Reflecting on the Critical Dialogic Accounting and Accountability Conference

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Abstract

In October 2023, a group of accounting scholars interested in critical dialogic accounting and accountability (CDAA) gathered in Toulouse, France to attend a 2-day conference. Rather than presenting papers, the CDAA conference was designed around 3 workshops and 4 panel sessions to foster discussion on different topics in CDAA research. Looking to develop a collaborative atmosphere for dialogue and debate among attendees, the objective was to build their capacity to understand, engage with and perhaps even utilize CDAA in their own research interests. This commentary has been produced by the organizers of this conference to reflect on its design as a collaborative space, report back on insights that were developed, and avenues for research that were discussed.

Keywords: critical dialogic accounting and accountability

1. Introduction

The critical dialogic accounting and accountability (CDAA) project seeks to broaden pluralism by engaging with diverse ideological perspectives and related power dynamics, to critique and transform accounting and accountability (Brown 2009; Tanima et al. 2023). As research in CDAA has grown, so too have the number of theories, methods, and applications, available to researchers to help them identify marginalized perspectives, engage with power, surface tensions, and analyse conflict. For example, while the origins of dialogic theory in accounting were rooted in Freire's dialogic approach to education (Bebbington et al. 2007; Coulson and Thomson 2006; Thomson and Bebbington 2005), CDAA scholarship has since considered new theoretical boundaries, such as Laclau and Mouffe's view of discursive hegemony (Brown 2009) and the limits of consensus using agonistic democratic theory (Brown and Dillard 2013), or Ranciere's police-politics framework to highlight the role of dissensus (Brown and Tregidga 2017). CDAA has also seen a variety of methodological applications (Manetti, Bellucci, and Oliva 2021) like interviews,

documentary analysis, case studies (Tanima, Brown, and Dillard 2020), longitudinal analysis (Grossi et al. 2021), content analysis (Bellucci and Manetti 2017), discourse analysis (Laine and Vinnari 2017), netnography (Aleksandrov, Bourmistrov, and Grossi 2018), participatory action research (Tanima, Brown, and Hopper 2024)[1] and Q methodology (Sorola 2022).

These theoretical and methodological developments have pluralised the conceptual foundation of the CDAA project, but they have also increased the barriers to entry for accounting scholars. The dense language of, for example, political theory can be difficult for researchers across various disciplines to engage with; especially those for whom English is a second language. Equally challenging is that many of these issues are beyond the boundaries of what most accountants would be exposed to in a mainstream accounting course. This does not necessarily mean that CDAA research needs to "dumb down" its theoretical development, but if proponents want to advance CDAA to confront and transform mainstream approaches, they need to concern themselves with, and learn to overcome, these difficulties.

Another issue motivating the CDAA conference is growing discontent about what is and is not CDAA research[2]. Confronted by an increasingly disastrous social and environmental context, critical accounting researchers have long recognised the limits of mainstream approaches to accounting and accountability. CDAA provides a useful way to engage with these issues, often leading to calls for "new accountings" and more participatory forms of decision-making and accountability. Here, there is a discernible difference growing between research that engages with and applies CDAA, and that which just aligns with its aspirational messaging for change. Other are concerned that, because there is no one right way to apply CDAA, researchers are left to engage with the tensions and power relations in their own work. This has led to variations in the perceived quality of research associated with the broader CDAA project, with of its more critical proponents feeling discontent regarding the degree to which tensions and power relations are engaged with. Our point is not to disparage research looking to highlight the shortcomings of mainstream

[1] Although Tanima et al. (2024, p.2) was published after the conference, it identifies the need for increased attention to methodology and research methods and highlights the applicability of participatory action research in CDAA. For these reasons, it is being noted here.

[2] Issue first raised at the 2022 A CSEAR, Wellington, Aotearoa New Zealand, conference keynote presentation by Helen Tregidga.

approaches, but rather, to draw attention to the difference between research that deploys CDAA as a conceptual and analytical framework, and that which echoes its calls for change. This illustrates divisions within the CDAA project that are not currently articulated, and in looking to advance the project, we need to understand them.

Across this commentary, we reflect on the design of the conference as a collaborative space, report on insights on CDAA and highlight avenues for future research that were developed during this event. We proceed as follows. In section 2 we expose the aims of the CDAA conference and how it was constructed and organized. In section 3, we briefly describe each workshop and panel. Finally, in Section 4, based on exchanges held during the conference, we report a range of topics helpful for the development of the CDAA project and that were raised by conference's attendees.

2. Development of the conference

The CDAA conference was developed as a collaborative space in which scholars interested in CDAA research could come together to discuss various issues. This objective had a significant influence over the way the space was developed (a key consideration in CDAA research, Tregidga and Milne 2022). First, the conference was delivered in a hybrid format to accommodate scholars that were interested in CDAA but could not travel to the conference. In total, eighty participants took part in the conference: forty online and forty in person. Next, although much of the CDAA research identified with the CDAA project is written in English, this does not mean it is not being used by scholars in other languages; particularly French (Château Terrisse and Arnaud 2022; Godowski, Nègre, and Verdier 2020; Joannidès and Jaumier 2013). Given that the CDAA conference took place at Toulouse Business School in Toulouse, France, efforts were made to make the event bilingual. All communications leading up to the conference were produced in both French and English, and one panel discussion was specifically designed to engage with francophone scholars working in and around the area of CDAA. While many senior academics were also invited to take part in the conference, a concerted effort was made to invite PhD students and early career researchers. This included reduced student fees, and orienting the discussions around their concerns, or highlighting what they should be concerned about, in looking to apply CDAA to their research. To enhance participation and inclusiveness, the conference was held under the

Chatham House Rule[3]. Practically speaking, this means we cannot identify who said what (an exception is made for guest speakers of workshops, with their consent). Co-badging the event with the Centre for Social and Environmental Accounting Research (CSEAR) also helped boost the profile of the event internationally.

Finally, although this conference was designed around CDAA, efforts were made to bring in perspectives from academics that were not necessarily working on CDAA research; particularly those who could introduce perspectives not currently under consideration in literature. Aside from those with different scholarly backgrounds, colleagues working on or in the global south, and with topics such as counter-accounting and Marxist material analysis, were invited. Moreover, in looking for ways to make the conference more engaging, funding was secured to hire a professional graphic designer who specialized in live note taking (also known as scribing) for the conference. The idea was to generate graphical representations, or summaries, of each discussion, and to produce a rich artifact (see appendices 1 to 7) that could be distributed to attendees to help them reflect on their experiences.

The conference featured three workshop sessions and four panel discussions. The workshop sessions were developed as spaces for capacity building around different theories and methodologies used in CDAA projects. As noted previously, various theoretical and methodological approaches have been applied to develop CDAA research. The idea was to select three topics based on the availability of knowledgeable scholars that would also be attending the conference. Each workshop was promoted around a specific publication that each presenter had authored, and they were instructed to tailor their presentation to a PhD-level audience. The first workshop was on critical discourse analysis and was hosted by Matias Laine. Laine and Vinnari (2017) was selected because of the in-depth review that it provides of critical discourse analysis, while also demonstrating how it can be applied to CDAA research. The second workshop was on Q methodology and was hosted by Matthew Sorola and based on Sorola (2022). Given that Q methodology is rarely used in CDAA research (Byrch et al. 2015), his topic was selected to expose

[3] When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed. See: https://www.chathamhouse.org/about-us/chatham-house-rule

conference participants to a methodological approach that they were likely to be unfamiliar with. The third workshop focused on agonistic engagement and was hosted by Helen Tregidga regarding Tregidga and Milne (2022). This topic was selected because of the critical way in which it identifies shortcomings in CDAA research, as well as the overview of engagement processes as a space for agonistic engagement that it provides.

For the panel discussions, topics were selected based on knowledge of debates among the organizers. All the organizers were familiar with CDAA and had, or were in the process of, publishing relevant work in the field. Furthermore, one of the organizers had spent considerable time with other key authors in the CDAA project to brainstorm the conference, which was a major influence on the selection of topics that were to be discussed. This led to the identification of four broad themes for each panel, which were accompanied by key citations to root the discussion in academic literature.

The first panel was dedicated to mapping the field of CDAA. In line with the efforts of Manetti et al. (2021), this session aimed to identify the key milestones in the development of the CDAA project. The second panel focused on the conceptualization of conflict. Given the role of conflict and confrontation in CDAA research, this panel aimed to identify the different ways in which these issues are currently identified and understood in CDAA research. Specific attention was also given to non-Westernized views of conflict and democratic change (Sauerbronn et al. 2024; Seny Kan, Agbodjo, and Gandja 2021). The third panel looked to set boundaries around CDAA by discussing the limits of its current framing to consider what it can, and cannot, accomplish. This panel also aimed to consider alternative areas of research to expand beyond the current applications of CDAA. Finally, the last panel was specifically directed at francophone attendees and was held exclusively in French. The aim here was to explore differences in the way CDAA was interpreted and mobilized by Francophone researchers (ex. Château Terrisse and Arnaud 2022a; Godowski, Nègre, and Verdier 2020). Furthermore, the panel aimed to discuss differences between Anglophone and Francophone researchers in the development of the CDAA project.

3. Review of workshops and panels

In this section, we provide a concise overview of each workshop and panel. These sessions covered a wide array of topics, offering diverse insights and fostering robust discussions on the CDAA project. As mentioned in the previous section, scribing was performed in each workshop and panel to produce a graphic interpretation of what was discussed. Although the overviews provided in this section touch on the main points of discussion, those interested in a deeper understanding of the discussion should consult the scribings provided in the Appendix 1-7.

3.1. Workshop 1—Critical Discourse Analysis by M. Laine

The first workshop was focused on critical discourse analysis, a methodological approach that explores how language shapes and is shaped by social practices, yielding material consequences (Appendix 1). Critical discourse analysis emphasizes the importance of how actors see, talk, and understand the shape of the world, where discourse is both reflective and constitutive of reality. This lends itself to multiple levels of analysis: micro, meso, and macro, as well as data sources, like written texts, interviews, and visual materials. Conceptually speaking, critical discourse analysis integrates various theoretical frameworks, including micro-sociological and sociolinguistic perspectives, Foucauldian approaches to subjectivity, power mapping, and post-structuralist theories such as Laclau and Mouffe's discourse theory.

The session host, Matias Laine, illustrated how to use critical discourse analysis through an examination of counter-accounts presented in Laine and Vinnari (2017), where narratives were created by and for marginalized groups. Here, he discussed how the analysis was built on Thomson et al.'s (2015) dynamic conflict arena framework and Laclau and Mouffe's discourse theory, which addresses power and meaning construction. The exploration of counter-accounts was meant to highlight their dynamics and transformative potential.

3.2. Workshop 2—Q methodology by M. Sorola

The second workshop, focused on Q methodology (QM) enables analysis of individuals' subjective understandings of a contentious, or 'wicked', issue (Sorola 2022) (Appendix 2). The workshop

began with a brief review of the steps involved in conducting a Q study, but quickly focused on engaging with the statistical process by which Factors (or the archetypal shared perspectives of participants) are identified. While it is important to understand the statistical underpinnings of a Q study, this process often attracts too much attention and can distract researchers from exploring participants' *relationship* to the Factors identified. In a Q study, each participant receives a Factor loading score that quantifies the relationship between their own understanding of the issue and each of the Factors identified. Given the complexity of human subjectivity, it is highly unlikely that any one Factor represents the entirety of an individual's perspective. Factor loadings are a type of personalized research artifact that provide participants with a reference point against which they can articulate their own perspective. As participants interpret their Factor loadings and articulate their connection to each Factor, they provide deeper insights into their understandings for analysis.

Another issue raised was the influence of researchers own biases and assumptions on a Q study. This discussion focused on how what aspects of a Q study are subject to scrutiny, and the limited generalisability of insights beyond participants. Ultimately, this line of inquiry highlighted the need for critical reflection and consideration by researchers (Sneegas 2020; Sorola 2023).

3.3. Workshop 3—Agonistic engagement by H. Tregidga

The third workshop explored the analysis of agonistic engagements using the analytical framework promoted in Tregidga and Milne's study (2022) (Appendix 3). This study examined stakeholder engagements and accountability within contested sites, using a conceptual lens informed by agonistic political theory. Here, agonism indicates a situation in which individuals have conflicting points of view but remain willing to discuss. Informed by Mouffe's work on agonistic politics, Tregidga and Milne's (2022) framework aims to render disputes visible and comprises three interconnected levels: issue construction, identity shaping, and democratic space creation.

Tregidga and Milne (2022) developed this framework after finding that much of CDAA literature, including Brown's (2009) seminal work, lacked details about the methodological aspects of agonism and particularly (multi-)stakeholder engagement. This point relates to a larger issue in agonistic political theory referred to as the institutional deficit of agonism (Howarth 2008), where there is little guidance on how it can be applied within an institutional setting. Moreover,

discussions highlighted the overlap between agonism and antagonism as an actor can be included in particular spaces of engagements but excluded from others. Overall, the workshop delved into the complexities of agonistic engagement, offering insights into its analysis and implications for future research.

3.4. Panel 1—Mapping the field of CDAA

The opening panel discussion focused on the evolving landscape of the CDAA project and sought to map the various types of research that are considered under the umbrella of CDAA (Appendix 4). The discussion was originally built around the mapping of CDAA research in (Manetti, Bellucci, and Oliva 2021) splitting its history into three phases.

Rather than distinct stages of development, panellists considered it better to understand CDAA as a broadly defined research project that is constantly adapting to engage with different theoretical approaches. The work of Freire, Habermas, Laclau and Mouffe, among others, demonstrate different theoretical lenses through which CDAA can be applied. By emphasising this adaptability, panellists sought to characterise CDAA as conceptually open and avoid imposing a normative approach.

Panellists also highlighted CDAA's commitment to challenge power structures and amplifying diverse perspectives. Although understanding its history of theoretical innovation was an important part of its application, panellists were adamant the field must remain open to innovation and adaptation to address evolving societal challenges. Panellists advised to remain vigilant in challenging hegemonic discourses, decentring corporations as the focus of research and continuing to empower marginalized voices.

3.5. Panel 2—Conceptualizing conflict

The second panel discussion focused on the role of conflict in research (Appendix 5). Here, panellists discussed how conflict permeates all social interactions, challenging its characterization as a distinct issue open to varying interpretations. Building on the idea of adaptability, panellists considered how CDAA could play host to various theoretical approaches

to analyse and understand conflicts, each of which can help to reveal the diverse contextual circumstances surrounding the research object. For this reason, CDAA promotes the use of various methods to identify, analyse, present, and engage competing perspectives (Brown, Dillard, and Hopper 2015).

The challenge lies in deciding what to do once a conflict is identified. Some panellists feared that becoming too involved might compromise their perceived impartiality and academic credibility, while others worried about intensifying tensions. Academics' role in this transformative process was another topic of discussion, highlighting how research could inform both reformist and revolutionary perspectives in the struggle for meaning. The collective mobilization of researchers so they can raise their voice as a group was also important, especially as a way to prevent being singled out and reprimanded for challenging the status quo.

3.6. Panel 3—Setting boundaries of CDAA

Although the goal of this session was to distinguish boundaries between CDAA and other conceptual frameworks, the discussion built on previous conversations regarding the adaptability of CDAA (for scribing see appendix 6). Many viewed CDAA as a political framework that enables researchers to discuss the political aspects of accounting, while also pursuing transformational change.

Panellists also highlighted how CDAA research should always consider the roles of power, politics, consensus, and cultural influences; a major reason why CDAA researchers are often so concerned with analysing language and actions. Although these influences are important to consider, their analysis can be challenging for researchers as it demands constant questioning about their position in relation to the object of research, as well as the impact of their work. By maintaining this type of critical reflection, researchers can begin to peel back layers of influence and contribute new insights to literature.

Faced with such a difficult task, some researchers have chosen to prioritize publication over impact. It is important for CDAA researchers to resist this pressure, and instead reflect on how they engage with and strive to transform society, while also maintaining humility about their role as

researchers. This point prompted a broader discussion on the way researchers could practically implement this transformation.

3.7. Panel 4—Francophone perspectives on CDAA

The panel aimed to explore differences between Francophone and Anglophone researchers' engagement with CDAA, highlighting disparities and connections with the broader critical accounting project (Appendix 7). The panel began by defining key concepts like dialogic accounting, CDAA, and the difference between agonistic and antagonistic, to create a baseline for the discussion. Attendees noted how Francophone researchers face higher entry costs into CDAA due to the dominance of English in the publication process, despite being partially informed by translations of French philosophy.

The panel also discussed the connection between polycentricity and CDAA regarding the contextual understanding that is developed (Seny Kan, Agbodjo, and Gandja 2021). Attendees noted a strong potential for publication by focusing on unexplored empirical fields like energetic democracy, and challenges in moving CDAA away from Mouffe's work. Suggestions for future research also included the amplification of marginalized voices as well as continued application to issues in environmental accounting. Finally, attendees identified strategies to enhance the dissemination of CDAA, such as action research, involving practitioners, and substantive literature reviews.

4. Building on CDAA's past to chart the future

Building on what was discussed during the workshops and panels, in this section, we discuss several key points to help sustain the CDAA project that were raised by conference's attendees. First, we discuss the development of CDAA over time. Then, we consolidate, and present general advice discussed on how to conduct CDAA research. Finally, we map out a possible future trajectory for the CDAA project.

4.1. A history of critical engagement

In the early 2000's, some accounting researchers were coming to terms with failed attempts to foster progressive change the world and raised critics of monologic accounting (Thomson and Bebbington 2005). Many felt there was a need to amplify the voices of those marginalized by conventional accounting frameworks. Thomson and Bebbington (2004) looked to build on the concept of dialogism by focusing on the role of interaction in developing accounting and reporting models. This conversation was rooted in Paolo Freire's seminal work on dialogic pedagogy (Freire 1970). Building on these efforts, Bebbington et al. (2007) drew dialogic theory into the accounting literature around learning and education, particularly surrounding the emancipatory potential of education. These authors looked to build on the radically oriented nature of some of Freire's articulated concepts such as: dialogue as a tool to transform, conscientization as awareness of the mechanisms of oppressive social structures or banking vs dialogic (transformative) education. This work provided a radical lens through which to interrogate traditional accounting practices, particularly in the realm of Social and Environmental Accounting (SEA), by foregrounding the voices of marginalized communities.

Those early works on Freirean dialogics provided a radical conceptual framework, rooted in dialogue, that could be used to challenge key concepts in accounting and accountability. Importantly, Freire's work on dialogics was done with a revolutionary, not simply evolutionary, intent to illuminate the socially constructed limits, or conceptual boundaries, of what social processes were allowed to achieve. In turn, dialogics has helped problematise issues in SEA; specifically, around the way voices in society and the environment are marginalised and silenced. However, some of Freire's concepts were idealistic, like the idea of 'conversational circle' when power differentials are supposed to be suspended and individuals engage in a respectful and genuine dialogue. In looking to facilitate engagement with Freire's work, early research like Bebbington et al. (2007) put forward motifs that would condense, but not simplify, Freire's work to facilitate its application by accounting scholars in different settings.

Building on dialogics, CDAA has been influenced by thinkers from political sciences with the discussion of the intersection between the work of Habermas (1985, 1998a, 1998b) and Laclau and Mouffe (2001). Some felt they both sought to revive a Marxist/Socialist representation of social

relationships but differed in the way the conceptualised the dialogue and debate necessary within a democratically governed society.

Here, Habermas (1985) advocated for a normative approach to dialogue aimed at consensus-building through the concepts of rational consensus (i.e., a reasonable exchange of arguments) or rational discourse, when decisions are motivated only by better reasoning. Identically, his concept of 'ideal speech situation' (Habermas, 1998a, 1998b), when communication between interested parties is undistorted (no exclusion, equal opportunity to make contributions, absence of coercion) is useful in some circumstances, like in a democratic society, but it remains idealistic in others, as in the case of an authoritarian regime.

Laclau and Mouffe (2001) offered a more nuanced understanding and a more realistic view of the way the world works, acknowledging the inevitability of unresolved conflicts (irresolvable differences) in any social relationship. They recognize that dialogue with the powerful requires "oppositional" forms of talk, i.e., institutions, whether corporate or governmental, often resist meaningful change unless pressured to do so. However, Mouffe (2013) considers that, facing the ineradicably of antagonism, it is important that the conflict does not take the form of antagonism (i.e., a struggle between enemies) but agonism (i.e., a struggle between adversaries). In this sense, the transformative potential of conflicts might be realized through the capacity of dialogic accounting to transform antagonism into agonism.

Considering that if there are no political dimensions, the work being developed is probably not critical, critical dialogics (following Laclau and Mouffe's work) try to explicitly surface those tensions and asymmetrical power relationships (Brown 2009; Dillard and Brown 2015). This social construction of reality implies that "everything is changeable" and therefore that things could be different. Understanding how power is established opens the door to counter-hegemonic discourses that can challenge it.

These early conversations borrowed ideas and concepts from scholars in social sciences (Freire, Habermas, Laclau and Mouffe), and laid the foundation for core ideas in what is now known as CDAA. For example, Bebbington et al. (2007) proposed seven motifs of dialogic engagement followed by Brown' (2009) eight principles for critical dialogic accounting. Later, Dillard and Brown

(2012) and Brown and Tregidga (2017) raised the contestation of consensus (i.e., the abandon of a consensus-oriented vision for the benefit of an ethics of dissensus) and the need to repoliticize SEA. More recently, Dillard and Vinnari (2019) suggested to move from traditional accounting-based accountability towards accountability-based accounting, which has informed ample research looking to highlight the pluralistic nature of different constituents information needs. These contributions guide CDAA researchers in shaping their inquiries and methodologies, ensuring robust engagement with empirical realities while maintaining theoretical coherence. They also provide a foundation on which CDAA researchers can work to challenge existing notions of accountability.

4.2. General advice

Throughout the conference, participants offered plentiful advice on effectively engaging with CDAA research and navigating potential pitfalls. Much of this advice revolved around conflict and the role it plays in CDAA research. Across this section, we have tried to consolidate the points made during these conversations to highlight their importance in CDAA research.

4.2.1. Identifying and engaging with conflict

Although conflict is observable, it's the product of underlying conditions. This means the way conflict is conceptualized illustrates researchers' objectives and motivations. By surfacing and articulating conflicts, researchers highlight different stories, whereby different theoretical frameworks provide different ways to conceptualize conflict, or different ways to tell the story. For example, a conflict arena approach (Thomson, Dey, and Russell 2015) can draw attention to the various positioning that organizations adopt as they engage on an issue, helping surface insights about rhetorical strategies. Alternatively, a post-colonial approach (Alawattage and Fernando 2017; Alshurafa and Kamla 2024) might instead draw attention to the origins of different actors and look to understand how debates around an issue are constructed over time. How deeply researchers decide to engage with the historical legacy underpinning these conditions influences the representation of social relationships in their research. This is not to say that one approach is superior to another, but that using one or the other changes the type of story being told. In turn,

researchers need to carefully consider what type of stories they want to tell in their research and make sure this is reflected in the theoretical lens and methodological design they select.

Exploring conflict can also surface insights on the political frontiers between divergent understandings; a major issue in developing CDAA research. Depending on how these frontiers are conceptualized, as researchers look to understand conflicts, they often develop rich insights into the way power is established; and perhaps more importantly, how it can be challenged.

Understanding conflicts, its underlying conditions and power relations between actors is central to conducting research in CDAA. However, as an increasing number of studies look to align with the motifs, principles, and analytical frameworks used within the CDAA project (see Manetti, Bellucci, and Oliva 2021), there is a real risk for oversimplification if these elements are not carefully applied. The idea is that a "toolbox" mentality might invite researchers to uncritically apply CDAA, where following a recipe will automatically yield critical insights about how different actors interact regarding a conflict. The problem is that researchers might not critically engage with power, contestation, or marginalized voices, which inhibits the transformative potential of CDAA.

The initial step in mobilizing CDAA involves pinpointing an issue and its associated conflicts to understand the context within which it operates. By understanding these conflicts, researchers develop a more robust understanding of the issue. Although this can complicate the representation of issues, researchers should not shy away from representing them and should be concerned if they *don't* observe any. Nearly every form of social interaction around a contested issue will harbour some degree of conflict, and it might not always be readily observable. As discussed in Panel 2, the aim is to 'view the invisible' or identify how conflicts are being avoided in the way the issue is represented. An example discussed was 'greenwashing' by corporations to avoid and/or obscure conflicts surrounding environmental impacts. If the data collect fails to reveal conflicts surrounding an issue, researchers need to consider why this is so. This means questioning, for example, how is the issue being conceptualised and/or engaged with — perhaps not all nuances or relevant actors are being recognised[4].

[4] This also surfaces methodological considerations that were first identified in Section 3.5 and are expanded on in the next Section.

One approach to surmounting this challenge is to map out the conflict by posing several key questions: Who is involved in the issue? Who is overlooked? What are the interrelationships among different actors? Are there actors who dictate the problem and the conflict resolution process for others? An effective strategy, i.e., 'the sniff test', is to initially identify at least three significant key actors pertaining to an issue, such as, for example, politicians, regulators, the public, and the media; the idea being to identify actors with power over others, actors suffering from the use of this power, and actors with the potential to amplify or mitigate this harm. Additionally, the absence of visible or readily identifiable conflict might result from limitations in the gathered data or the researcher's perspective adopted during the research project. For example, the interests of animals might be overlooked or, one might prioritize achieving consensus on an issue thus concealing irreconcilable conflicts. This is why CDAA research often questions whether consensus should be the primary objective for engagement, democratic dialogue, and debate.

It is also important to question the sociocultural context in which both the researcher and their research are situated. Researchers much reflect on their assumptions made about dominant and/or marginalized perspectives, as well as the uniqueness of the culture and history from which these differences emerge. For example, they should consider their background, the colonial memories in their bodies (i.e., the coloniality inside themselves) or the cultural patterns that shape the way they see superiority of a group over the others (Sauerbronn et al. 2024). Researchers may play different roles in their work, in the classroom, and as members of society. In some issues there may be a need to become more partisan as a researcher and the duty to take the side of the oppressed, without risking becoming 'too political'.

After identifying the issue, corresponding conflict(s) and the pertinent actors, researchers should actively engage with them, not necessarily with the objective to resolve them, but at least to show them. Practically, this means researchers need to think critically about the issue at hand. In this process, researchers can delve into various questions concerning the issue. Which narratives are prevailing in the conflict resolution process? Are marginalized voices adequately represented, or are they being silenced? Do they have an adequate capacity on, or means by, which to communicate their concerns? How are underlying issues shaped by divergent interests? Although these questions are not exhaustive, they demonstrate the extent to which researchers need to

think about their topic and the setting in which it is situated. This type of questions, among others, are crucial for comprehending an issue and exploring how potential resolutions are, or can be, constructed without necessarily obtaining the satisfaction of all the actors involved.

4.2.2. Methods dedicated to understanding conflicts' context.

Researchers can employ various methods to analyse a conflicting issue and how actors are involved in it, such as interviews (Godowski, Nègre, and Verdier 2020), participatory action research (Tanima, Brown, and Hopper 2024), ethnography (Bryer 2014) or QM (Sorola 2022) among others. They can also have a willingness to imply themselves in a conflict as symbolic activists to enhance the transformative potential of research (Thomson 2014). In short, CDAA research is not bound to a specific method or methodology[5].

What unifies these methods is the need to understand and be engaged with the context in which actors operate and to have a reflective thinking throughout the data collection process to ensure the inclusion of voices from less powerful actors. At the core of each analysis lies the imperative to describe and comprehend the political context, a task that often demands significant time investment. For instance, Tregidga and Milne (2022) meticulously compiled data from diverse sources including interviews, corporate reports, websites, and various media platforms over a span of two years. This comprehensive data gathering facilitated a nuanced understanding of the political context surrounding the conflict, fostering trust among some initially sceptical actors, and expediting trust building with others. Similarly, Tanima, Brown, and Dillard (2020) and Tanima et al. (2023) conducted interviews and observations for several months and meticulously analysed a range of documents including training manuals, policy documents, reports, and legal texts. Analysing all that data helped the research team gain a thorough understanding of the broader contextual intricacies surrounding the studied issue by considering complete sentences, rather than fixating on individual words or specific actions. Simply put, a single word isolated from its

[5] Brown, Dillard and Hopper (2015, p.641) note how a range of different research designs, including QM, can be used "to identify, analyze, present and engage competing perspectives", citing: Bacchi 2009; Clarke 2005; Glynos and Howarth 2007; Sullivan 2011. Bacchi (2009) presents a particularly insightful analytical approach for those interested in developing CDAA research, as it calls on researchers to question how the problem is being represented. This is the level of deeper analysis that is increasingly expected from research that aims to align with the broader CDAA project.

sentence can convey a different meaning, which underscores the importance of maintaining its contextual relevance.

Additionally, it can also be crucial to focus on spatial configurations and temporal frames to gain a comprehensive understanding of conflicts and the actions of involved actors. For example, in Tregidga and Milne's (2022) study, it was observed that some stakeholders involved in the conflict were not consistently invited to meetings, rendering them physically absent from the designated space for conflict resolution. Furthermore, spatial arrangements might relegate certain actors to the periphery of discussions, limiting their opportunities for expression. Concerning the temporal dimension, analysing how actors engage with a conflict over time provides valuable insights. This analysis can extend to a micro level, such as examining speech distribution during meetings to identify marginalized voices or observe actors' reactions to each other's statements, as demonstrated in Postaire and Puyou's (2024) study in which they base their analysis, among other things, on actors' changes in tone of voice over time, silences, aggressive interruptions and verbal jousting.

4.2.3. Writing research reports

The writing of research reports, particularly academic articles, focused on issues and aiming at contributing to the CDAA project can be quite challenging[6]. The first thing is to be focused on clarity. Authors should strive to simplify fundamental concepts to enhance comprehension. One effective approach is to engage deeply with existing literature to articulate a concise argument. Numerous research articles, such as those by Manetti, Bellucci, and Oliva (2021) on dialogic accounting and Tanima, Brown, and Hopper (2024) on critical dialogic accounting, offer valuable insights that can help in clearly defining terms, concepts, and theoretical history of the CDAA project. Another solution might be to use new tools like AI, but there are many concerns regarding this technology for critical scholars (Ghio 2024).

[6] We recognize that research communication is not limited to the publication of academic articles (i.e., visual representations, artifacts, poetry, graffiti…). However, during the conference several points were raised on this mean of communication.

Secondly, it can be tempting to romanticize conflict resolution processes or the actors involved. Some conflicts may inherently defy resolution. Throughout the research report, authors should maintain a nuanced perspective on the observed conflict (method, results, and discussion). For instance, Tanima, Brown, and Dillard (2020) exemplify this approach through their meticulous inclusion of diverse interviewees and their nuanced analysis, presentation, and discussion of the collected data[7].

4.3. Charting the future

In looking to the future of CDAA research, various avenues were discussed during the CDAA conference. Researchers should look for ways to continue to explore new fields focusing on the emancipation of oppressed people through accounting practices there is also broad avenues for theoretical innovation. However, there were two more specific topics that were discussed.

4.3.1. Empirical exploration

In looking to the specific topics of inquiry in future CDAA research, there remains a need to study the emancipation of oppressed people through accounting practices. Discussions addressed the need to create open dialogue spaces and, analyse actors' legal justifications within agonistic lenses, aiming for constructive action amid conflict. There is also space for future research to consider how powerful actors leverage legal frameworks to maintain their advantage amid conflicts. Using an agonistic lens, researchers can look to shed light on how legal justifications are used to perpetuate power imbalances. Such an objective would require greater consideration of formal institutions and agonistic democracy (Brown, Dillard, and Hopper 2015), but investigating strategies for holding powerful entities accountable, amplifying the voices of marginalized actors and engaging with underrepresented perspectives; like those of activists and social movements are essential for promoting social justice and equity. Moreover, the future of the CDAA project hinges

[7] For a detailed methodological discussion on how these perspectives were included using participatory action research, see: Tanima et al. (2024).

also on its ability to embrace reflexivity and critical engagement to advance the inclusion of marginalised voices and/or oppressed communities.

Investigating the intersection between agonism and antagonism in accounting and accountability contexts is another topic that also holds potential. Here, one objective might be to understand how conflicting perspectives manifest to provide insights into power dynamics and narrative construction. In so doing, researchers can question what narratives are dominating the process, how marginalized voices are or are not being represented, and how the underlying issues are being constructed by different interests. They might also recognize how the space enables and/or constrains other aspects of the underlying issue, which is represented in work on contested consensus and dissensus.

During the conference, attendees highlighted Francophone researchers as an example for empirical innovation contrary to Anglophones who try to keep a certain "purity" of CDAA. Francophones tend to favour a more prospective approach, focused on empirically unexplored configurations. For instance, Godowski, Nègre, and Verdier's work (2020) examines how public accountants' assistance to work councils contributes to evolving the use of accounting and thus the emergence of a form of agonistic democracy. Through the empirical study, authors highlight under what conditions a democratic space can emerge in organizations through public accountants' assistance in understanding accounting documents. Another example is Château Terrisse and Arnaud's study (2022) which use the principles of critical dialogic accounting (Brown 2009) to study an accounting firm with cooperative status. This study is particularly interesting as it analyses how an accounting firm, which produces "traditional" accounting, can enhance and diffuse political accounting technologies.

Several questions emerged from the conference regarding critical discourse analysis, many of which focused on the complex dynamics and implications of counter-accounting for social change. For example, how do counter-accounts operate in ambiguous contexts? How are identities constructed in conflict settings? What are the ethical considerations in producing counter-accounts? Do counter-accounts effectively challenge dominant narratives? What is the long-term impact of counter-accounts? These questions were left unaddressed to underscore the

multifaceted nature of counter-accounts, and using CDAA, the potential to influence social change by challenging established narratives and power structures in future research.

4.3.2. Theoretical innovation

Another avenue for future research in the CDAA project is theoretical innovation. Conversations during workshops and panels, predominantly underscored that the CDAA project is a theoretical continuous endeavour, with each study contributing something valuable to its progression (Manetti, Bellucci, and Oliva 2021). However, researchers must also consider these advancements in relation to the history of CDAA research so as not to jettison—for example—its critical concern for asymmetrical power relationships to pursue novel innovations. Indeed, there is a need to adjust to evolving conditions, constraints, and applications, to strike a balance between being receptive to new opportunities while remaining mindful of CDAA project's conceptual underpinnings.

These efforts aim to advance the field beyond that work which uncritically applies CDAA in a routine and unconsidered manner. There is a strong risk of colonization of CDAA research by mainstream accounting research, but this should be seen as an indicator of its success. As the CDAA project gain popularity, it risks being reduced to a mere toolbox divorced from its conceptual foundations. Lumping together different strands of theoretical development risks obscuring the rich history of theoretical contributions that have been made as the project has advanced. As the field continues to develop, being aware of this past and the multiple origins of CDAA will help to maintain its different theoretical traditions; allowing it to remain a framing mechanism, while not preventing new theoretical approaches. In this sense, rather than becoming defensive about what is and is not CDAA research, scholars should focus on refining their theoretical positioning. So, for example, the concept of polycentricity (Seny Kan, Agbodjo, and Gandja 2021) was raised as a consideration for future CDAA research. Not only does it share a high degree of conceptual similarity with CDAA, but it has a specific emphasis on context that might help advance theorizing issues and conflicts.

5. Concluding remarks

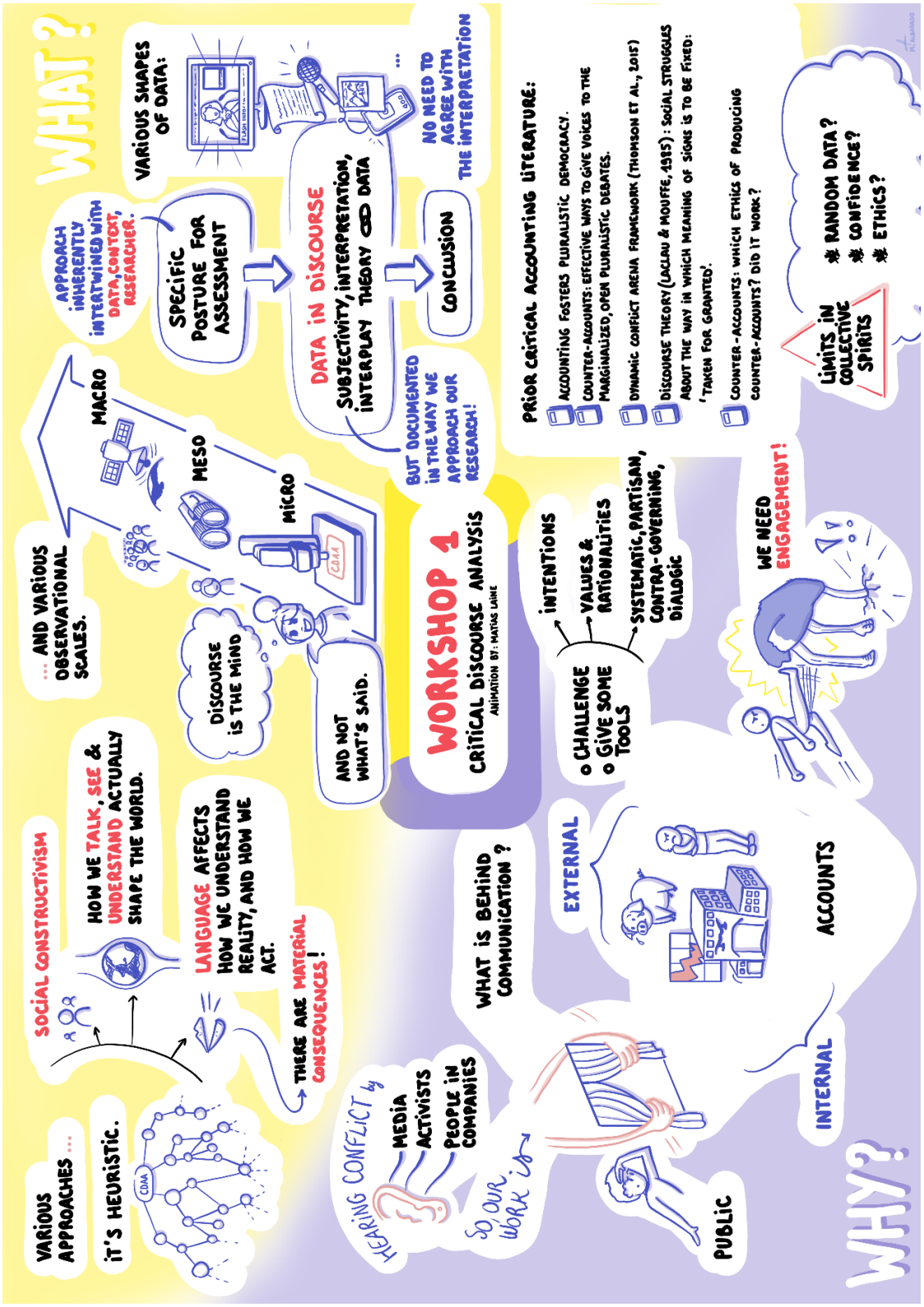
The CDAA conference highlighted the multifaceted journey that project has been on for over two decades. Discussions were developed that can help set the stage for future inquiries that aim to expand and deepen our understanding of how accounting practices can be harnessed to promote social justice and equity.

What we have tried to emphasize in this commentary is the critical need for continued engagement with both empirical and theoretical innovations within the CDAA framework. Somewhat surprisingly for a group of researchers looking to promote agonistic principles, there were common themes around which consensus was developed during the conference. For example, the importance of investigating the emancipation of oppressed groups through accounting practices cannot be overstated. Future research must continue to explore how social networks and legal frameworks are leveraged by powerful actors to maintain their advantages, and how an agonistic lens can shed light on these dynamics to challenge asymmetrical power relations.

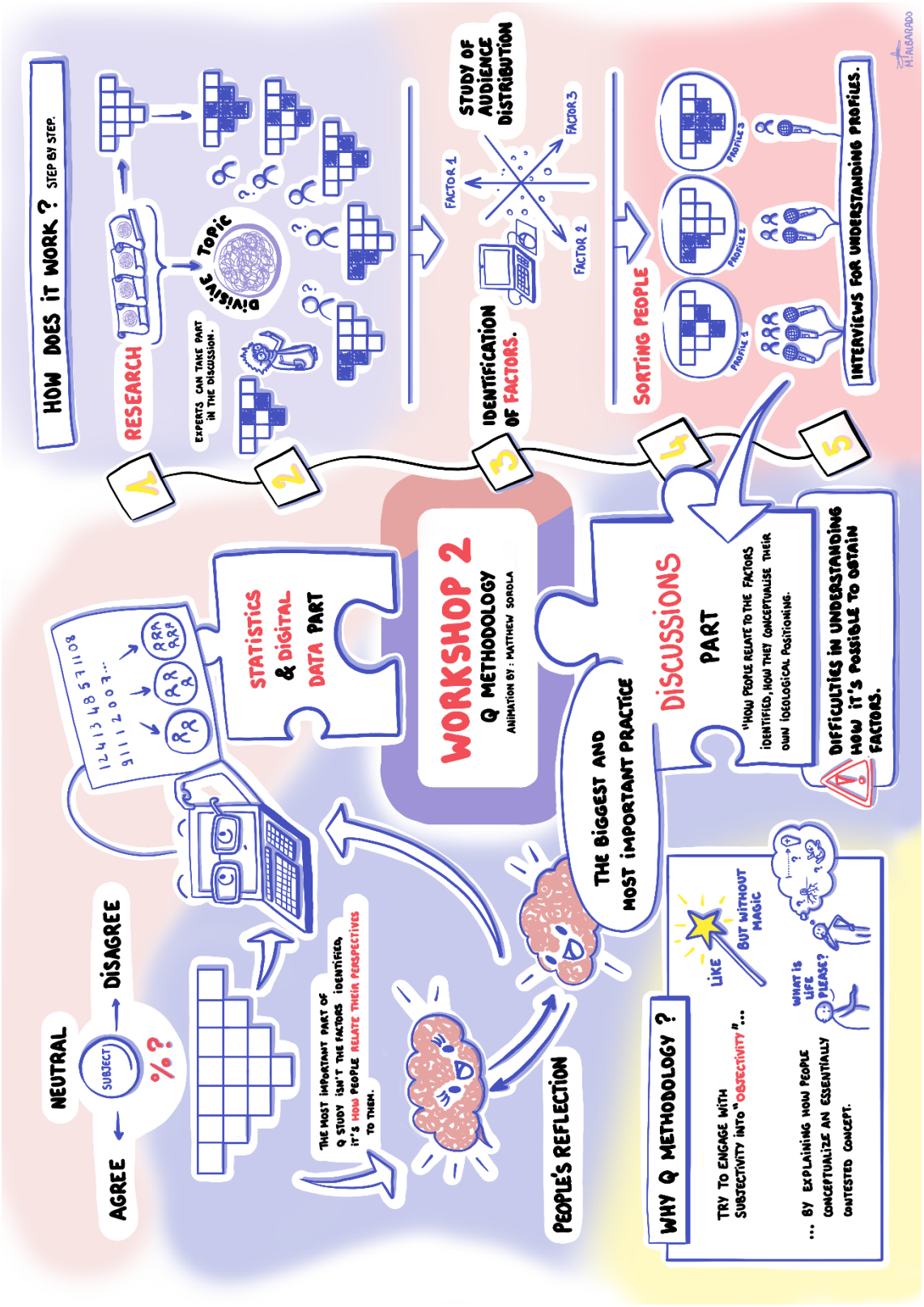
The theoretical landscape of CDAA also remains ripe for refinement and innovation. As emphasized in both the workshops and panels, it is crucial for researchers to continuously adapt and engage with diverse theoretical approaches to prevent stagnation and maintain the political dimension essential to CDAA research. What's more, given that the roots of many theories currently used in CDAA were originally formulated in other languages, there is room to revisit these interpretations in the original language.

We conclude by underscoring the necessity for a dynamic and reflective approach to CDAA research. By embracing both empirical exploration and theoretical innovation, the broader CDAA project can better understand and address the complex power dynamics inherent in accounting practices. As a force for progressive social change, CDAA must continue to advance beyond the traditional boundaries of accounting and accountability so as to serve as a tool for societal transformation. As the project moves forward, it is imperative that we remain vigilant in our efforts to challenge dominant narratives, empower marginalized communities, and promote a more just and equitable society. The future of CDAA research lies in its ability to continually adapt, innovate, and inspire meaningful change in the world.

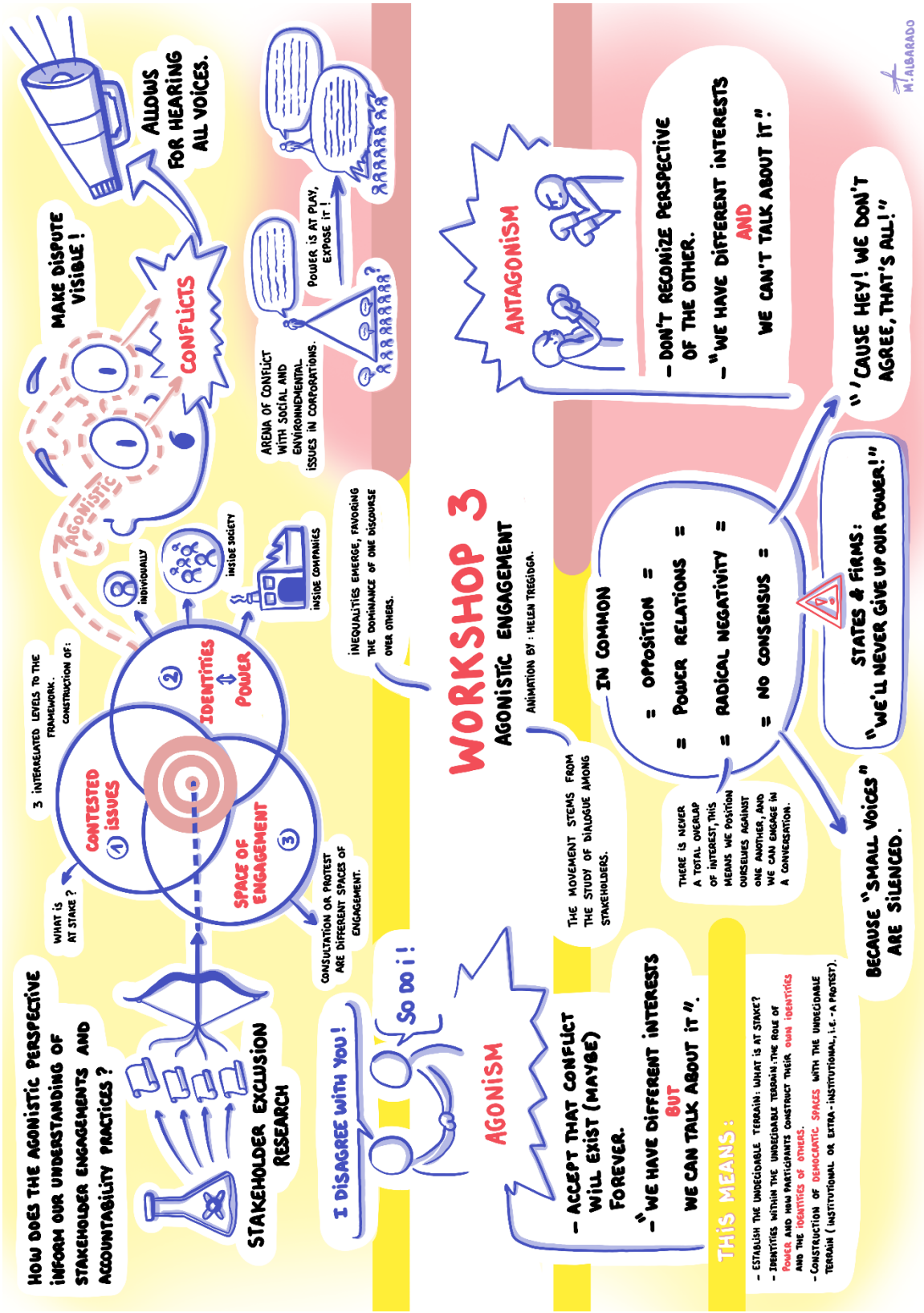
Appendix 1 – Workshop 1 : Critical Discourse Analysis

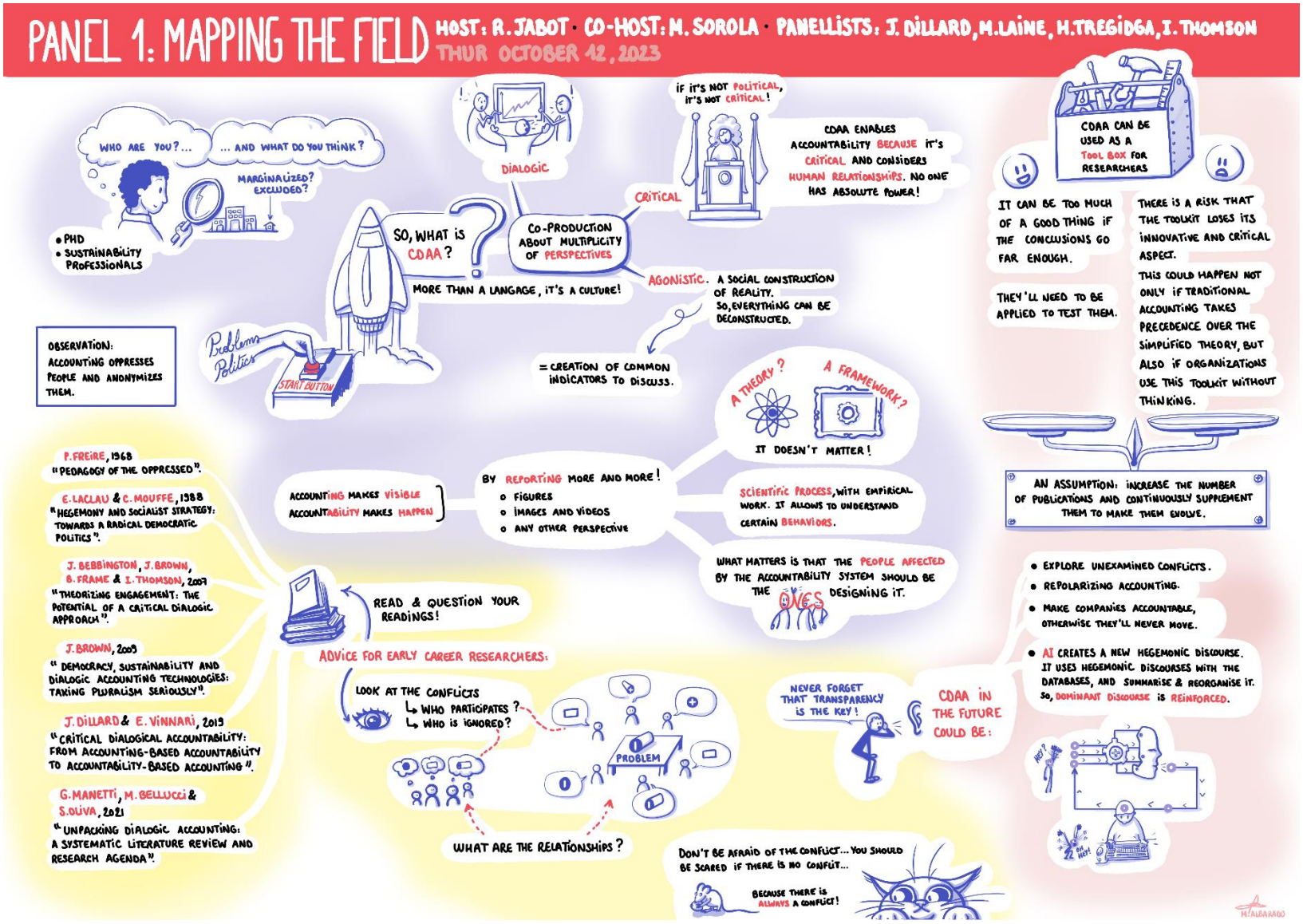


Appendix 2 – Workshop 2 : Q Methodology

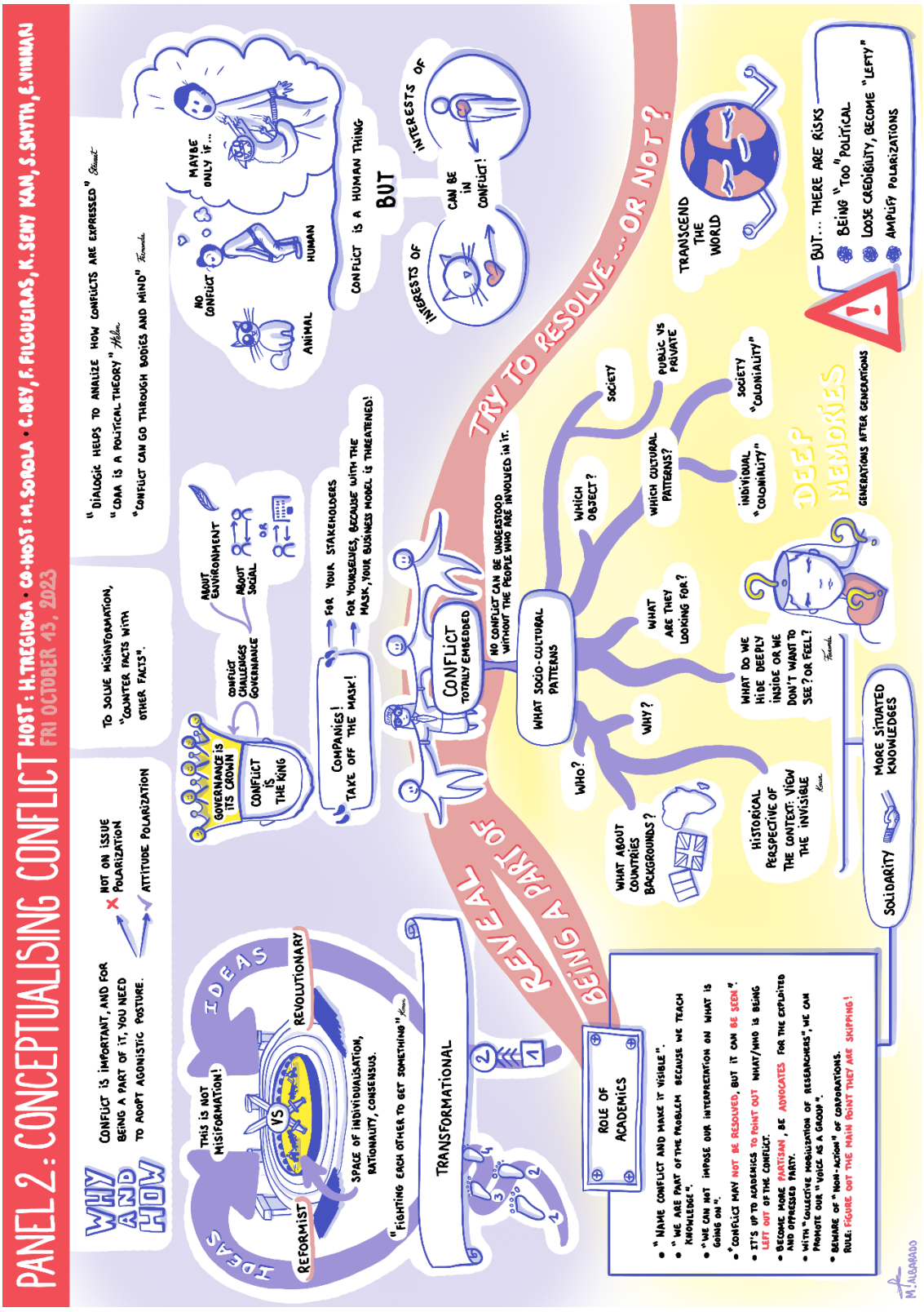


Appendix 3 – Workshop 3 : Agonistic Engagement

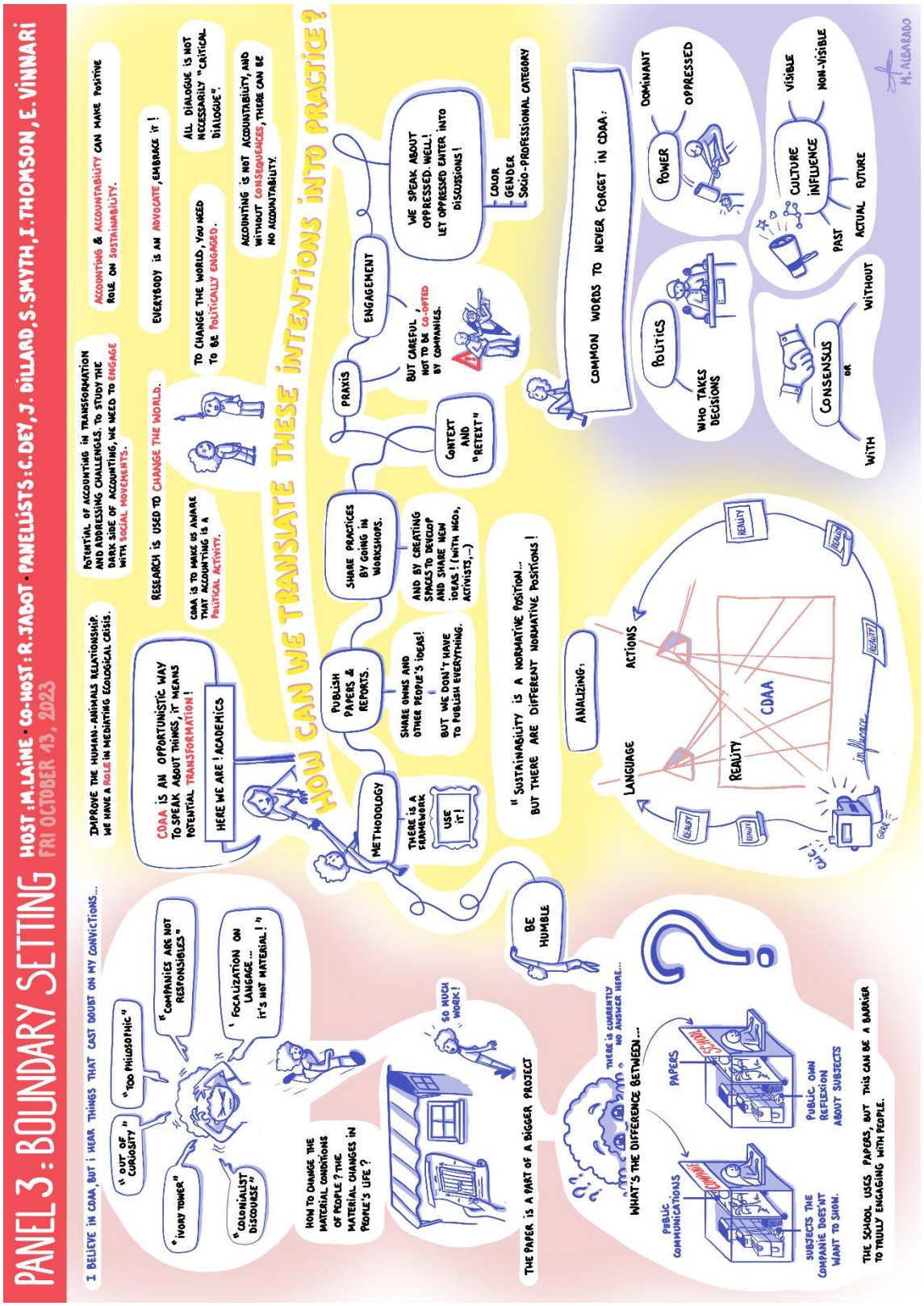



PANEL 1: MAPPING THE FIELD
HOST: R. JABOT · CO-HOST: M. SOROLA · PANELLISTS: J. DILLARD, M. LAINE, H. TREGIDGA, I. THOMSON
THUR OCTOBER 12, 2023
WHO ARE YOU? ... AND WHAT DO YOU THINK?
MARGINALIZED? EXCLUDED?
• PHD
• SUSTAINABILITY PROFESSIONALS
DIALOGIC
SO, WHAT IS CDAA?
CO-PRODUCTION ABOUT MULTIPLICITY OF PERSPECTIVES
CRITICAL
IF IT'S NOT POLITICAL, IT'S NOT CRITICAL!
CDAA ENABLES ACCOUNTABILITY BECAUSE IT'S CRITICAL AND CONSIDERS HUMAN RELATIONSHIPS. NO ONE HAS ABSOLUTE POWER!
AGONISTIC. A SOCIAL CONSTRUCTION OF REALITY. SO, EVERYTHING CAN BE DECONSTRUCTED.
= CREATION OF COMMON INDICATORS TO DISCUSS.
MORE THAN A LANGAGE, IT'S A CULTURE!
Problem
Politics
START BUTTON
OBSERVATION: ACCOUNTING OPPRESSES PEOPLE AND ANONYMIZES THEM.
CDAA CAN BE USED AS A TOOL BOX FOR RESEARCHERS
IT CAN BE TOO MUCH OF A GOOD THING IF THE CONCLUSIONS GO FAR ENOUGH.
THEY'LL NEED TO BE APPLIED TO TEST THEM.
THERE IS A RISK THAT THE TOOLKIT LOSES ITS INNOVATIVE AND CRITICAL ASPECT.
THIS COULD HAPPEN NOT ONLY IF TRADITIONAL ACCOUNTING TAKES PRECEDENCE OVER THE SIMPLIFIED THEORY, BUT ALSO IF ORGANIZATIONS USE THIS TOOLKIT WITHOUT THINKING.
AN ASSUMPTION: INCREASE THE NUMBER OF PUBLICATIONS AND CONTINUOUSLY SUPPLEMENT THEM TO MAKE THEM EVOLVE.
A THEORY?
A FRAMEWORK?
IT DOESN'T MATTER!
ACCOUNTING MAKES VISIBLE
ACCOUNTABILITY MAKES HAPPEN
BY REPORTING MORE AND MORE!
o FIGURES
o IMAGES AND VIDEOS
o ANY OTHER PERSPECTIVE
SCIENTIFIC PROCESS, WITH EMPIRICAL WORK. IT ALLOWS TO UNDERSTAND CERTAIN BEHAVIORS.
WHAT MATTERS IS THAT THE PEOPLE AFFECTED BY THE ACCOUNTABILITY SYSTEM SHOULD BE THE ONES DESIGNING IT.
P. FREIRE, 1968
"PEDAGOGY OF THE OPPRESSED".
E. LACLAU & C. MOUFFE, 1988
"HEGEMONY AND SOCIALIST STRATEGY: TOWARDS A RADICAL DEMOCRATIC POLITICS".
J. BEBBINGTON, J. BROWN, B. FRAME & I. THOMSON, 2007
"THEORIZING ENGAGEMENT: THE POTENTIAL OF A CRITICAL DIALOGIC APPROACH".
J. BROWN, 2009
"DEMOCRACY, SUSTAINABILITY AND DIALOGIC ACCOUNTING TECHNOLOGIES: TAKING PLURALISM SERIOUSLY".
J. DILLARD & E. VINNARI, 2019
"CRITICAL DIALOGICAL ACCOUNTABILITY: FROM ACCOUNTING-BASED ACCOUNTABILITY TO ACCOUNTABILITY-BASED ACCOUNTING".
G. MANETTI, M. BELLUCCI & S. OLIVA, 2021
"UNPACKING DIALOGIC ACCOUNTING: A SYSTEMATIC LITERATURE REVIEW AND RESEARCH AGENDA".
READ & QUESTION YOUR READINGS!
ADVICE FOR EARLY CAREER RESEARCHERS:
LOOK AT THE CONFLICTS
↳ WHO PARTICIPATES?
↳ WHO IS IGNORED?
PROBLEM
WHAT ARE THE RELATIONSHIPS?
DON'T BE AFRAID OF THE CONFLICT... YOU SHOULD BE SCARED IF THERE IS NO CONFLIT...
BECAUSE THERE IS ALWAYS A CONFLICT!
NEVER FORGET THAT TRANSPARENCY IS THE KEY!
CDAA IN THE FUTURE COULD BE:
• EXPLORE UNEXAMINED CONFLICTS.
• REPOLARIZING ACCOUNTING.
• MAKE COMPANIES ACCOUNTABLE, OTHERWISE THEY'LL NEVER MOVE.
• AI CREATES A NEW HEGEMONIC DISCOURSE. IT USES HEGEMONIC DISCOURSES WITH THE DATABASES, AND SUMMARISE & REORGANISE IT. SO, DOMINANT DISCOURSE IS REINFORCED.
M. ALBARADO

Appendix 5 – Panel 2 : Conceptualizing conflict



Appendix 6 – Panel 3 : Setting boundaries of CDAA



PANEL 4 : PERSPECTIVES FRANÇAISES SUR LA RECHERCHE EN CDAA

HÔTE : M. POSTAIRE · CO-HÔTE : M. SOROLA · PANÉLISTES : P. CHATEAU-TERRISSE, Y. GENDRON, K. SENY KAN, C. NEGRE, M-A. VERDIER.

VENDREDI 13 OCTOBRE 2023

LA COMPTABILITÉ DIALOGIQUE CRITIQUE AGONISTIQUE

+ FAIRE AVEC SES PARTIES PRENANTES

+ PRENDRE EN CONSIDÉRATION LE POUVOIR.

+ ACCEPTER QU'ON PUISSE NE PAS ÊTRE D'ACCORD.

ALORS COMMENT OPÉRATIONALISER ?

CAR IL Y A MOINS DE LITTÉRATURE SUR LE SUJET QU'EN ANGLAIS.

...

ET DES SENS QUI SE PERDENT LORS DES TRADUCTIONS.

NOTRE LITTÉRATURE TENTE D'OPÉRATIONALISER.

IL Y A DE NOMBREUSES RESSOURCES DANS DES DOMAINES VARIÉS.

- DÉMOCRATIE
- COMPTABILITÉ ENVIRONNEMENTALE
- COMPTABILITÉ SOCIALE
- ...

LES PUBLICATIONS PAR LES CHERCHEURS FRANCOPHONES :

TOWARD DIALOGIC ACCOUNTING ? PUBLIC ACCOUNTANTS' ASSISTANCE TO WORKS COUNCILS - A TOOL BETWEEN HOPE AND ILLUSION.
G. Galowski, E. Negre, M.A. Verdier.

ACCOUNTING POLYCENTRICITY IN AFRICA : FRAMING AN "ACCOUNTING AND DEVELOPMENT" RESEARCH AGENDA.
K. & Seny Kan, S. Gendron, S. T. Gendron

UN CABINET COMPTABLE AUX PRATIQUES ORGANISATIONNELLES ALTERNATIVES ? LA 1ère SCIC, CABINET D'EXPERTISE COMPTABLE.
P. Chateau Terrisse, C. Fernandez

THE MYTH OF WORKFORCE REDUCTION EFFICIENCY : THE PERFORMATIVITY OF ACCOUNTING LANGUAGE.
M.A. Verdier, Y. Emmanuel Lepage

LE PARADOXE DÉMOCRATIQUE.
C. Yoffe

ELLES S'ACCORDENT SUR UN POINT IMPORTANT : LES EXPERTISES DE TOUS HORIZONS ET DE TOUS TEMPS, PEUVENT ÊTRE CROISÉES ET QUESTIONNÉES.



QUE VEUT-ON DÉVELOPPER ?

QUELLES SONT LES EXPERTISES QUE L'ON VEUT FAIRE VALOIR ?

ON VEUT : TRANSFORMER,

ON CHERCHE : UN OUTIL QUI RÉÉQUILIBRE LES POUVOIRS !

ON ÉVITE : LES RACCOURCIS INTELLECTUELS EN RÉDIGEANT EN MASSE ET DANS L'URGENCE !

QUI NE PARLE PAS ?

QUI PARLE ?

QUELS SONT LES ENJEUX ?

CONFLIT

AVEC POUR OBJECTIF DE CRÉER DE LA CONNAISSANCE

QUEL EST LE CONTEXTE ? (MÊME S'IL N'EST PAS THÉORISÉ)

POUR LES POLYCENTRISTES, IL Y A 3 NIVEAUX D'ÉTUDE.

- L'INDIVIDUEL
- LE COLLECTIF
- LE RELATIONNEL

COMMENT RENDRE ACCESSIBLE LA COMPTABILITÉ DIALOGIQUE CRITIQUE AGONISTIQUE ?

LES BONNES PRATIQUES À CONSERVER :

- ☐ OSER DONNER SES PROPRES DÉFINITIONS.
- ☐ RENDRE ACCESSIBLE À LA COMPRÉHENSION.
- ☐ NUANCER SA VISION IDÉALE.
- ☐ QUESTIONNER LES OUTILS ET LEUR RÔLE MAIS LAISSER ÉMERGER LES INNOVATIONS. CELA PERMET D'ÉLARGIR LES CHAMPS D'OBSERVATION.
- ☐ SE METTRE DANS LA PEAU DES PERSONNES QUI NE SONT PAS EXPERTES.

OBSERVER AU NIVEAU MACRO

RAMENER AU NIVEAU MICRO VOIRE À L'INDIVIDUEL

LE CHEMIN À PRENDRE :

NÉOPHYTES PIONNIERS THÉORIQUE EMPIRIQUE

REPRENDRE LES TRAVAUX DEPUIS CEUX DE C. MOUFFE MAIS EN FRANÇAIS, PUIS COMPARER LEUR CHEMINEMENT EN ANGLAIS ET EN FRANÇAIS.

PROPOSER UN NUMÉRO SPÉCIAL DANS UNE REVUE SPÉCIALISÉE.

INCLURE DES ACTEURS "ALTERNATIFS".

GARDER À L'ESPRIT QUE LA CDAA EST POLITIQUE.

NE PAS PERDRE DE VUE LE DIALOGUE DÉMOCRATIQUE.

LES SUJETS QUI REJOIGNENT LE DÉBAT :

- LES 17 OBJECTIFS DU DÉVELOPPEMENT DURABLE.
- LA MATÉRIALITÉ DES ENJEUX À RÉALISER AVEC LES PARTIES PRENANTES.
- LES UTILISATIONS DIALOGIQUES DOIVENT ÊTRE ACCEPTÉES ET UTILISÉES PAR TOUS LES ACTEURS, TELS QUE LES CSE.
- L'OUVERTURE DES PUBLICATIONS À D'AUTRES LANGUES.

M. ALBARADO

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