.

In order to effect change, at some point the discussion and debate must coalesce into nodes within this evolving, constitutive network of antagonistic power relationships, such that directive decisions can be made and implemented.

“[T]o institute [a hegemonic] order, frontiers need to be drawn and the moment of closure must be faced. But this frontier is the result of a political decision; it is constituted on the basis of a particular we/they, and for that very reason it should be recognized as something contingent and open to contestation. What characterizes democratic politics is the confrontation between conflicting hegemonic projects, a confrontation with no possibility of final reconciliation. To conceive such a confrontation in political, not ethical, terms requires asking a series of strategic questions about the type of ‘we’ that a given politics aims at creating and the chain of equivalences that is called for (. . .) This cannot take place without defining an adversary, a ‘they’ that will serve as a ‘constitutive outside’ for the ‘we’. This is what can be called the ‘moment of the political’, the recognition of the constitutive character of social division and the ineradicability of antagonism” (Mouffe, 2013; p. 17–18).

Mouffe assumes that there is always the possibility of antagonism among hegemonic orders because of the irreconcilable differences in interests and associated power relationships. Radical negativity cannot be overcome or ignored but chains of

⁴ This is reminiscent of Gendron’s (2002) conclusion that conflicting logics are not only inevitable but may also be productive, generating a healthy tension that gives rise to more balanced organizational decision-making.

⁵ This is not to imply that one is not influenced by the other. For example, political identities may be formed collectively and hegemonic discourses are instrumental in constructing identity. We are indebted to Judy Brown for this insight.

equivalence can be formed. By chains of equivalence Mouffe refers to a situation in which two or more groups with different interests and agendas link their democratic struggles in the context of a specific issue. For instance feminists and anti-racists have different causes but they might temporarily unite their forces to overcome the hegemony of middle-aged white men. The main quest of agonistics is “not how to eliminate power, but rather how to constitute forms of power which are compatible with democratic values” ((Mouffe, 1995; p. 1536) as quoted in Brown, 2009; p. 322)).

2.2. Agonistics in accounting

Moving to the domain of accounting, Brown (2009) applies an agonistic approach in taking “pluralism seriously” through critical dialogic accounting.⁶ A brief comparison of traditional, monologic accounting and dialogic accounting is presented in Appendix A. Based on an extensive review of the agonistic pluralism literature, Brown (2009) proposes a set of eight principles or themes that provide a conceptual context relating an agonistic dialogic approach to accounting and its technologies. Each is briefly described below.

- 1 Recognize multiple, and incompatible, ideological orientations—recognize the presence of different assumptions, values, and interests associated with alternative political perspectives that call for different accountings.
- 2 Avoid monetary reductionism—avoid reductionist representations of complex political choices and trade-offs as number assignments require, possibly unjustifiable, strong value and reality assumptions.
- 3 Be open about the subjective and contestable nature of calculations—counter arguments based on claimed objectivity and determinacy by recognizing the inter-subjectivity of “facts” so as to facilitate challenge and reconstruction of the dominant hegemonic regime.
- 4 Enable accessibility for non-experts—identify and communicate unknowns and uncertainties so that all interested parties can understand and evaluate the anticipated implications of various alternatives.
- 5 Ensure effective participatory processes—allow participants to construct their preferences and engage in critical reflection and discussion (consider trade-offs consistent with their perspective, culture, etc.).
- 6 Be attentive to power relationships—be aware of the power to frame and the power to impose by dominant elites.
- 7 Recognize the transformative potential of dialogic accounting—recognize a facilitating potential for critical reflection, discussion, and learning at the intersection of the technical and social.
- 8 Resist new forms of monologism—once a pathway is chosen, the new dominant ideology (hegemony) must be immediately challenged, and its right to dominate brought into question.

There is an emerging body of research following from Brown’s (2009) seminal work that, to varying degrees, develops and critiques the application of agonistics in developing agonistic dialogic accounting (Blackburn et al., 2014; Brown & Dillard, 2013a, 2013b, 2014, 2015; Brown et al., 2015; Dillard & Brown, 2014, 2015; Dillard and Roslender, 2011; Dillard & Yuthas, 2013). These studies have pointed out that although agonistic dialogic accounting (as well as agonistics more broadly) focuses on how to broaden political debates out to wider audiences while acknowledging the necessity and reality of political decision-making; it provides insufficient advice regarding how to actually narrow in and reach closure. We propose Latour’s (2004a) “bicameral parliament” might provide insights useful in contemplating and developing democratic processes that would facilitate decision-making within an agonistic space. In our view, Latour (2004a) suggests a process by which hegemonic orders are constructed, challenged and replaced within the context of pluralistic processes in a never-ending cycle of broadening out and narrowing in, closing down and opening up. We conjecture that in Latour’s political framework agonism and antagonism are held in abeyance long enough to enable decision-making and action. Then, the conflict re-emerges within an agonistic context. Thus, while Mouffe is more interested in the ‘political’, that is, the way in which societies are instituted, Latour seems to be more concerned with ‘politics’ as he identifies tasks and skills required in political decision-making, designating a space wherein the ‘political’ act can take place. We also propose that Brown’s agonistics based principles can provide guidance useful as to how accounting and its technologies might contribute to the political processes applicable to creating and operationalizing the decision space.

The current study is an extension of and complementary to previous work in accounting, especially Brown (2009) and Brown and Dillard (2013a, [Brown and Dillard, 2013b]2013b, [Brown and Dillard, 2015]2015), in that it attempts not a synthesis but more a pragmatic juxtaposition of the agonistic theorizing and the Latourian (2004a) framework. To our knowledge only Malsch (2013) has applied Latour’s (2004a) framework in the domain of accounting. However, the target of his contribution is not the literature on dialogic accounting but the literature on the democratization of expert systems in accounting. Malsch (2013) takes Latour’s characterization of the current context, where facts and values are distinctly separated, and perceives the “fact” created by the “expert” accountant (and professional bodies) to legitimize a market morality. As a result, all other values are marginalized. While providing a review of the new constitution, Malsch (2013) makes little use of Latour’s proposed framework in the analysis of accountings and accountants’ complicity in the current

⁶ We have chosen to use the term ‘agonistic dialogic accounting’, but maintain Brown’s terminology in this section for consistency with her presentation. The term agonistics seems more appropriate following the publication of Mouffe (2013) by that name.

dominant hegemony. Our approach is different in that we aim to develop a framework applicable to all kinds of decisions, not only to those that concern accountants/economists.

Next, we will provide an outline of Latour's (2004a) framework for democratizing expert systems and attempt to make meaningful associations with Mouffe's agonistics and Brown's dialogic accounting principles. Our purpose is not to provide a 'model' of the process, but to create a space wherein new ideas and accountings can be imagined, contemplated, discussed, debated and decided upon. As discussed more fully below, new accountings such as integrated reporting can be imagined and evaluated in terms of accounting to, and for, interested constituencies (Brown and Dillard, 2014). For example, is the intersubjectivity of underlying assumptions and calculations of accounting and its technologies (e.g., profit, carbon accounting, cost-benefit analysis, sustainability reporting) recognized as they are employed in facilitating stakeholder engagements? To what extent are the unknowns and uncertainties identified and communicated so that interested parties, experts and nonexperts, can recognize, understand, and evaluate the anticipated implications of various reporting alternatives? How can agonistic dialogic accounting facilitate imaginative and innovative reporting alternatives that appreciate the technical and the social dimensions, and their intersection, facilitating critical reflection, discussion and learning, leading to broadening out and narrowing in the politicization of accounting and its technologies?

3. A Pluralistic political process for broadening out and narrowing in, closing down and opening up

People deliberate and decide just as much about facts as about values. (Latour, 2004a;147)

In several of his works, Latour has attempted to address the dominance of 'facts' over 'values', recognizing the false dichotomy between the objective and subjective and the unwarranted influence attributed to the objective. In *Politics of Nature*, Latour takes these ideas further and combines them with a critique of the political philosophy of ecological movements as opposed to their practices. He posits that the movements' efforts to introduce nature into the political realm have largely failed; not because of powerful interests opposing them or the movements' lack of influence to modify stagnated political practices, but because they have not reframed the politics of nature. At this point it must be mentioned that Latour's (2004a; p. 247) conceptualization of politics is somewhat opaque. He states it is "used here in three senses that are distinguished by periphrasis: (a) in its usual meaning, the term designates the struggle and compromises between interests and human passions, in a realm separated from the preoccupations of nonhumans (. . .); (b) in the proper sense, the term designates the progressive composition of the common world and all the competences exercised by the collective; (c) in the limited sense, I use the term to designate just one of the five skills necessary to the Constitution, the one that allows faithful representation by the activation – always to be repeated – of the relation between one and all." It should also be noted that his primary metaphor is that of a "bicameral parliament"⁷ suggesting some, although unspecified, form of representative democracy comprised of two Houses having the task of implementing a new "constitution".

For Latour, the main problem with our current political contemplation and decision-making derives from our ontological and epistemological beliefs regarding reality, nonhumans or nature, and the political ontology that is produced by such beliefs. By way of analogy, he refers to Plato's allegory of the Cave, which depicts a group of people living enchained within a cave, facing the wall. In Latour's adaptation of the allegory, the Cave represents the political and social world, in which human beings remain locked in disputes over their interpretations of the reality which they can never access directly. The only way that reality or nature becomes knowable is through the scientists, who are "capable of breaking with society to achieve objectivity, of rendering mute things assimilable by human language, and, finally, of coming back "to earth" to organize society according to the ideal models supplied by reason" (ibid., p. 37–38). Latour argues that when we thus appeal only to scientific knowledge in trying to solve controversial issues, we are forgetting the main lesson learned from science and technology studies; that reality is not something that objectively exists 'out there' but something that is actively constructed by humans and their technologies. In this sense, scientists and their instruments are no different from politicians who form their opinions on issues based on communications from voters.⁸

According to Latour, giving epistemological privilege to scientific knowledge produces a political ontology or a constitution with two Houses, an assembly of things (nature/reality/facts) and an assembly of humans (politics/society/values). It also results in a curious distribution of powers as humans are able to talk but only about how they interpret reality; nonhumans make up reality but are mute; and scientists, who are capable of both perceiving reality and speaking, act as the nonhumans' spokespersons. For Latour, such a situation is untenable since the dual ontology does not permit nonhumans to fully voice their views; their only accredited representatives are the scientists. Moreover, discussions about controversies often stop prematurely as non-scientific arguments associated with politics, emotions, or morals are brushed aside as mere subjective feelings or values, which cannot be held equal to objective knowledge. For Latour, such short-circuiting is problematic as it assigns interests, characteristics and causalities prematurely, without hearing all concerned parties, while denying certain entities the right to even exist.

⁷ We have struggled in interpreting Latour's tortured metaphors used in describing this metaphorical bicameral constitution. We find the possible interpretations to be multifaceted and nebulous. In search for understanding, we may have been misguided. However, our imaginations have been stimulated, and the stimulations have been insightful to us. This, we believe, to be a primary intent of the author.

⁸ All practical examples without reference to Latour have been developed by the authors.

As a solution to the present quandary, Latour outlines a new bicameral constitution that extends democracy to include nonhumans, thus awarding them the attention they justly deserve:

“Democracy can only be conceived if it can freely traverse the now-dismantled border between science and politics, in order to add a series of new voices to the discussion, voices that have been inaudible up to now, although their clamor pretended to override all debate: *the voices of nonhumans*.” (Latour, 2004a; p. 69, emphasis in original).

The new constitution depicts Latour’s conceptualization of a democratic process of composing a common world, a constantly expanding *collective*⁹ inhabited by both humans and nonhumans. Two Houses,¹⁰ including altogether seven tasks and six professions or skills, are needed in the “due process” of deciding whether or not to accept emerging hybrid entities, or *propositions*, as part of collective reality. ‘Hybrid’ refers to the idea that all entities emerging into public consciousness are always an inextricable mix of natural and social elements; for example new microbes cannot be detected without scientific instruments. ‘Propositions’ are mutable, testable and modifiable, and thus distinct from facts, which give the appearance of being definitive. The propositions can come in a variety of forms, both concrete and abstract, including for instance species, animal rights, diseases, ideologies, industries, machines, accounting technologies, and corporate governance.

The requisite skill sets or bodies of knowledge are associated with the systemic study of phenomena (“scientists”); the construction of coalitions and groups (“politicians”); (ac) counting and model building relating people to goods (“economists”); specifying and monitoring rights and objectives, means and ends (“moralists”); keeping a historical record and assuring that rules and procedures are followed (“administrators”); and negotiating between the members of the collective and those on the outside (“diplomats”).¹¹ The seven tasks associated with the due process include: perplexity, consultation, hierarchization, institution, separation of powers, scenarization, and power to follow through. Our focus here is on the tasks and skills that Latour associates with the processes and deliberations most directly associated with constructing the collective as opposed to those more directly associated with administering and maintaining the collective. Thus, we concentrate on the tasks of perplexity, consultation, hierarchization, and institution and the skills of scientist, politician, economist, and moralist (see Appendix B). The other tasks and the skills are concerned with maintaining the process and its integrity, with which we will not deal herein.¹²

3.1. Broadening out—how many are we?

In Latour’s framework, the Upper House is granted the power to take into account, asking the question: How many are we? How many new propositions (entities or things) are outside the collective’s boundaries? Latour (2004a; p. 147) refers to this as the precinct of freedom where democracy is facilitated by the participants inquiring, speaking, and consulting; we might characterize this as pluralism. The two tasks associated with answering these questions, perplexity and consultation, are discussed below.

The emergence of new propositions leaves those who are discussing them perplexed, which Latour sees as a positive thing, indeed a requirement, as it prevents premature agreement on the number of propositions included in the constructed reality. Completing the task of perplexity requires detecting and giving voice to the propositions through various trials organized by scientists: “a profusion of clever devices, setups, instruments, laboratories, questionnaires, visits, investigations, demonstrations, observations, and data collections will be required in order to make the propositions a little more clearly understood” (ibid., p. 168). Politicians contribute with their skill of identifying previously rejected entities that reappear and renew their claim to be included in the collective. This reappearance of excluded entities is more than likely to occur as the composition process is by definition in perpetual motion; it does not stop after one round once a decision has been made to grant or deny collective membership to certain entities.

The role of the third profession, economists/accountants,¹³ is not as pronounced at this stage, being limited to imagining combinations of goods and people that are as yet unknown. Finally, the task of moralists is to represent “*uncertainty* about the proper relation between means and ends, extending Kant’s famous definition of the obligation ‘not to treat human beings simply as means but always also as ends’ – *provided that we extend it to nonhumans as well*” (ibid., p. 155, italics in the original). From this perspective, ecological crises can be seen as nonhumans refusing to be treated as mere means, for instance when a river no longer agrees to serve as a dumping ground for a paper mill’s effluence. Bearing this in mind, moralists are required at the stage of perplexity to explore for previously excluded entities and to help them in their quest to become treated as ends.

⁹ The collective refers “not to an already established unit but to a procedure for collecting associations of humans and nonhumans” (Latour, 2004a; p. 238). Latour (2004a; p. 210) points out that collective, though singular, does not imply that there is only one, but that “its function is to bring together a collection, or network, of some sort, in order to make its members capable of saying ‘us’.”

¹⁰ Latour uses the term “Houses of Parliament” referring to the tasks associated with broadening out (Upper House) and narrowing in and closing down (Lower House). The parliamentary metaphor is used to connote the decidedly democratic charter of the process, though the form of democracy is not clearly specified.

¹¹ Latour, 2004a, [Latour, 2004b]2004b (p. 143) states these descriptions are not intended to refer specifically to the profession or professionals commonly associated with them, but he is “simply starting with existing callings, as good sense offers them to us, in order to detect their contributions to the six functions of the collective.”

¹² Note, these excluded tasks and skills do not appear in Appendix B.

¹³ Latour uses “economist” as an umbrella term that includes experts such as accountants and statisticians.

The second task, consultation, consists of the composition of a jury capable of assessing the effects of the propositions' claims on the habits of those already inhabiting the collective. In this context, faithful to ANT's anti-essentialist philosophy, Latour stresses the significance of the relevant entities having habits instead of properties. Whereas 'properties' refer to essential and fixed characteristics, 'habits' are variable and can thus change in processes pertaining to a specific interaction. If all entities were equipped with essential properties, they would necessarily refuse to compromise, thus making it extremely difficult to conduct negotiations regarding their compatibility that take place in the Lower House. In contrast, entities with habits that can be changed are more likely to accept tradeoffs. At a minimum, those whose habits are to be affected by the new candidates must be involved in evaluating them. Experts may assist, but it is those affected that are included.

In the consultation phase, each of the four skills proposes jury members. Scientists design test protocols to find reliable witnesses, while politicians bring in concerned groups or stakeholders, such as industrialists, lobby groups and citizens coalescing around a proposition. Economists articulate differences in processes of interesting, that is, identifying those with economic interests to the propositions. For example, the owners and the managers of the polluting mill as well as its workers and their families, the community, and the school dependent on the associated taxes are identified and provided a forum. Accountants could also imagine and model new relationships between goods and humans, portraying for instance how a transition from paper to renewable fuel production could be profitable for the forestry products company running the mill. Moralists defend the rights of each concerned party to evaluate propositions in relation to its own problems (*ibid.*, p. 162). For example, the poor individuals who depend on the stream for food would describe, in their own way, the viability of their claims regarding the proposition. Importantly, nonhuman entities such as the river and the fish inhabiting the river would also need to be consulted, although this would inevitably require translation by the moralists; a point we will return to in the concluding discussion.

At this point, pluralism is at full stage and bears a strong resemblance to Habermas' principle of democratic deliberation and its validity claims but as an expanded version that also includes non-humans (*ibid.*, ff. 24). However, Latour neither anticipates that these deliberations will result in consensus nor that a deliberative consensus is possible or required.

3.2. *Narrowing in—can we live together?*

When the Upper House has finished the process of broadening out by identifying the possible new propositions, their modifiable characteristics and their presumed effects on the current collective, the propositions' case is transferred to the Lower House, which is vested with the responsibility of deciding and instantiating. Latour (2004a; p. 147) describes this as the space wherein hierarchies are established, choices made, conclusions drawn, and alternatives eliminated, though there is little indication as to how these activities are to be carried out in practice. As commonly conceived, pluralism ends at this point (*ibid.*, p. 173). In this regard, the Lower House begins to narrow in and close off and in doing so must answer the question "Can we live together?" by completing two tasks, hierarchization and institution. However, relative to the traditional processes of defining the collective reality, the process of deciding (hierarchization) and instantiating (institution) are opened up to public scrutiny. The pluralistic process ensures all are included. Unlike in the traditional processes, none can be eliminated "because of a want of rationality or a lack of reality" (*ibid.*, p. 173). The Lower House has an incredibly difficult task as it can no longer justify decisions with scientific facts while ignoring human interests, or "bring all humans into agreement at the expense of external nature" (*ibid.*, p. 174).

In order to complete the hierarchization task, the propositions need to be asked the following questions:

"Candidates for entry into the common existence, are you compatible with those which already form our currently defined common world? How are you going to line up in order of importance?" (*ibid.*, p. 107)

The propositions' negotiated response declares: "Here is the scenario for the world in which we are prepared to live, with so and so, and for whose continuity we are prepared to make, *contrary to our position at the outset*, such and such sacrifices" (*ibid.*, p. 177, emphasis in the original). The task of hierarchization therefore involves the rank ordering of the existing entities and the new propositions, arranging these incommensurable entities in order of importance so as to derive the best of all possible worlds. This requires negotiation and compromise as porous boundaries and malleable habits are probed and modified.

In this task, the Lower House benefits from the work of scientists, whose imagination is needed for innovations that recombine the habits of candidate propositions and thus make it easier to reach compromise. If a newly developed paper production process using benign chemicals can shift the question from one of life and death to one of volume and capacity, the level of debate shifts to a less critical level. Politicians are needed because of their ability to compromise, a trait that is usually associated with questionable horse-trading but is now valuable as the creation of a hierarchy of components necessitates that their opinions, habits and interests are modified. Together with scientists, politicians are able to "knit together the least objectionable of awkward compromises among incommensurable actors, each of who is seeking to pass the buck, in order to make others pay the price for compromises that are nevertheless indispensable" (*ibid.*, p. 146).

Economists in turn aid scientists and politicians by offering a common language in order to arrive at a hierarchy. The river, the fish, the factory owners, and future generations each present their case, while the accountants/economizers model the relationships and the resource flows.¹⁴ Finally, the task of moralists is to make sure that only one hierarchical order is produced instead of two, thus forbidding the dual ontology that allowed the separation of facts and values.

By requiring all four skills to be involved and recognizing the desirability of and ability to negotiate, compromise, and revise, the process is open to public disclosure and scrutiny. Chains of equivalence can be explored and constructed, emerging out of the processes of negotiation and compromise. For example, a chain of equivalence could be formed between the fish inhabiting the river and the fishermen living nearby. Even though their preferred outcomes might be somewhat contrary (avoid being caught vs. obtain a sizable catch), it becomes in their joint interest to have the paper mill reduce its pollution. Forming chains of equivalence is an invaluable strategy for minorities hoping to effect change.

The narrowing in and closing down are completed with the task of institution, which refers to implementing the negotiated reality by stabilizing the inside and outside. Matters of concern have become indisputable matters of fact whose presence within the collective is accepted as legitimate and can no longer be debated. The river has been transformed from a means of capitalist production into an end in itself, and the plant is legally required to stop discharging effluence into the river. The requirement of institution is as important as the previous phases since without it, “the discussion would never come to an end, and one would never succeed in knowing in what common, self-evident, certain world collective life ought to take place” (ibid., p. 111).

To meet the requirement of closure, scientists come up with irreversible cause-effect relationships, theories and paradigms which end the transformation of malleable habits and cement them into essential, stable characteristics. The pollution is shown to have adverse effects on the river, the fish and the surrounding community. Politicians in turn designate the rejected entities as enemies to prevent the collective urge to keep everyone happy and continue discussion ad infinitum. However, the concept of enemy is not to be taken in a military sense; it is understood as something that has been rejected momentarily but is still a potential future ally or adversary. Within an agonistics lexicon, those excluded would be termed an adversary, to be subdued, but not destroyed.

Accountants produce a calculation, a bottom line that justifies the decision to be made:

“The modeling of relations in the form of accounts makes visible some consequences that no other method could reveal and makes it possible to close off the debates with an argument. By documenting the whole set of arbitrations in the form of statistical tables, economic theories, forecasts concerning speculative movements, we can add to the trenchancy of a political decision, to the consensus of a scientific decision, the revelation of the bottom line” (Latour, 2004a).

Thus, scientists, politicians and economists arrive at a collective reality that necessarily treats some entities as ends (those that are included) and some as merely means (those that are excluded). This is intolerable to the moralists, who now step in to make sure that the rejected entities are given the right of appeal, so that they can return at a later stage. At this stage, we can distinguish between subjects and objects, humans and things, society and nature (ibid., p. 180). Likewise, we can refer to certain entities as being more powerful than others. Yet, such power is fragile and contingent; there is no guarantee that a similar outcome will be reached at another time or place. In the next section, we propose an (ANT)agonistic framework that integrates Latour’s due process with Mouffe’s (2013) agonistics and Brown’s (2009) dialogic accounting principles. We compare Mouffe’s and Latour’s ideas, present the proposed (ANT)agonistic framework and discuss the relationship between agonistic contextualizing principles, Latour’s bicameral parliamentary procedures, and dialogic process principles.

4. Taking pluralism seriously realistically: integration and synthesis

4.1. Comparison of Mouffe’s and Latour’s work

A notable similarity between Mouffe and Latour is that they both reject any notion of ontological essentials and subscribe to a world view tinged with relationist and constructivist elements.¹⁵ Mouffe posits that meanings and identities are always discursively constructed through articulations that establish a relation between elements. Latour also maintains that identities are constructed, although not through social discourse, which involves only human beings, but through interactions involving both human and nonhuman actors. In addressing Latour’s work, specifically Latour (2004b), Mouffe (2013; p. 79–82) states that despite the fact that they observe from two different fields of inquiry, “we broadly belong to the same epistemological camp that rejects the separation between culture and nature and the thesis of the existence of a world of facts independent of what [Latour] calls ‘matter of concern’” (Mouffe, 2013; p. 80). She agrees with his general approach, his challenge of the modernist radical divide between humans and nonhumans as well as his valorization of debate and contestation.

Mouffe (2013; pp. 136–7) criticizes current liberal theorists (e.g. Rawls and Habermas) because of their belief in rationalism and individualism. Rationalism, in presuming the possibility of a final resolution, allows the denial of the

¹⁴ Latour (2004a; p. 152, ff. 36) specifies that the common language need not be money. We suggest that rank ordering can also take place through for instance multi-criteria decision-making.

¹⁵ For an elaboration of ANT’s philosophical principles, see e.g. Harman (2009).

possibility of antagonism among, and within, social systems. Individualism does not adequately recognize the place of antagonism (we/they) in creating collective identities. Both preclude the affective dimensions or passions that also influence political identities. Latour, though using different terminology, recognizes in his proposed process the importance of affect and desire in constructing social systems (the collective). He also seems to incorporate a subjective dynamic that Mouffe anticipates in the political contestation of hegemonic practices. Further, though Latour's formulation is not consciously democratic, it does provide a pluralistic process whereby decisions can be made, yet realizing the indeterminacy of the outcomes and the ongoing dynamic (conflictual) relationships among the winners and losers.

Another similarity between Mouffe and Latour relates to their conception of democracy. Mouffe is explicitly concerned with representative, liberal democracy, albeit in a radically pluralist form that does not strive towards consensus but values dissent and provides institutions that enable the presentation of conflicting views. Although Latour is somewhat vague in his articulation, his main metaphor for the political process is the bicameral parliament, which insinuates that he is also concerned with some form of representative democracy. He insists that democracy be extended to nonhumans but does not specify how their views would be taken into account in practice, for instance in the decision-making phase.

Though there are basic commonalities, there are also differences between Latour and Mouffe. In our view the most significant of these relates to the recognition and conceptualization of power. Latour is adamant on the view that power is not a pre-existing resource or driver but an outcome, an effect of interactions. His conceptualization lacks a depth ontology, that is, the notion that reality consists of several layers (Elder-Vass, 2008), and thus he does not recognize that political interactions take place within a constellation of power relationships (Mouffe, 2013; p. 81). Such a conceptualization limits the ability of Latour's approach to challenge the dominant hegemony. According to Mouffe, Latour's approach does not take into account radical negativity and the ineradicability of antagonisms; it approaches agonism without antagonism. Only generally does Latour acknowledge the hegemonic nature of social orders and the antagonistic power relationships that underlie them. However, he implicitly acknowledges material and discursive power as part of constructing "facts" and recognizes antagonistic relationships among the requisite "skills" required in collecting and deciding.

Thus, as concerns power, Latour's and Mouffe's views can be considered incommensurable (Kuhn, 1962). However, such incommensurability does not necessarily preclude the comparability of, or communication between, the two approaches (see e.g. O'Hear, 1989; pp. 74–75; Kakkuri-Knuuttila, Kuorikoski & Lukka, 2008). We propose that insights can be gained at the epistemological intersections of agonistics and Latour's bicameral framework. More precisely, we suggest that agonistics provides the context within which Latour's due process and dialogic accounting take place and that the dialogical accounting principles are useful in implementing and evaluating the due process. This multi-level conceptualization, illustrated in Fig. 1, allows us to consider simultaneously both existing power relations as well as the processes through which power and other properties emerge.

4.2. An (ANT)agonistic framework

We propose an (ANT)agonistic dialogic framework, presented in Fig. 2, that enables political decision-making while still preserving the tenets of pluralistic democracy. The framework combines contextualizing principles based on Mouffe's (2013) agonistics, the due process envisioned by Latour (2004a), and dialogic process principles derived from Brown (2009). With Malsch (2013), we recognize the idealistic nature of Latour's proposal, as well as of the ideas of Mouffe and Brown, but believe the possible new imaginings emerging from the combination can facilitate useful insights and innovations. The

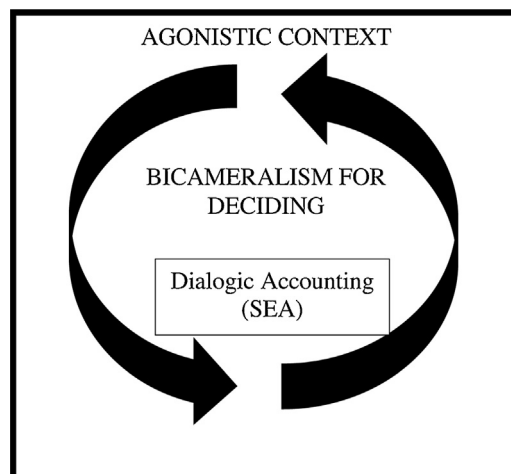


Fig. 1. Agonistic space.

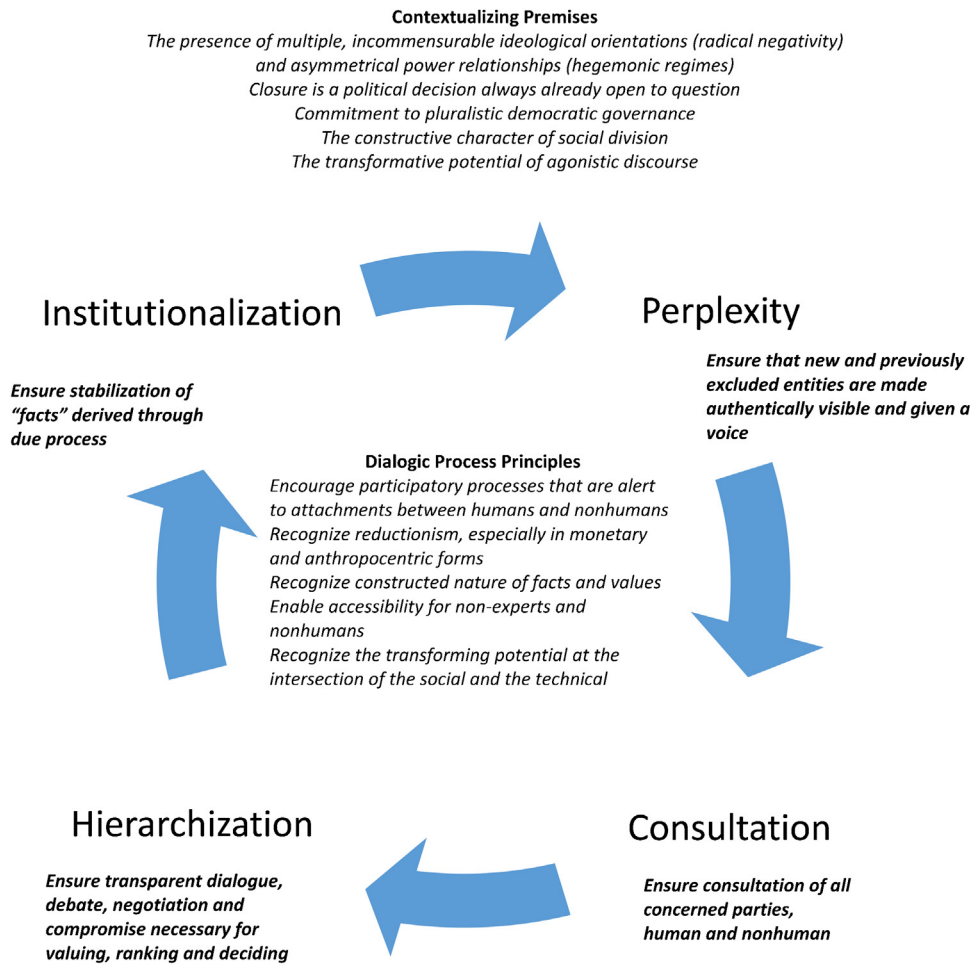


Fig. 2. (ANT)agonistic democratic decision-making.

framework is prescriptive and set forth with the hope that by comparisons with the actual state the descriptive will become more nearly aligned with the prescriptive.

4.2.1. Agonistic contextualizing premises

Following our interpretation of the basic tenets of Mouffe's (2013) agonistics, we propose the following agonistic contextualizing premises.

- 1 The presence of multiple, incommensurable ideological orientations (radical negativity) and asymmetrical power relationships (hegemonic regimes)
- 2 Closure is a political decision always, already open to question
- 3 Commitment to pluralistic democratic governance
- 4 The constructive character of social division
- 5 The transformative potential of agonistic discourse.

The agonistic contextualizing premises generally follow from the two primary ontological positions of radical negativity and hegemony. Recognizing the multiple and incommensurable ideological orientations (hegemonic regimes) reflects the political struggles motivated by asymmetric power relationships arising from, and manifested in, irreconcilable differences among the various interested groups (radical negativity). Given the ideological context within which decisions are made, the narrowing in and closing down required in choosing are guided by, and facilitative of, the accumulation and loss of power. Thus, closure is a political decision and, as such, always, already open to question. This motivates the necessity to continually challenge the outcome(s) of any process of deciding and implementing, resulting in the dynamic and ongoing dialogue, debate, negotiation and compromise of a vibrant agonistic dialogic process. Agonistics represents a commitment to

pluralistic democratic governance that recognizes the constructive character of social division, that is, the possibility of new, previously unimagined ideas emerging out of conflictual interaction, and the transformative potential of agonistic discourse for critical reflection and learning. This transformation process of reflection and learning recognizes, and is dependent on, the reflexivity and agency of the participants. These agonistic context characteristics recognize the pluralistic nature of social existence, providing a fundamental premise, and context, for varied expeditions toward agonistic democracy through, for example, accounting and its technologies developed following agonistic dialogic processes.

4.2.2. Dialogic process principles

The five dialogic process principles presented below follow from our contemplation of [Brown's \(2009\)](#) work in conjunction with agonistics and Latour's due process. Some of Brown's original principles relate to the agonistic contextualizing premises presented above, and are therefore not included here.

1. Encourage participatory processes that are alert to the visible and invisible attachments between humans and nonhumans, imagining new connections and representations between them and giving them voice.
2. Recognize reductionism of any type, being especially attuned to monetary and anthropocentric forms.
3. Recognize the constructed nature of purportedly objective and deterministic 'facts' and 'values'.
4. Enable accessibility for all participants, experts and non-experts, humans and nonhumans, to the deliberations through clear and complete representation.
5. Recognize the transformative potential of critical reflection and learning at the intersection of the social and the technical.

Given our interpretation of Mouffe, Latour, and Brown, we propose that these process principles can be useful in broadening out, and their opposites in narrowing in and closing down. Broadening out, the principles assist in specifying processes and caveats in identifying entities and consulting all concerned parties, facilitating reflexivity and agency on the part of the participants. Narrowing in and closing down, their opposites suggest ways for closing off debate and dialogue through reductionist representations and complex arguments not easily understood or critiqued, facilitating closure and exclusion. Above, we articulate these principles in a way that is directed toward enhancing pluralistic processes. Recast as opposites, they would reflect their contributions to developing rank orderings and institutionalizing the outcome and in facilitating the transparency¹⁶ of the processes associated with deciding and implementing.

Next, we consider how these principles relate to the four prime tasks in Latour's due process for creating the collective reality. Because of the metaphorical nature of Latour's specifications, we do *not* attempt to specifically assign each of the principles to each of Latour's tasks. Instead, we generally consider how the principles facilitate enhancing pluralistic engagement as well as how they facilitate the political processes of deciding and implementing. Latour's bicameralism broadens out, narrows in and closes down dialogue and debate and as such represents a somewhat paradoxical situation where what at one stage facilitates broadening out the dialogue and debate, at another stage facilitates narrowing in and closing down the process.¹⁷

4.2.3. From pluralization to the political

As noted above, the tasks of perplexity and consultation operationalize pluralism by ensuring that new and previously excluded entities, humans and nonhumans, are made authentically visible and given an opportunity to speak in their own voice, using their own logic, from their own perspective. Both of these pluralizing tasks involve information gathering associated with the propositions being considered. We see accountants employing their varying information gathering capabilities and technologies more broadly in opening up and broadening out the quantity and quality of information considered, especially as we learn about those who cannot speak. Accountants, as with Latour's economists, can be alert to the visible and invisible attachments between humans and nonhumans, imagining new connections and representations between them, and giving them voice. Engagement processes that facilitate participation and increase the accessibility of information to all are directed toward overcoming the impediments imposed by the tyranny of monetary reductionism, unquestioned calculations as well as impenetrable expertise, facts and technology. Social and environmental accounting is an obvious example of such pluralizing practices.

There is an interesting irony in that as the due process moves from pluralism to rank ordering and deciding, the dynamics of agonistics emerge. It is at this stage that the moment of 'the political' occurs and the transformative potential of agonistics is realized. The requirements of 'the political' manifest in the politics of the debates, negotiations, compromises and shifting coalitions, which are an impetus for, and the outcomes of, reflexivity and learning on the part of the participants. Out of these

¹⁶ Following from ANT, we are concerned with processes being made transparent, recognizing the constructed nature of "facts". This seems to address transparency from a different perspective than [Roberts \(2009\)](#) who is concerned with constructing self-identity and the implications for manipulation and distortion of representation. Latour's construction seems to be theorizing some distortions as the alternatives are narrowed in and closed down. At least, the processes of deciding on "facts" in the corridors and behind closed doors is now recognized as part of creating the shared reality. Though beyond the scope of this discussion, the (ANT)agonistic framework suggests that two faces of transparency can be simultaneously operable.

¹⁷ This may be partly the result of the sequential nature of Latour's metaphorical description, which we recognize as a possible current insufficiency in the framework. It is doubtful that the different tasks would not be interactive and interdependent on an ongoing basis, at least to some extent. However, we believe insights can be gained by considering the framework in its current sequential form.

discursive engagements new alternatives emerge as positions are re-evaluated, alliances (re)considered and (temporary) compromises negotiated. The admonitions against reducing pluralism become the attributes, nay the requirements, of democracy. We propose that the dialogic process principles can be applied in facilitating and making hierarchization more transparent and public. While necessary according to Latour, the effects of reductionism, monetary and otherwise, are recognized and can be explicitly monitored as can the implications of the constructed nature of calculations and the opacity of technology and expert analysis. These exclusionary processes can be considered in making a case for entry on the next iteration by those that have been excluded.

Once a hierarchy has been constructed, the task of institutionalization satisfies the requirement for closure, institutionalizing the dominant hegemonic order wherein the agonistic social divisions are embedded. The participatory processes are suspended. Reductionism, calculations, complex technology and expert testimony are combined to present defensible cases for differentiating between the 'objective' and the 'subjective', 'facts' and 'values' and humans and nonhumans in specifying the new collective reality. However, narrowing down and closing off requires not losing sight of the next phase, which is to immediately reopen the debate and challenge the collective reality.

Next, we will illustrate the applicability of the (ANT)agonistic framework in an accounting context.

5. (ANT)agonistic theorizing of accounting and its technologies—the politics of integrated reporting

In this section we illustrate the applicability of the proposed (ANT)agonistic framework in the context of accounting standard-setting. We consider this context appropriate for our purposes as accounting standard setting also comprises a due process during which stakeholders are consulted. This consultation takes place by offering interested parties an opportunity to submit comment letters in response to the discussion papers and exposure drafts released by the standard-setting institution. In addition, accounting standard setting has been recognized as a political process (Fogarty, Hussein & Ketz, 1994; Sutton, 1984; Watts & Zimmerman, 1978), and the associated lobbying and power struggles between different constituencies have been extensively documented (e.g. Bamber & McMeeking, *in press*; Bengtsson, 2011; Erb & Pelger, 2014; Hendriksen, 1998; Hoffman and Zülch, 2014; McKee, Williams, & Frasier, 1991; Young, 2003, 2006, 2014).

In particular, our example focuses on standard setting in the area of social and environmental accounting and reporting, namely the process related to the development of the integrated reporting framework by the International Integrated Reporting Council (IIRC, 2013). In its most rudimentary form, integrated reporting refers to attempts to combine and reflect the interrelationships among the economic, social and environmental effects of an organization's actions (for a more complete treatment of integrated reporting and the surrounding issues, see Gray et al. (2014; esp. chapter 9) as well as the Accounting, Auditing and Accountability Journal (2014) Special Issue on integrated reporting). As integrated reporting is a fairly recent phenomenon, studies on the topic have only begun to emerge (de Villiers, Rinaldi, & Unerman, 2014). However, similarly as in the case of financial accounting standard setting, the integrated reporting framework development process has been found to involve the prioritization of certain interest groups over others (Humphrey, O'Dwyer, & Unerman, 2016; Rowbottom and Locke, 2016) as well as lobbying by big firms and the accounting profession, potentially drowning the voices of other stakeholders (Reuter and Messner, 2015). Moreover, commentators have criticized the IIRC's process for privileging the interests of capital providers at the expense of social and environmental considerations (Brown and Dillard, 2014; Flower, 2015; Milne and Gray, 2013; Thomson, 2015).

Our example illustrates how (ANT)agonistics can be applied both descriptively and prescriptively in the politicization of an accounting and its technologies. Though not highlighted here, accounting and its technologies can also form a component in (ANT)agonistic development of integrated reporting or other accounting standards. We first provide a general (ANT)agonistics informed evaluation of the IIRC's current process for developing integrated reporting, highlighting how the contested politics of social and environmental reporting tend to be lost in the dominant investor driven business case framing of the current IIRC proposals. This is followed by our consideration of how the process would unfold if conducted along the lines of the agonistic contextualizing premises and the elements of due process in the (ANT)agonistic framework. As indicated below, the operationalization of the process and principles presents significant challenges. It should also be recalled that our aim here is to stimulate discourse, dialogue and debate, not to provide definitive answers or solutions. As noted above, given the ontological and epistemological positions of both agonistics and ANT, such closure would be antithetical to the positions developed herein. At best, we would expect a temporary suspension arranged through (due) democratic political processes with an immediate reconsideration of the resulting dominant hegemonic order.

5.1. An (ANT)agonistics informed evaluation of the IIRC's current process

Evaluating the IIRC's current standard setting process in terms of the agonistic contextualizing principles, we can say that the presence of multiple ideological orientations is to some extent openly recognized and commitment to pluralism claimed by the IIRC. However, as has been noted in the context of financial accounting standard-setting, the presence and consultation of multiple constituencies in the process does not by itself warrant claims to pluralism (Cooper and Robson, 2006). Moreover, it might be speculated that instead of considering social division and agonistic discourses as having the potential to give rise to completely new ideas in regards to integrated reporting, the IIRC would consider them impediments to efficient decision-making and implementation.

Evaluating the current integrated reporting process in terms of the (ANT)agonistic framework's four tasks, we can say that the IIRC appears to have consulted relevant constituencies, yet the 'facts' represented by neoclassical economics have come to dominate the solutions proposed. For example, the central concept in integrated reporting is value creation and the major dimensions of concern are designated as capitals—financial, manufactured, intellectual, human, social and relational, and natural (IIRC, 2013). Through this designation, it becomes legitimate to deplete natural resources as long as they are compensated by investments into other types of capital. Cost-benefit analysis, win-win solutions, markets, profits and rationality are unquestionably accepted as legitimate, whereas arguments based on less anthropocentric values are not included. As noted in the (ANT)agonistic framework, this leads to premature closure around voluntary, capital-centric reporting directed toward "investors" as reflected in the IIRC's proposals (Brown and Dillard, 2014; Flower, 2015) and also in financial accounting standard setting more broadly (Zhang and Andrew, 2014). By privileging financial capital, the proposed standards discount other affected groups, which may hold differing ideological perspectives (Archel, Husillos and Spence, 2011 and Young (2006), among others, have shown the influence of such framing by powerful actors). Issues such as climate change, biodiversity, resource depletion, globalization and social justice are framed through the lens of the business case for sustainability and dissenting voices such as labor, indigenous peoples, nonhumans, endangered species, social movements, future generations, and civil society remain unheard.

5.2. An (ANT)agonistic process for developing integrated reporting

5.2.1. Context

When envisioning the development of integrated reporting as taking place along the lines of the (ANT)agonistic framework, the agonistic contextualizing premises suggest criteria whereby the context of the current project could be enhanced. First, the dominancy of financial capital would be challenged by the presence of competing groups with multiple and incommensurable orientations and interests exercising various levels of power. Corporations and their trade associations are grounded in the ideology of neoclassical economics. Trade unions might be grounded in political economics that are predicated on a labor theory of value, solidarity and alternative distribution assumptions. Environmental NGOs might be grounded in the ideology of deep ecology. Indigenous peoples' beliefs might reflect a communal spirituality. While there may be common interests, the fundamental beliefs of, for example, the corporation are not commensurable with those of communal spirituality, one based on the exploitation of natural resources and the other on a sacredness and connectedness of spirit and nature. The assumptions of what exists, what can be known and what is important are fundamentally different. Hence, consensus based frameworks would be deemed somewhat futile at least at some basic level, recognizing that closure is a political decision with the outcome likely to be influenced by power as well as reason. It would be openly acknowledged that by joining their efforts, corporations and the accounting profession can become a powerful coalition (see Reuter and Messner, 2015) capable of instituting a dominant hegemonic order. However, it would also be recognized that the outcomes of the standard setting process are partial and open to challenge by, for instance, SEA researchers and sustainability professionals. A commitment to democratic processes that facilitate open dialogue and debate would imply that discounting all but 'facts' would no longer be justified as a means for specifying decision criteria and choosing among alternative frameworks for integrated reporting. It would also be recognized that agonistic discourses enable the construction of completely new reporting concepts, principles and formats as the social divisions and conflicts are addressed.

5.2.2. Perplexity and consultation

The contextual factors frame the due process tasks. The reality, and source, of asymmetric power relationships and a dominant hegemonic order are ever present as the integrated reporting is deliberated. What entities are to be admitted into the constellation of integrated reporting? Which are the relevant constituencies to be consulted?

One example of an entity seeking entry into the integrated reporting constellation could be CO₂ emissions as something affecting (or not) humans and nonhumans. Until relatively recently, these emissions have not been recognized as a possible problem in regards to industrial operations compared with, say, acid rain or ozone depleting gases. However, scientists have developed instruments and theories indicating a significant increase in CO₂ emissions. Politicians' and moralists' sense of urgency has been aroused by the accelerated increase in this previously excluded entity, and reinforced by the recognition of possible negative effects, such as irreversible climate change, and the associated moral responsibilities to future generations of humans and nonhumans. Economists and accountants have produced calculations of the monetary implications of climate change, highlighting both opportunities and risks. The task of perplexity seems to have been completed in the sense that CO₂ emissions have been identified as something that exists outside the boundaries of integrated reporting.

The second task in taking pluralism seriously is consultation. Is the inclusion of CO₂ emissions into integrated reporting relevant and by what criteria would this be determined? All interested groups, concerned parties and opinion holders are identified with differences being articulated regarding what and whose interests are at stake. For example, the polar ice caps, North Atlantic cod, native peoples in the Amazon rain forests, nonhuman species of fauna and flora as well as future generations of humans and nonhumans may be significantly affected by the level and effect of CO₂ emissions, especially as it relates to global warming. Expertise aids each actor in presenting their case as each speaks in their own language to define the problem in their terms, attempting to avoid reductionist and anthropocentric renderings. For example, the polar ice caps respond regarding their extermination and the effect on ocean levels and their current ecosystems; the capitalist describes

the effect of reducing emissions on financial returns; the merchant marine presents the case including the benefits of winter polar crossings; city managers describe their coastal real estate implications; and the Russian navy contributes the benefits of having access to 'warm water' ports on its borders. 'Facts' are no longer the sole validity criteria for ignoring, eliminating or verifying excess CO₂ emissions and their representation in integrated reporting without adequate consideration of other perspectives and alternatives.

Under the prevailing context, much of the analysis undertaken here could be discounted as it is deemed unscientific, based on socially constructed premises, not objective observations. If global warming is, in fact, a reality and if CO₂ admissions contribute to it, then this can be proven using scientific expertise and measurement. If confirmed, it is admitted to the canon, and its representation is based on the 'objective' metrics. If not, it is banished as an irrational idea unsuitable for inclusion in an integrated report. However, the (ANT)agonistic framework recognizes the constructed nature of scientific facts and economic representations. Consultation requires an open process whereby all have the right to speak in their own voice about their point of view and to present their supporting networks, be they scientific, social, political, emotional, literary or spiritual. As pointed out above, this is a much more difficult task than abdicating all responsibility to ostensibly objective, scientific facts.

5.2.3. Hierarchization and institution

At this point, the process shifts from broadening out to narrowing in. Given the prevailing power distributions, the political process concerning the representations of CO₂ emissions in integrated reporting is more likely to be influenced by corporations and financial capital than other interested groups. The resulting CO₂ disclosures in integrated reporting would be permitted within the context of their effect on the return on financial capital, with the other possible effects being obscured. Reporting standards would be filtered through a business case lens and the preferred form of integrated reporting would follow the dictates of this privileged constituency. The polar ice caps, endangered species, and most other nonhuman, non-capitalist entities would be given little or no recognition. As Latour (2004a) points out, such an outcome may be the same as during the old constitution where facts trumped values, but at least the political process and the power asymmetries become more public and open to evaluation. However, it could also be that an unprecedented event, such as a major release of submarine methane reserves and the subsequent effects on global warming, would be considered to rank higher in the hierarchy than investors' arguments and thus the full effects of CO₂ emissions would be considered compatible with the constellation of integrated reporting.

The final task is to stabilize the results derived from the due process, attaining closure. The networks supporting emerging facts would be seen as the results of the interactive relationships between humans and nonhumans. The cause and effect relationships as well as the monetary or other calculations reflecting the consequences of increased CO₂ emissions and global warming would be presented in a form that justifies the chosen outcome, and thus, the integrated reporting format would follow suit. The chosen characteristics of integrated reporting would become "objective facts", winners and losers would be separated and the losers banished from the commons, albeit not annihilated. Even though CO₂ emissions would not be deemed admissible to the representational constellation, they would continue to exist as an entity outside the perimeter.

The (ANT)agonistic framework requires that once closure has been attained and a new dominant hegemonic order established, the process is immediately opened up again allowing appeal by the excluded parties. If the business case approach to integrated reporting were instituted, the polar ice caps, the endangered species, and the future generations of humans and nonhumans would be permitted to appeal their exclusion. If learning had taken place as a result of the previous (ANT)agonistic process, then the included and excluded may shift, and the integrated reporting would also recognize their legitimacy including them more directly in the deliberations and possibly in the resulting revisions.

6. Summary and reflections

Our phronetic goal in this paper is to stimulate dialogue and debate regarding accounting and its technologies and how they might better serve the needs of all members of society, particularly in the service of progressive social programs. Our theoretical motivation stems from two observations. First, agonistics requires further theorization to overcome its lack of a processual element required for decision-making as well as its implicit anthropocentrism. Second, Latour's bicameral process offers a philosophically compatible framework for overcoming these omissions but has itself been criticized for lack of specificity and overlooking power configurations. With these motivations in mind, we combine agonistics, actor–network theory and dialogic accounting in developing an (ANT)agonistic framework for theorizing the application and development of accounting and its technologies. In doing so, we contribute to the critical (social and environmental accounting) literature focusing on agonistic dialogic accounting by introducing Latour's bicameral parliament and by refining Brown's dialogic accounting principles. As a secondary contribution, our (ANT)agonistic framework responds to the calls for more democratic forms of governance in the context of accounting.

The combined framework suggests how agonistic dialogic accounting may progress democratically and realistically from pluralist exploration and discussion to the necessary reduction of alternatives and the unavoidable decision and back. An (ANT)agonistic process has the potential for recognizing the limits of pluralism in constructing the collective reality while maintaining the constructive and necessary critical contributions of agonistics to advancing a progressive, democratic social agenda. By incorporating the four professions, or skills, and giving them equal credibility, the gains of agonistic pluralism can

be carried over into the process of deciding. Calculation and modeling are useful as additions to, as opposed to substitutes for, analysis in opening up. This avoids the traditional reductionist effects of these processes if the calculations and models are used after candidates have been identified and provided with voice and a cadre that will argue and evaluate their representations based on their own relevant criteria. From the perspective of closing down, the calculations can provide documentation of the processes undertaken in arriving at a decision. Extending this, once the sorting has been done and the outcome decided, calculations provide a substantial means for justifying the choice as well as the legitimation of the process (es) undertaken in arriving at the conclusion. The subsequent reality is a result of dialogue, debate, negotiation and compromise indicative of the transformative potential of agonistic discourses following from reflexivity and learning experienced by the participants. Bringing these processes to light and giving them public disclosure allows for a more legitimate and legitimizing process that would portend more open and democratic processes.

The combined framework also sensitizes agonistic dialogic accounting to the need for making nonhumans both visible and audible throughout the (ANT)agonistic process. The extension of democracy to nonhumans conveys a significant change to our current political constitution whereby nonhuman entities are only evaluated in terms of their instrumental value to humans. One implication of such a profound change in how nonhumans are perceived might be a shift from an anthropocentric to a bio-centric or eco-centric value system in which nonhumans are also considered to possess intrinsic value. However, an important caveat in this context relates to the mediation of nonhumans' voice by human beings, be they scientists, politicians, economists, moralists, or other representatives of civil society. As there can be no transportation without transformation (Latour, 1996), nonhumans' message is inevitably translated and distorted, purposefully or not, as it is conveyed by humans. This presents both a philosophical and practical challenge to implementing politics along Latourian lines.

The (ANT)agonistic framework also provides useful insights regarding the concerns that Latour does not adequately describe the context within which he envisions pluralistic engagement and decision making to take place. Although Latour is concerned with the emergence and not the presence of power, he seems to say that the power and power differentials emerging from the process of defining the collective remain instituted until they become contested in a next iteration. Thus, only the initial constructive process could possibly, though not likely (e.g., Latour, 2004a; p. 87), be conceived of without impending power relationships. By recognizing the agonistic relationships surrounding the Latourian framework, we begin to develop ways of accounting for the interests of the various actors participating in the construction process (Wainwright, 2005). Such an approach helps to recognize that some actors are more powerful than others to begin with and are reluctant to relinquish that power (Dempsey, 2010) in order to accommodate new entities. Our (ANT)agonistic framework sides with agonistics in assuming that actors come into the process guided by different interests and possessing varying amounts power previously acquired. Yet, as both Latour and Mouffe seem to recognize, these interests and power positions are by no means fixed and may change unpredictably as the process proceeds, recognizing the power of a dialogical approach. In our view, this is not a bland compromise that vitiates both approaches but an expansion of reality conducted in the very spirit of the *Politics of Nature*: both agonistics and ANT have renounced some of their claims in order to make room for a hybrid.

Consistent with the post-structuralist indeterminacy and fluidity, we see the (ANT)agonistic framework as a basis for dialogue, debate and critique. While the process and principles may seem somewhat simplistic and incomplete in their articulation, they do provide a preliminary and systematic means for more meaningful theorization and analysis than has been generally undertaken when "facts" are allowed to dominate all other inputs. As our example on integrated reporting illustrates, operationalizing the framework is a challenging task that requires a new kind of mindset. Subscribing superficially to the process and principles is one thing; trying to implement them in practice is quite another. As such, much work is needed in developing, evaluating, implementing and refining the ideas presented here as we attempt to recognize post-structuralism's contribution to critical social theory without losing the critical dimension. In our opinion, this is still an unresolved issue; however, we recognize the power of agonistic discourse in stimulating new imaginings and innovative applications.

More pragmatically,¹⁸ we propose the framework as useful in both constructing accounting and its technologies and in applying them. We have illustrated how the framework might be profitably applied in integrative reporting standard setting and can project its applicability to most standard setting domains such as international financial reporting, auditing, tax policy, corporate governance, and corporate citizenship. Other applications might include the development, implementation, and evaluation of accounting information systems, especially those related to management control and performance evaluation systems. Further, we see no reason that these ideas are not applicable in the public sector as well. Given that accounting and its technologies are socially constructed, they represent the outcome of political processes and are subject to the conditions theorized in the framework. As such, each needs to be considered within a context that takes pluralism seriously realistically.

Another area where we believe the framework to be applicable concerns the application of accountings and its technologies so as to advance progressive social programs. The framework can provide a way of analyzing that indicates if the agonistic premises maintain and whether the dialogic principles are applied. Fruitful areas for research might include sustainable development, ethical investment, resource development, corporate social responsibility, corporate

¹⁸ Anecdotal evidence (University of Westminster, 2014) suggests that Mouffe's agonistics have had an impact on policy-making in Argentina and Belgium. We could not find indications of Latour's bicameral process having been experimented with in practice.

governance, equitable distribution of wealth creation, and human rights. Given that accounting and its technologies are applied within decidedly social situations, they are part of political processes that are subject to the conditions theorized in the framework. As such, each situation, and accounting's involvement therein, needs to be considered within a context that takes pluralism seriously realistically.

As concerns the limitations of the study, the main difficulty relates to Latour's cryptic style and the lack of concrete guidelines for implementing his bicameral process. For instance, he does not explicate how people would be admitted into the Upper and Lower Houses, what would be the practical procedures for making decisions, and how the legitimacy of the outcomes would be secured. Regarding the latter question, Latour seems to follow pure proceduralist conceptions of democratic legitimacy whereby the legitimacy of decisions follows from the perceived fairness of the democratic decision-making process (see e.g. [Christiano, 1996](#); [Manin, 1987](#)). If this were the case, he would consider all outcomes of the bicameral process acceptable as long as all relevant actors had been heard and the whole process had taken place in full public view. However, due to lack of evidence we can only present this as our interpretation.

Another limitation relates to the way in which Latour seems to, on the one hand, ignore certain political realities and, on the other hand, to presume political realities that do not exist. For instance, he ignores habitus which today is quite frequently shaped along neoliberalism and the sanctity of markets. Furthermore, as mentioned at the beginning of section 3, Latour argues that the failure of ecological movements is not due to their powerful opponents but simply an issue of abiding by the 'old constitution'. In other words, his conception of individuals' reflexivity may be overly optimistic considering what we know about modernity (e.g. [Giddens, 1990](#)),¹⁹ an observation that can also be made of Mouffe and Brown's anticipation of the transformative power of agonistic engagement.

We harbor no illusions as to the difficulty confronting (ANT)agonistic democratic processes. It "is going to be more difficult, more demanding, more procedural, more bureaucratic, and, yes, groping" ([Latour, 2004a](#); p. 224). However, we along with Latour believe that at least some of the institutions and skills necessary already exist. They simply need to be re-organized, redefined and re-presented, and to be applied within an (ANT)agonistic framework that recognizes the creative potential of constructive and unavoidable conflict predicated on radical negativity. While significant challenges remain, we are hopeful that this discussion has constructed conceptual space for imagining new accountings and developing associated accounting technologies that foster democratic processes and facilitate more participatory forms of governance.

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Appendix A.

Comparison of monologic and dialogic accounting ([Brown, 2009](#)).

Monologic accounting	Polylogic/dialogic accounting
Depoliticizes accounting through denying historical, social and political context	Societies are conceptualized as competing and contested narratives arising within historical, social and political contexts
Accepts the dominance of the needs, values and assumptions of financial capital	Receptive to needs, values and assumptions of a pluralist society (refuses to privilege capital markets)
Assumes that objective standards benefit everyone thus denying alternative perspectives and limiting parameters for debate	There is no one objective point of view or set of standards or techniques
Assumes an objective social reality that can be identified and described	Assumes a subjective social reality that is constructed by the participants
Coercively stifles debate and discussion by providing "the facts"	Encourages debate and discussion concerning the contested results of accounting systems
Universalizes the partial positions of the dominant elites	Includes traditionally excluded parties and externalities reflecting a pluralistic expression of the public interest
Instrumentally rational techniques focus on maximizing shareholder wealth and managing other constituencies	Instrumental reason transforms political acts into technical issues, excluding the possibility for contestation
Neutral framework provides different stakeholders an opportunity to pursue their interests, thus claims to be pluralistic	Recognizes the contestability of accounting practices and the heterogeneity of desirable/needed outcomes

Appendix B.

Tasks and skills required in composing a common world (modified from [Latour, 2004a](#)).

¹⁹ We are grateful to the Editor for pointing this out.

TASKS	SKILLS			
	Scientists	Politicians	Economists	Moralists
Upper House —power to take into account. Answers question: How many are we? Two investigations:				
Task 1. Perplexity —to meet the requirement for external validity—investigation into the best way of detecting propositions that are candidates for existence, making them visible, and getting them to talk.	instruments allowing the detection of invisible entities	sense of danger allowing the rapid return of the excluded voices	rapid mobilization of the attachments between humans and nonhumans, between goods and people	scruples that make it necessary to go looking for invisible entities and appellants
Task 2. Consultation —to meet the requirement of relevance. Investigation into the best means for constituting the jury capable of judging the effects of each proposition on the habits of the others	construction of suitable tests, reliable witnesses, ad hoc judges	production of opinion-holders, concerned parties, stakeholders	articulation of differences in processes of interesting – identifying what and whose interests are at stake for each proposition	defense of each concerned party's rights to redefine the problem in its own terms
Lower House — power to arrange in rank order. Answers question: Can we live together? Two tasks:				
Task 3. Hierarchization — to meet requirement of relevance/publicity. Investigation into the contradictory scenarios that gradually make it possible to compose an optional hierarchy.	innovations allowing compromises shifting the burden to other less important entities	transformations of spokesperson made to represent other aspects of their constituency	production of a common language allowing commensurability and calculation	obligation to find one and not two hierarchies and thus to resume at once the work of composition
Task 4. Institution —to meet the requirement of closure. Investigation into the means to be used to stabilize the inside and the outside of the collective.	attribution and distribution of causalities and responsibilities, with the consensus produced being irreversible	production of an inside and an outside through closure and designation of an enemy	obtaining a justifiable decision at the end of the calculation	against the distinction between inside and outside; offer of a right to appeal to excluded parties

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