

# The “Sustainable Development” of a Critical Accounting Project

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## 1 Introduction

The legacy of Tony Lowe is the broadening out and opening up of accounting and those involved and implicated therein. One means by which this legacy manifests is a decidedly critical perspective on accounting. The objective of this critical accounting is to radicalize accounting so as to facilitate formulation, implementation, and evaluation of a progressive social agenda dedicated to improving the human condition through the awakening of possibilities in those that research, teach, study, practice and use accounting.

The core premise of this perspective is social justice and the facilitative capabilities and possibilities as well as limitations and impediments of accounting and accountability systems. Distant echoes of enlightenment,

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J. Haslam, P. Sikka (eds.), *Pioneers of Critical Accounting*,

DOI 10.1057/978-1-137-54212-0\_6

empowerment and emancipation still seem to rumble within the subterranean landscape, if rephrased and reframed. Central to the emerging philosophies/ideologies/proposals is the facilitation of a more democratic society predicated on the paradoxical commitment to individual and collective autonomy, this to be gained through heightened self-awareness and appreciation of the social conditions wherein we live.

Interestingly, the project has morphed from a critical accounting project to an interdisciplinary accounting project (Roslender and Dillard 2003) to an encompassing interdisciplinary and critical accounting project<sup>1</sup> (Broadbent and Laughlin 2013). One might ask if this represents a broadening out and opening up, or a reining in and watering down of the project. Much heat, and some light, has been generated as to how critical, Marxist, post Marxist, pragmatist, structuralist, post structuralist, post-modernist, etc., the project was, is and should be.<sup>2</sup> This debate among these various perspectives should be encouraged. However, it is imperative that the critical accounting project maintains its radical and political intent directed toward facilitating more democratically governed<sup>3</sup> social systems, be they societies, work organizations or civil society groups.

The critical/interdisciplinary accounting project is a, if not the, accounting academic opportunity to seriously and rigorously question the neoliberal mainstream generally, and the dominance of financial economics in accounting specifically. It provides a place where one can challenge the generally accepted scientific and ideological assumptions of traditional accounting. Has the project been able to maintain its critical edge, and thus, its innovative and creative energy? Does it remain true to its commitment to social justice even though its theoretical grounds may be shifting or disappearing? Is the political still recognized as the area wherein accounting resides?

My intention in this essay is to consider the “sustainable development” of a critical accounting project from a somewhat personal perspective by revisiting three different, though related, perspectives that illustrate the evolution (or transformation) in my thinking. And at some level, I think the transition also describes what is taking place within the critical accounting project. I suppose this could be described as an autobiographical longitudinal case study, some of which might be construed as ancient history, of a critical accounting project. I address these perspectives by relying on

three theorizations important in motivating and crystalizing my personal broadening out and opening up. The first, reflected in Dillard (1991), considers accounting as a critical social science. The second, reflected in Dillard and Ruchala (2005) and Dillard et al. (2005), follows Laughlin’s (1987) application and extension of Habermas’ (e.g., 1974, 1984, 1987) critical theory. The third, reflected in Brown and Dillard (2013b), considers the interface of critical perspectives (modernist) with an agonistic perspective (post structuralist). Each of these perspectives accepts, at least to some significant degree, a constructivist ontology of social reality and recognizes the centrality of language in constructing that reality within a historical, political and economic context. One might argue that the evolution represents a broadening out and opening up of the means for understanding and facilitating the sustainable development of social justice. Alternatively, it might be argued that the evolution represents an abandonment of the fundamental political principles of social injustice resulting in a vacuous critique reinforcing the oppressive status quo. I do not present the following as a resolution of the debate but as reflections on the development of an enquiring participant in the critical accounting project who has, and continues to, struggle with these tensions. The text here does indicate alignment with the view of Noam Chomsky: *As long as the general population is passive, apathetic, diverted to consumerism or hatred of the vulnerable, then the powerful can do as they please, and those who survive will be left to contemplate the outcome.*

Given the somewhat personal nature of this discussion, a bit of autobiographical information seems to be in order. Born in the late 1940s and reared in a small textile mill town in the piedmont region of the southeastern United States, subjected to the norms, values, traditions and mythologies of the culture—a culture and intellectual climate that might be characterized in many ways, progressive not being one of them. “Professionally” educated in the institutions of the region, I dutifully entered the US Navy during the Vietnam conflict. I returned to my roots for a graduate degree anticipating a teaching career in a regional institution of higher education.

Entering my academic career as a newly minted social psychology equipped behavioral accounting researcher, empiricism was emerging as the means by which the accounting discipline could establish itself as

a legitimate endeavor within the academy. The assumed functionalist, objective ontology and related epistemology underlying the “appropriate” methods and methodology were not questioned. Noting the limitations of social psychology and its methods in explaining culturally embedded complex, professional behavior, one edges over into sociology and from sociology to political theory and philosophy.

Ontological and epistemological assumptions begin to weaken, and intellectual curiosity leads to the discovery of alternative and critical perspectives. The discussion presented below reflects a process of working through these tensions, insights and ideas depicting the “sustainable development” of at least one critical academic accountant (project). In doing so, I attempt to reflect some of the tensions of the (necessary) evolution of the critical accounting project. On the one hand, it may reflect an essential broadening out and opening up of horizons that extend the relevance and reach of the project. On the other hand, it may more accurately reflect a betrayal of the critical tenets of the project in attempts to rationalize a meandering journey in search of personal and societal justification and validation for the researching, teaching and peer of accounting.

The remaining discussion is organized as follows. In the next section, I discuss accounting as a critical social science. The third section considers the Laughlin/Habermasian revisions to critical theory. The penultimate section considers Habermasian critical theory in light of agonistics and proposes that the latter provides a useful theorization for moving the critical accounting project forward. The last sections present a brief summary and reflections regarding a sustainable critical accounting project.

## 2 Accounting as a Critical Social Science

The first theoretical article I wrote and published in critical accounting was “Accounting as a Critical Social Science”, appearing in 1991.<sup>4</sup> To me the work reflects the excitement of discovering, and the struggle to assimilate, the idealist promise of critical theory. In my opinion, the central ideas contained herein still represent the foundations for the critical accounting project. Enlightenment, empowerment and emancipation are

the means by which autonomous subjects collectively engage democratically so as to facilitate socially progressive programs. The means by which this is undertaken requires interdisciplinary engagement providing ideological critique and the development of more democratic processes for engaging in dialogue and debate as a means for facilitating the rational evolution of social arrangements.

The technique and technology of accounting are recognized as ideologically embedded, which negates claims of objective, value free representation. The socio-political perspective re-presents a reality reflecting a particular reality that privileges some and dispossesses others. A closed self-referential system tends to reinforce and be reinforced by the dominant ideological perspectives, in the current case neoclassical economics. A response to no one "true" representation is to provide multiple representations, evoking a pluralistic perspective regarding accounting and underlying ideologies (Hines, 1989; Morgan 1989??). For accounting this calls for concern with accounting in action by studying the practice of accounting in context (Burchell et al. 1980). What is the effect of accounting and what is the effect on accounting? Early examples include Cooper and Sherer (1984), Tinker (1985), Burchell et al. (1985) and Loft (1986). To do so calls for addressing meta level context representing the causes and conditions for reproduction and transformation of society. For example, in market capitalism, according to Marxist logic, growth and wealth accumulation, translated as maximizing shareholder value, present the primary motivating and legitimizing economic and social context. As currently practiced, accounting represents and perpetuates the interests of those in power, the capitalists (Braverman 1974; Tricker 1979; Clegg and Dunkerley 1980; Lehman and Tinker 1987).

The question is whether accounting as currently practiced is interrogating the dominant socio economic system so as to expose the weaknesses of the current economic system, contributing to a critique of the current social arrangements. The conclusion reached in 1991 was no, probably not; therefore there was a need of a critical perspective for accounting that would do so.

Critical theory, based on the German Critical Theorist Marxist derivations (See Held 1980), resonated as a framework wherein accounting could be examined within the context of contemporary society. Critical

social science is a decidedly modernist theory characterized as scientific, critical, practical and non-idealistic: scientific in that explanations are deduced from a few basic principles and are subjected to verification by evidence; critical in that it offers a rationally supportive negative critique of the social order; practical in that the possibility exists for some to transform their social existence through self-knowledge; non-idealistic in that change is not brought about solely by rational arguments, ideas or enlightenment.<sup>5</sup>

Critical social science provides a theory whereby one could begin to visualize the means by which to consider how social justice might be realized through the enticing terms of enlightenment, empowerment and emancipation. Though moving away from the more structural Marxism, this perspective is generally grounded in the modernist tenets of the traditional Marxist critique of capitalism and seemed to represent an auspicious context for critical accounting and the initial phase in my development as a part of the critical accounting project. Following the work of Brian Fay (1987), in an attempt to address the influence of both of agency and structure, critical social science operates at the intersection of social practice, institutions and self-perceptions. The framework presumes the need to theorize four dimensions or stages: a state of false consciousness; the influence of crisis; the necessity and sufficiency of education; and a plan for transformative action.

False consciousness relates to the means by which people conceive of their social status and opportunities based on false or illegitimated presumptions. From a Marxist perspective, within a capitalist society, the social order establishes and sustains self-understanding that results from reified social relations. The reified social relations reflect a false social order that is instrumental in maintaining the dominant capitalist hegemony. As individuals began to realize that how the extant social structures perpetuate a sense of false consciousness, they begin to feel alienated from the prevailing social order leading to social instability. A Marxist's interpretation states that within capitalism, decreasing profits and class polarization lead to greater impoverishment of labor and greater concentrations of wealth by the capitalist class. The cause of the impoverishment can be understood in terms of class antagonism, commodification and wealth distribution criteria. Building on the insights gained from a recognition

of their social status and the inequities within the social systems, education concerns the means by which the situation might be changed. Marx suggests that individuals come to identify themselves with a particular class and in doing so recognize the irresolvable conflicts inherent in the relationships motivated by the extant social structures. Heightened class consciousness is brought about by various means as the changing social conditions are made more visible and understandable. Having recognized alienation and the possibility of overcoming it, a plan for transformative action is needed. Marx, for example, advocates the replacement of capitalist institutions such as markets and private property by more democratic, labor oriented institutions and mechanisms. Replacing repressive, capitalist-oriented social institutions by more democratic, labor oriented ones would facilitate social transformation.

Critical social science presumes that the "true" nature of existence can motivate transformative action. The power of reason can initiate change coupled with clarity of vision leading to emancipatory outcomes. However, Fay (1987) recognizes some of the limitations to a critical social science, questioning some of its assumptions. Human reason is limited in the ability to bring about change. Ideas alone are not determinants of change. Given the inherent indeterminacy of existence, rationality is not attainable. Critical social science inappropriately equates freedom and happiness and freedom and collective autonomy. Also, physical limitations constrain the ability to gain an understanding of current unsatisfactory existence. Participants are actively involved in creating history and therefore cannot overcome it in order to gain an objective view of their historically situated nature. Human beings absorb traits through their bodies, and mental consideration cannot identify or overcome them. These constraints bring into question the ability to act autonomously, exercising intentional behavior beyond the influence of extant social structures. Ultimately, Fay argues, oppression and alienation cannot be overcome through an individual's reflective observations and an evaluation of history and tradition. Also, there are, at times, external forces that cannot be overcome. At best, what can arise are approximations of reality and, thus, incomplete strategies for change.

The limitations constrain the efficacy of critical social science, but hopefully they are not totally debilitating. The radical political agenda was still

a strong component that linked accounting and the socio-political environment. How could I best sustain my development as a critical accounting research/academic in light of the apparent deficiencies in the more orthodox political economy as well as the less structural derivative?

### 3 Habermas' Second Generation Critical Theory and an Accounting Extension

Given that Jürgen Habermas<sup>6</sup> was the primary second generation critical theorist, it seems reasonable to explore his response to the criticisms leveled at Marxism generally and critical theory in particular. How can this decidedly modernist philosophy reconcile with an emerging postmodern world? In critical accounting research, engaging Habermas mean engaging the work of Richard Laughlin and Jane Broadbent.<sup>7</sup>

Habermas seems to be trying to align radical social theory with the changing societal context faced after the dissolution and horror of the Second World War and the Holocaust. The recognition of the “linguistic turn” in philosophy motivated a reconsideration of the efficacy of grand narratives and first principles as the object of exploration and application. Theorizing social systems in terms of life world (civil society), (social) systems, steering media and steering mechanisms, Habermas describes how the social systems should reflect the norms and values of the life world, which emerge out of the deliberations within civil society. Distortions occur when the lifeworld is colonized by vested interests through the use of power and control hierarchies. Generally, this formulation maintains at least the skeletal structures of a Marxist critique. Following from Habermas' theorizing, Laughlin developed his ideas regarding middle range thinking (Laughlin 1987; Broadbent and Laughlin 2013) as a way of moving critical accounting research into the second generation of critical theory.

I encountered these ideas and found them to be a substantial part of sustaining my development as a critical accounting academic (e.g., Dillard and Ruchala 2005). Responding to the criticisms of modernists' search for defensible groundings for their theories given the recognized,

constructivist nature of social systems, Habermas focused his efforts on developing the processes and procedures for reaching an understanding. Here, it appears that the Marxist critique of capitalism still (obliquely) underlies these ideas; however, such constructs as historical materialism and class stratification seem to have less purchase. Habermas (1984, 1987) proposes, in effect, first principles (validity claims) of communicative action directed toward reaching and understanding. Generally holding to the tenets of critical theory, Habermas and his colleagues attempt to broaden out and open up the traditional domain of radical politics.

Also at this time, I was becoming more aware that the post structuralists, especially the work of Michel Foucault, were being usefully engaged in the critical accounting literature. However, I was of the opinion that this approach of social critique might have moved a bit too far by apparently shedding the political in observing control and domination in social systems. There seemed to be little guidance regarding empowerment or emancipation. While there appeared that insight might be gained from viewing social systems through such a lens, I questioned the extent to which such a perspective could sustain a critical perspective and support meaningful praxis.

Habermas' theory of communicative action, and thus Laughlin's middle range thinking,<sup>8</sup> is predicated on an enabling deliberative democracy based on communicative rationality. Grounded in the tenets of modernity, deliberative democracy focuses on reaching consensus through rational dialogue. According to Habermas, rational dialogue is undertaken within the context of an "ideal speech situation". Rational dialogue carried out within an ideal speech situation provides a universal process whereby consensus can be reached regarding the appropriate course of action in a given situation. Coercive behaviors and differential power relationships are presumed to be suspended; all interested parties are provided an opportunity to speak and understand; and the outcome is to be determined solely on the strength of the better argument. The strength of the arguments is evaluated via the assessment of universal validity claims: truth, rightness, truthfulness and completeness. The process can be characterized as a search for one rationally agreed upon solution by members of an ongoing community deliberating together.

As with Habermas on a more general level, Laughlin's middle range thinking attempts to broaden out and open up traditional accounting and accountability systems. Laughlin and Broadbent and various colleagues' development, application and refinement of these ideas represent a central research stream of the central accounting project.<sup>9</sup> Enlightenment, empowerment and emancipation are roughly translated into the research domain of accounting and accountability systems. Enlightenment is theorized as critical theorem generation drawing on Habermas' conceptualization of lifeworld (civil society), steering media and systems. The empowerment relates to reaching a decision using the universal processes of Habermas' communicative action. Laughlin envisions the result being a skeletal theory to be empirically fleshed out within the unique context it is being applied. Evaluation and change (emancipation) are the result of deliberative dialogue and debate undertaken within the parameters of an ideal speech situation. Critical accounting research is seen to be an engagement between the researchers and the researched culminating in change, if deemed desirable.

The appeal, and one contribution, of Laughlin's work is the translation and application of Habermas' macro social framework to the micro level of work organizations and the specification of the effect of, and on, accounting and accountability systems. The framework provides a tangible, albeit somewhat utopian, linkage of an appealing critique of capitalism with a more nuanced and seemingly realistic approach to engagement and change. These ideas expanded my understanding and appreciation of the possibilities of critical accounting in working through some of the apparent limitations of critical theory in light of the changing (postmodern) world. The constructs of lifeworld, system and steering media depict the processes by which norms, values and practices of civil society become distorted (colonized) by the influence of money and power. Communicative action provides one means by which this colonization may be avoided or overcome through deliberative democratic dialogue and debate. The work of Jane Broadbent and others illustrated the applicability of these ideas.<sup>10</sup>

Reworking of critical theory addressing the limitations associated with a linguistic focus responds to criticism related to grand narratives and first principles. Middle range thinking brings Habermas' universal procedural

norms into the critical accounting domain. Habermas’ analysis indicates the limits of instrumental rationality in facilitating more democratic forms of engagement and accountability. The related power asymmetries result in bias and privileges accruing to those controlling the discourse. Habermas and middle range thinking presume that these differences can be suspended in pursuit of arriving at a rational consensus based on the strength of the better argument.

Having worked within the confines of communicative action and middle range thinking, one again recognizes the enabling and constraining possibilities of the ideas. For example, what if the participants are not able to suspend the asymmetrical power relationships; or what if there are irresolvable ideological or value differences that cannot be overcome? Is there a way of expanding the applicability of these modernist ideas through some type of post structuralist perspective? In other words, how can I sustain my development as a critical accounting project? That is, how can I extend my understanding so as to better address these limitations?

## 4 Agonistic Dialogic Accounting: Exploring Possibilities

Agonistics, as developed primarily by C. Mouffe,<sup>11</sup> appears to have some purchase in responding to some of the limitations associated with middle range thinking and expanding my conceptualization of the critical accounting project, recognizing that the project will be ongoing and ever incomplete. This perspective was introduced into the accounting literature by Brown (2009) and continues to be developed by her and her colleagues and students with the stated goal of “taking pluralism seriously”.<sup>12</sup> One appealing aspect of this line of thinking is that it might be construed as an attempt to theorize political critique consistent with useful insights gained from post structuralist thinking—as Mouffe (2005) states, a return to the political. Such a perspective proposes that to adequately respond to dominant hegemonic ideologies and address asymmetric power relationships arising from divergent ideological orientations, the socio-political context needs to be characterized by difference, undecidability, and antagonism, not similarity, decidability and consensus.

Instead of conceptualizing democratic practices and decision making as a process facilitating consensus, an agonistic perspective presumes a more realistic, antagonistic one that attends to contingency, difference and conflict. The formation of democratic subjects is an ongoing process of constructing political self-identities operating through processes of differentiation. Democracy is predicated on difference and legitimate democratic processes reflect dialogical processes that facilitate the exploration of these differences.

Taking pluralism seriously recognizes and enhances diversity and, in doing so, facilitates a more democratic and just society. A central question facing accounting is how to enable the meaningful involvement of all interested parties in the democratic processes by justly accounting for the appropriate phenomena in light of a wide range of differences among various dimensions? (Brown and Dillard 2013b, p. 182).

An agonistic perspective specifically considers the role of diversity, power and conflict in political deliberations and decision making so as to identify and address inequalities and injustices within the current social arrangements. This approach conceptualizes the context wherein political deliberations are taken to be characterized by asymmetric power relationships and irresolvable differences and antagonisms. Agonistic processes aim toward conceiving and implementing democratic procedures where differences are recognized and expressed. The objective is not necessarily to overcome the differences but to recognize the dominant hegemonic structures so as to provide opportunities for challenging them and imagining new conceptualizations and insights. Mouffe (2013) claims that this post structural formulation, while not overcoming all the limitations to a deliberative approach, does more explicitly and realistically theorize them. Discursive engagements are seen as interactions that potentially construct, deconstruct and/or reconstruct social and political identities, facilitating the possibilities for questioning, modifying and changing dominant narratives.

Agonistics identifies hegemonic and counter hegemonic discourses as they relate to various participants and their differing socio-political perspectives. Out of these interactions, power relationships become more evident and opposing ideas and interests more readily identified. The ongoing conflictual engagement facilitates a broader understanding of

various other positions as well as an indication of heretofore unrecognized alternatives. This process does not necessarily lead to consensus because of the incommensurable ideological and value positions, power differentials, and interests present in pluralistic societies. In fact, Mouffe (2013) argues that such diversity is a necessary condition for democracy.

Within the context of western democratic capitalism, taking pluralism seriously means recognizing the fundamental differences among the various interested groups such as capital, labor, environmentalist, indigenous peoples, immigrants, ethnic and sexual/ity minorities, nonhumans, and future generations. The envisioned political process recognizes and sustains the irresolvable differences and asymmetrical power relationships in pluralistic democratic societies. Agreement or consensus is not necessarily a desirable outcome especially if it obscures the unresolved differences and unequal power relationships. Each interested party is guaranteed the right to be heard and be understood as well as to hear and understand. As with the deliberative democrats, the shared commitments are to the processes that represent forum wherein dialogue and debate take place; however, unlike deliberative democrats, here there is no expectation that this space will not be influenced by powerful self-interests and distorted communications.

Following an extensive review of the agonistics literature, Brown (2009) identifies eight principles useful when contemplating agonistic accounting and accountability systems. Four of the principles are associated with context wherein agonistic discourse takes place and four with process that facilitate agonistic discourse. The four principles related to context suggest characteristics of an environment wherein agonistic accounting can be carried out. If one recognizes *multiple ideological orientations*, one points toward the differing assumptions, values and framings that provide the basis for positions held by the various interested groups. Highlighting *extant power relationships* identifies the unequal power relationships that have the potential to influence the range and direction of the dialogue and the debate. *Recognizing the transformative potential of dialogic accounting* instills a sense of possibilities regarding progressive change emerging from a dialogic engagement within an agonistic space. *Resisting new forms of monologism* acknowledges the necessity for immediately reopening the conversation once closure has been attained (i.e.,

a decision made), recognizing the presence of still unresolved issues and remaining power relationships.

Four of Brown's (2009) principles specify necessary attributes of accounting and accountability systems associate with agonistic processes. *Avoiding monetary reductionism* recognizes the need for accounting representations of an entity's activities to be expanded beyond the current quantitative monetary representations. *Being open about the subjective and contestable nature of calculations* highlights the instrumental rationality upon which calculations are based and points out their unwarranted apparent precision and incontestability. *Enabling nonexpert accessibility* asks that accounting representations not only be timely, accurate and relevant but also understandable to all participants. These three principles emphasize the need for transparency in how the accounting representations and projections are derived, their underlying assumptions and anticipated weaknesses. Given an agonistic context and the implementation of these necessary attributes, procedures are necessary to *ensure effective participatory processes* including ongoing dialogue among the interested groups where all are guaranteed the right to speak and be heard, not necessarily to agree, consistent with the requirements for agonistic dialogue and debate.

My anticipated extensions of a critical accounting project assumes that new understandings will be the outcome of agonistic engagements among the interested parties as they interact as members of an ongoing community. Spaces for imagining new accountings and accountability systems are created as the dialogue and debate progress. Such might be deemed progress or at least the best we can expect (Rorty 2006). Change occurs as political coalitions form in opposition to the dominant hegemony. Thus, change is a response to recognized impediments to individual and collective autonomy. Those on the outside become the inside, shifting power relationships, redefining political frontiers and setting new boundaries, prejudices, inclusions and exclusions. These are recognized as resulting from political processes engaged in by opposing groups having irresolvable differences and values. There is not presumption of consensus or ultimate agreement. Power differentials are implicated and presumed in the engagement.

## 5 Reflections

As with the formative stage of the critical accounting project, the exploration of the contributions from interdisciplinary work seems to be central to moving toward the sustainable development of a critical accounting project, taking care not to lose sight of the fundamental differences inherent in politically imbued engagements. Such a perspective seems valid whether we are referring to an individual's development or the evolution of the project. In taking pluralism seriously, I am currently investigating agonistic democracy in an attempt to relax some of the assumptions associated with deliberative democracy. The form this developmental path is currently taking is agonistic dialogic accounting, which combines the dynamics of dialogic engagement with agonistic political theory in considering the design, implementation and evaluation of accounting and accountability systems supporting progressive social programs. I currently perceive this line of intellectual endeavor to represent a broadening out and an opening up of the critical accounting project which retaining its radical intent.

In continuing to pursue this course of investigation, many issues and questions need to be addressed. For example, has the fluidity of an instantaneous and all-encompassing information fueled global market economy rendered the traditional assumptions of modernity and rationality obsolete? Can a more realistic set of assumptions facilitate a more sustainable critical accounting project? Can it extend my understanding of how accounting and accountability systems can facilitate a more democratically governed society? How can these systems assist in articulating and implementing such contested values as justice, equality and trust? How can accounting and accountability systems identify and support sustainable economic, social and natural systems? How might we engage certain groups, such as organizational management, in dialogue and debate regarding such sustainable systems? How might we identify and articulate what sustainability encompasses, whose conceptualization of sustainability is being employed and in whose interest? By what means can, and should, actions be rendered transparent? How can relevant, accurate and understandable information be identified, acquired and pre-

sented? How do each of these further the critical accounting project's goal of enhancing individual and group autonomy (emancipation) through a more complete recognition and understanding of the social reality (enlightenment) that we collectively create and the means by which it can be changed (empowerment)?

As noted above, the critical accounting project, both individually and collectively, is interdisciplinary. Considering, applying and evaluating cross disciplinary work regarding issues related to critical accounting requires a pluralistic attitude toward research and the basic ontological and epistemological assumptions that inform the related theoretical and ideological groundings thereof. For example, what are the implications for critical accounting from an analysis of the debates between the deliberative and agonistic democrats? Applying any political theory such as agonistic dialogic accounting means continually questioning the underlying assumptions and addressing the limitations. A critical perspective requires ongoing reflection on how the ideas can be implemented and how their implementation might impact other interested groups, especially minorities and those traditionally marginalized. Such reflection requires questioning how decisions are made, by whom, and how they are carried out.

Sustainable development of a critical accounting project provides a context wherein the status quo can be continually questioned, and the issues identified and exposed to interrogation through enlightened dialogue and debate. The enabling democratic processes should be designed to facilitate diversity and inclusivity (pluralism), not necessarily consensus. Unavoidable and irreconcilable status and power differences cannot be suspended or assumed away. The power of the dominant hegemonic discourse is recognized as well as the potential to replace it being inherent within pluralistic social systems. However, a sustainable critical accounting project is ever vigilant regarding the process, content and implications of change, and of replacing one hegemonic discourse with another one. With respect to accounting and accountability systems, this suggests that as critical scholars we have a serious responsibility to understand and position any action or proposal within its historical, political and economic context. To conscientiously do so requires an interdisciplinary perspective undertaken within a decidedly pluralistic ethos.

The sustainability development of a critical accounting project requires a serious questioning of the tenets of capitalism as currently implemented within the context of global market capitalism. Serious critique jointly facilitates recognition of possible alternatives and/or courses of action that could possibly lead to a more liberated state of being for the participants. Any other objective seems to be unacceptable. This means overcoming the passivity and apathy born of ignorance and a sense of helplessness. It means recognizing the unsustainability of unbridled consumerism. It means providing the vulnerable with an unaccustomed and understandable voice. It means pointing to those in power and illuminating their abuse of it. It means contemplating the outcomes though the rationality of all effected parties. It means acting as the conscience and critic of society. It means acting as if the world depended on it. Nothing less is a serious abdication of our responsibility as critical accounting academics to sustainably develop and those who must live with the consequences thereof.

## Notes

1. The term critical accounting project is used as a collective to include this genre for accounting research.
2. For example, see *Critical Perspective on Accounting* 1994, 5(1), Grey 1994; Hoskin 1994; Neimark 1990, 1994; Tinker et al. 1991; Broadbent and Laughlin 2013.
3. Variants of democracy can take many forms (e.g., see Held 2006). The terms as used here in a rather generic sense to refer to participatory governing processes and institutions.
4. I often contemplate what would have transpired had this work not been published. Would the promise and passion have been pursued? I'm indebted to the benevolence of Lee Parker and the guidance and perseverance of Richard Laughlin.
5. See Fay (1987), especially p. 26.
6. Habermas' work is extensive, covering many issues over many years. The works of primary interest here are Habermas (1973, 1984, 1987).

7. Broadbent and Laughlin have contributed substantially to the critical accounting literature. A review of their work is beyond the scope of this discussion. See Broadbent and Laughlin (2013) for a summary of some of their work.
8. For a more extensive discussion and explanations see Habermas (1984, 1987), Laughlin (1987), and Broadbent and Laughlin (2013; esp chapter 3).
9. See for example Laughlin (1987, 1995, 2004, 2007), Broadbent (2002), Broadbent and Laughlin (1997, 1998, 2013) Broadbent et al. (1991), Dillard (2002), Lowe (2004), Power and Laughlin (1996).
10. See for example the extensive work by Broadbent and others, especially regarding “new” public management. See Broadbent and Laughlin (2013) for an introduction and discussion.
11. Mouffe (1997, 1999, 2000a, b, 2005, 2013), Laclau and Mouffe (1985/2001).
12. See Blackburn et al. 2014; Brown 2009; Brown and Dillard 2013a, b, 2014, 2015; Brown et al. 2015; Dillard and Brown 2012; Dillard and Roslender 2011; Dillard and Yuthas 2013; Söderbaum and Brown 2010; for a review see Dillard and Brown 2015.