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SOME REFLECTIONS ON THE CONSTRUCT OF EMANCIPATORY ACCOUNTING:

SHIFTING MEANING AND THE POSSIBILITIES OF A NEW PRAGMATISM

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ABSTRACT

The paper traces and assesses key developments and shifts in meaning in the (contested) construct and signifier of emancipatory accounting in the accounting literature over the last four decades. We articulate how an explicit mobilization initially restricted emancipatory accounting to an envisaged role in a Marx-inspired understanding of radically grand or revolutionary transformation. We indicate how this came to delimit the construct notably in a branch of social accounting where it was translated into a harshly monochromatic variant. We then elaborate how influential subsequent interpretations of 'emancipatory accounting' have tended to broaden from this narrower position. We come to focus on how the construct has been interpreted in an influential discourse through what we term a post-Marxist new pragmatist perspective – which is critical in remaining committed to radical progress but also reflexively aligned to a pragmatic approach. This reflexive orientation suggests the potentially greater centrality and more general applicability of the emancipatory accounting construct and its value for analysing accounting and praxis generally. We consider the potential increased usage of a critical new pragmatist emancipatory accounting. We thus articulate and promote possibilities for emancipatory accounting(s), pointing to an array of emancipatory projects with their accounting interface.

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> "If I exaggerate the prominence of these disciplines from time to time, that should not be too surprising. For the point is to discern future possibilities residing in these actualities by locating their trajectory and the logic that propels them." (Connolly, 1987, p. viii)

> "We are living, on the contrary, one of the most exhilarating moments of the twentieth century: a moment in which new generations, without the prejudices of the past, without theories presenting themselves as 'absolute truths' of History, are constructing new emancipatory discourses, more human, diversified and democratic. The eschatological and epistemological ambitions are more modest, but the liberating aspirations are wider and deeper…" (Laclau and Mouffe, 1987, p. 80)

> "[The detective story]…keeps in some sense before the mind the fact that civilization itself is the most sensational of departures and the most romantic of rebellions…it is the agent of social justice who is the original and poetic figure, while the burglars and footpads are merely placid old cosmic conservatives…" (G.K. Chesterson, quoted in Žižek, 2014, p. 3)[1]

1. Introduction

If one were to survey the entire terrain of discourse on accounting accessible to us today, one would find relatively little in the way of *explicit* reference to 'emancipatory accounting', or

[1] Boltanski (2014) suggests interesting connections between detective - and espionage - stories and the envisioning of society. In seeking to appreciate several early writings (including of Chesterton) in these genres, which are understood to develop in the late nineteenth and early twentieth centuries, Boltanski (2014) explores how they provide insights into the character of modern states and societies: they reflect that a sense of reality is disturbed and cast in doubt by developments in psychiatry, sociology and political science while the development of the nation state in effect seeks to organize and unify this reality for a particular population and territory. The stories augment and promote the questioning of reality.

an accounting that is seen as engendering emancipation – even in the work of academics engaged explicitly in critical and interdisciplinary research.[2] In most of the terrain of accounting thought, the construct or signifier of emancipatory accounting is on the distant horizon, barely visible, largely unnoticed and not explicitly considered. It is sometimes encountered explicitly in reviews of the social analysis of accounting, or categories thereof (see, for instance, Miller, 2007), but often appears to be quite marginal in this context too. It is there in effect seen as a very particular, even eccentric, notion that is at the margins of an already demarcated critical perspective on accounting – a notion manifest in a quite particular variety of Marx-inspired accounting analysis.

In our study here, we contribute to the theoretical positioning of emancipatory accounting by giving attention to this construct or signifier and uncovering and highlighting a different way of seeing it from the above. This different way of seeing indicates its potential centrality and general applicability and points to substantive possibilities for accounting discourse and praxis.[3] We elaborate our position by tracing key moments over recent decades in what we see as the development of the emancipatory accounting construct – *focusing* on instances of its explicit usage in the literature – and analysing in this regard its (contested) shifting meaning in this context. Through our analysis, we arrive at the view that emancipatory accounting today can be best appreciated in relation to what one can term a critical new

[2] In seeing 'enabling accounting' as a construct aligned to emancipatory accounting, this point is early acknowledged by Broadbent *et al.* (1997, p. 267) as follows: 'While critical accounting research has brought many dimensions of accounting's socially negative functions to our attention, a key deficiency is a failure to elaborate an enabling accounting. Indeed, the concern to bring out the negative, at an excess, has left critical researchers seeming reluctant, almost unwilling, to prescribe accounting interventions'. Beyond the academic discourse (e.g. in professional discourse), we know of no *explicit* reference to 'emancipatory accounting'. In any case we focus here on the academic discourse.

[3] Note that accounting discourse, including the academic, is here itself understood as praxis. Critical accounting researchers not only are concerned to study practices, including progressive ones, and to develop and stimulate ideas, but to also change things consistent with their vision of progressive change (Gallhofer and Haslam, 2003).

pragmatist perspective.[4] Our contention is that this appreciation potentially renders 'emancipatory accounting' more central and widely applicable for the analysis of accounting and for praxis more generally.[5] And this appreciation also suggests rich possibilities for the construct in our complex and challenging world. We here also reflect on the construct's potential future usage.

We locate an early usage of the construct in a very particular Marx-inspired analysis. Here, contributions by Tinker (1984, 1985) constitute the key texts. We discuss these and go on to reflect upon the reception of Tinker's (1984, 1985) construction in a particular trajectory of its influence within a discourse of social accounting. In this discourse, substantively - at least until relatively recently - the construct has been *translated* influentially in harshly monochromatic terms. We then explore subsequent work using the signifier emancipatory accounting that in our view indicates the construct's refinement and development as well as its apparent centrality and more general applicability. In this regard, we focus especially upon several studies involving Gallhofer and Haslam that have often explicitly used the construct emancipatory accounting. These studies help us articulate developments in the construct that interest us here.[6] The studies are suggestive, reflecting the influence of post-structuralist, postmodern and post-Marxist thought, of a new pragmatism in relation to emancipatory accounting in that there is a move away from rigid dichotomies and revolutionary tenets in critical theorising. We enhance our argumentation concerning the development of the emancipatory accounting construct and signifier by including summary analysis of and

[4] This perspective, as we expand upon further, reflects critical theoretical engagement with developments in the humanities and social sciences and has come to be influential in critical and interdisciplinary accounting studies.
[5] That is, one can study a variety of diverse accountings of practice and thought in relation to the notion of their emancipatory actualities and possibilities. And in seeking to 'better' accounting one can more often express this in terms of emancipatory development.
[6] The studies we refer to are Gallhofer and Haslam (1991, 1995, 1996, 1997, 2003, 2004a,b, 2006a,b, 2007, 2008, 2011), Broadbent *et al*. (1997), Gallhofer *et al*. (2006a,b, 2013, 2015) and Kamla *et al*. (2006).

reference to several other texts using the construct in ways that variously overlap with the studies involving Gallhofer and Haslam focused upon.[7]

Our analysis is relevant for today. For us, we need to argue for the value, centrality and general applicability of (a critical new pragmatist) emancipatory accounting. This fosters a way of seeing that helps us understand and reminds us of progressive possibilities to pursue. And it encourages us - including in giving us more confidence - to identify with progressive projects that have an interface with 'accounting'. This can help us face and more clearly appreciate today's complex and pressing challenges. Reflexively, we can thus move towards better ways in a better world.

The structure of our paper is as follows: a tracing of key developments in the history of the (contested) construct and signifier emancipatory accounting; thoughts on how substantive developments of the construct, influenced by manifestations of social theory in relation to contextual dynamics, point towards its value and centrality and its more general applicability and suggest future potential developments to reflect upon; concluding comments.

[7] These other texts include some studies involving Tinker published after Tinker (1984, 1985) which effectively, if typically implicitly, also involve a shift in the meaning of emancipatory accounting. The studies here included are not meant to be an exhaustive set. Many of the studies referred to explicitly use or comment upon 'emancipatory accounting'. Some of the studies use or discuss so much the substance of the notion - for our purposes - that they are also referred to in this context. The studies we refer to are: Dillard (1991, 2007); Hammond and Oakes (1992); Lehman (1992); Arnold and Hammond (1994); Bailey *et al*. (1994); Broadbent (1995, 1998); Gray *et al*. (1996); Bebbington (1997); Gray (1998); Owen (1997); Shaoul (1997); Sikka (1997a,b, 2000, 2008); McKernan and O'Donnelly (1998); Lehman (1999); Neu (1999); Adams and Harte (2000); Arrington and Watkins (2002); Cooper (2002); Maurer (2002); McKernan and Dunn (2003); Nandan and Lodhia (2004); Poullaos (2004); Cooper *et al*. (2005); McNicholas and Barrett (2005); Moerman (2006, 2008); Paisey and Paisey (2006); Roslender (2006); Saravanamathu (2006, 2008); Adams and Larrinaga-González (2007); Kamla (2007, 2009, 2015); McKernan (2007, 2011); McKernan and Kosmala (2007); Alawattage and Wickramasinghe (2009); Brown (2009); Oakes and Berry (2009); Parker (2009); Shapiro (2009); Spence (2009); Spence *et al*. (2010); Dey *et al*. (2010); Jacobs (2011); Jones and Solomon (2013); Molisa (2011); Solomon *et al*. (2011); Dillard and Brown (2012); Agyemang and Lehman (2013); Bebbington *et al*. (2014); Blackburn *et al*. (2014); Bryer (2014); Brown *et al*. (2015); Thomson *et al*. (2015); Atkins (2015, 2016); Atkins and Atkins (2016); Catchpowle and Smyth (2016); Dillard *et al*. (2016); King (2016); Steccolini (2016).

2. Some key developments in the history of Emancipatory Accounting: Tinker's intervention and some refinements

2.1. Tinker's early intervention: accounting and emancipation in a Marx-inspired line of thought

The earliest published usage, let alone the earliest usage, of 'emancipatory accounting' is not something one can be certain of. And even more contentious would be an attempt at a definitive statement regarding the original usage of any notion that in substance might be taken to amount to the same idea as 'emancipatory accounting'. Tinker's (1984, 1985) usage was, however, to the best of our knowledge, an early published and explicit usage of the construct as well as one that became influential. It is thus the appropriate place to begin for our purposes here. [8]

Tinker's (1984, 1985) usage of emancipatory accounting reflects a critical social analytical appreciation of accounting that is a particular rendering of the categories of critical thought. [9] Emphasis is placed on articulating actual and possible accountings.[10] Tinker (1984) recognizes an actual accounting manifestation that he deems a dominant social influence. This is the current (and conventional) accounting practice of capitalist business organisations.

[8] We acknowledge that working with notions that in substance might be reasonably taken to amount to the same idea here would yield insights in our frame of reference. Nevertheless, we find that *focusing* (mainly) on the construct's explicit usage in published work allows us to articulate the key insights that we deem here relevant in and for discourse and praxis today. Some key studies that in effect point implicitly to and to some extent illustrate an emancipatory form of accounting, and which are contemporaneous with the work of Tinker (1984, 1985) if departing from Tinker's Marx-inspired line, include O'Leary (1985) and Morgan (1988). Further, Dillard (1991) links accounting and emancipation in advocating a critical social science perspective. And Cooper and Hopper (1988) is a noteworthy practical and engaged concern to re-work conventional accountings with emancipatory intent.

[9] Three categories are common to the character of and indispensable for basic critical thought: these concern the current state of things, the envisaged better state and the way(s) envisioned whereby the better state can be realised (see Benhabib, 1986; Held and McGrew, 2000; Gallhofer and Haslam, 2003, 2008). Tinker's (1984, 1985) rendering, in a Marx-inspired line of thought, is a particular and contestable form.

[10] Praxis beyond this articulation is under specified. As we shall see, one can read into Tinker (1984, 1985) an implicit advocacy of grand revolutionary transformation.

This practice is understood as a tool serving the established socio-political order of capitalism. It serves this order by only seeking to counter one basic aspect of anthropological *alienation* (see Ollman, 1976), narrowly the loss of fiduciary control on the part of the owners and other parties involved in the business corporation (Tinker, 1984, pp. 157-8). Meanwhile, this accounting practice plays a pro-active and direct role in perpetuating alienation more generally in terms of what it omits from its content (Tinker, 1984, p. 155): 'By continuing to give a narrow and restricted picture of alienation, conventional accounting allows alienation to continue by default' (*ibid.*). This accounting practice is understood from a critical perspective as exploitative and repressive. Yet it is also understood not to exhaust the set of possible accounting practices. Tinker (1984) envisions two further *categories* of accounting practice.

Tinker's (1984) *second* category of accounting practice includes *three possible manifestations* of accounting that he sees, in his 1984 analysis, to go further in terms of seeking to counter alienation. The *first manifestation* of the three possible manifestations he envisions, remaining in the anthropological sphere, he terms marginalist entity accounting. This is directed at countering a misinforming of owners, and other parties seen as financially interested in the business corporation, concerning the 'real' (marginalist, neo-classical economic) value of corporations, leading to the misallocation of resources.[11] The *second manifestation* he terms social constituency accounting, which resembles most forms of social accounting per Tinker (1985). This accounting is an attempt to counter two forms of social

[11] Tinker (1985, pp. 173, 178) orders things differently. He places 'wealth misspecification alienation' and the marginalist entity accounting that is meant to counter it at the lowest (first) level, while fiduciary alienation (and conventional accounting) is placed next in the hierarchy. This reflects Tinker's (1985, p. 178) modified view that 'conventional accounting practice displays somewhat greater sensitivity to problems of social alienation (in its concern for protecting owner's assets) than that prescribed by marginalist economics'. Tinker's (1984) articulation of wealth misspecification alienation has some affinity with the International Accounting Standards Board (IASB) promotion of Fair Value accounting, while his 1985 position has some affinity with those, practitioners and academics, who in effect do not see Fair Value accounting as perfectly serving the overcoming of that alienation and/or who see more 'traditional' conventional accounting as better for society (cf. Biondi *et al.*, 2007; Gallhofer and Haslam, 2007; Biondi, 2011).

alienation. On the one hand, it is an attempt to counter intra-class alienation, such as arising from insider trading by some at the expense of others. On the other, it is an attempt to counter externalised alienation. This is the alienation of those constituencies outside the corporation who are materially damaged by the corporation and in a way that is not equivalently reflected in the statement of corporate profits. The constituencies extend to include the environment and hence social constituency accounting may be taken to include environmental and sustainability accounting/reporting. The *third manifestation* of accounting possibility envisioned by Tinker here is portrayed at the highest level of countering social alienation and alienation in general. This manifestation is explicitly termed by Tinker (1984, 1985) 'emancipatory accounting' and it is understood to counter alienation arising from the capitalist system, from capitalist relations of production. Given the emancipatory role associated with it, this accounting is the one that is elevated to the object of desire in the accounting realm, the one that is to be taken seriously or that is serious for praxis. Tinker (1984, 1985) critically assesses and finds wanting the other possible accountings. Tinker's (1984, 1985) emancipatory accounting, rather than support the status quo, engenders tension by representing the exploitative and repressive functioning of the status quo - and thus tends towards the latter's transformation: 'Emancipatory accounting includes information systems that are cognizant of the alienating foundations of capitalism…' (Tinker, 1985, p. 192).[12] Tinker (1984, 1985) offers some elaborative illustration on this emancipatory accounting, outlining a financial accounting that is intended to make exploitation transparent.

Beyond the above actual and possible accountings, there is a *third category* of accounting, substantively *implicit* in Tinker (1984, 1985),[13] that is ultimately the accounting practice of

[12] Tinker (1985, p. 202) is actually himself circumspect about whether this emancipatory accounting will be successful or just have 'potential'.
[13] This aspect of critical thought is often more implicit than explicit in critical studies (cf. Broadbent *et al*., 1997; Gallhofer and Haslam, 2003, 2008).

the *new world born*, the accounting of the post-revolutionary, transformed, context. In keeping with the bulk of Marx-inspired theorising, Tinker offers little more than a vague outline as to the character of the new world and the same applies to Tinker's appreciation of accounting's positioning within it. We may take this third category of accounting, however, to be an *unproblematic* 'enabling accounting'.[14]

Tinker's (1984, 1985) appreciation of emancipatory accounting may be understood by many to be at the fringes of accounting analysis, indeed at the fringes of the critical social analysis of accounting. Yet, it has been influential in a number of ways. For us, it has indeed inspired a range of critical analyses of accounting that have been very insightful. At the same time, however, readings of Tinker (1984, 1985) have delimited analysis of accounting and praxis involving accounting.[15] For instance, from the above, one can appreciate how Tinker's (1984, 1985) formulations can be read in a crude summary form as suggesting a harshly monochromatic position: conventional accounting is unambiguously problematic while emancipatory accounting is the progressive alternative through its tendency to bring about a Marx-inspired revolutionary transformation. Such a reading or interpretation of Tinker (1984, 1985), a view of conventional accounting practice as an unambiguously problematic tool of the socio-political order, has been at least echoed in many critical and social and environmental accounting studies that may reasonably be understood to have been influenced by Tinker's intervention (see the discussion in Gallhofer and Haslam, 2003). For instance, the view of conventional accounting as a virtually entirely negative force in relation to social and

[14] 'Enabling Accounting' is used with different connotations in the accounting literature and we return to it later. The notion of an unproblematic enabling accounting is in effect acknowledged in Gallhofer and Haslam (2008). This is an under-researched area. Tinker's (1984, 1985) view shares with Sotto (1983) and Gallhofer and Haslam (2003, 2008) the envisioning of accounting having a positive role in the future envisaged state (cf. Gambling, 1985), a perspective with a clear difference from that view explored in Guillet de Monthoux and Sotto (1983) (cf. anecdotal articulations of the view that we should get rid of accounting, see Gallhofer and Haslam, 2003, chapter 1; Gallhofer *et al*., 2015).

[15] To clarify, we interpret Tinker's (1984, 1985) position as itself delimiting possibilities for emancipatory accounting. But we also appreciate, beyond this, that ways in which Tinker (1984, 1985) has been received in the literature has further delimited possibilities. We develop this theme in the main text.

environmental progress has been prominent if not universal amongst advocates of forms of social and environmental accounting (see, for instance, the summary account in Gallhofer and Haslam, 2003). The following quote from Gray *et al.* (1996, p. x) is here illustrative:

> The text [*Accounting and Accountability*] is founded on the basic principles that (a) modern society has an increasingly fatal sickness and that (b) conventional accounting, in reflecting that sick society, is fundamentally mis-specified.

And those evaluating social accounting have sometimes borrowed from a stark monochromatic or ostensibly clear-cut dichotomy, i.e. the view that either an accounting practice is emancipatory – and sometimes, at least implicitly, in the sense that it is seen as tending towards helping bring about the revolution - or it is an instrument of the repressive status quo (see Gray *et al.* 1996; Spence, 2009).[16] Such a lens brings insights but it narrows conceptions of both conventional and emancipatory accounting, places the focus of critical analysis virtually solely on accounting's content and tends to equate the object of the emancipatory functioning in terms of a Marx-inspired notion of revolutionary transformation.[17] No wonder that Tinker's (1984, 1985) criteria for the label emancipatory have often been taken to be very difficult to meet by those moved to consider the issue. This conclusion has helped to marginalise the construct of emancipatory accounting – another delimiting of the construct. Those who express or allude to the notion that *no* accounting can be emancipatory may reflect to some extent perceived difficulties of realising an

[16] This position has never been *universally* supported in the social accounting discourse. We interpret it as an important manifestation. For the case of more recent times, we elaborate later how social accounting discourse has come to be influenced by the new pragmatist perspective that we here articulate as also significant and promote (relevant contributions include Brown, 2009; Spence *et al*., 2010; Archel *et al*., 2011; Brown and Dillard, 2013, 2014).

[17] The focus on accounting content is evident in various critical accounting studies, if many depart from an emphasis on revolutionary transformation (see Gray *et al*., 1996; Sikka, 2008). Sometimes stress on dichotomy is integral to interpretation in terms of a dynamic struggle whereby, e.g., an accounting can function as emancipatory and then be captured by hegemonic forces (see Sikka, 1997b, 2008; Spence, 2009).

emancipatory accounting in Tinker's terms in thought and practice (see Gray *et al*., 1996; Gray, 1998, 2002).[18]

2.2. Some refinements implying shifts in the meaning of 'emancipatory accounting'

If Tinker (1984, 1985) and (often more so) some studies influenced thereby can be interpreted in terms of a monochromatic logic, Tinker's own subsequent critical analyses of accounting - which still work with an emancipatory accounting construct but now *implicitly* – are more nuanced. These often owe much to a neo-Marxist and Western Marxist theorising of the kind notably associated with the Frankfurt School of Critical Theory. The latter theorising acknowledges the social embeddedness of theory and is concerned to reflect the dynamics of the context. Further, it embraces a commitment to engaging with and seeing radical possibilities in alternative perspectives in social theory. Tinker's later analyses are not so easily interpreted in terms of the starker approach suggested by Tinker (1984, 1985). Rather, these analyses are more consistent with a dialectical view on accounting change that effectively sees actual accounting manifestations as participating in *processes* of struggle that are typically repressive but sometimes can be emancipatory (see, for instance, Lehman and Tinker, 1987; Tinker and Neimark, 1987; Tinker *et al*., 1991, Lehman and Tinker, 1997; Tinker, 2004b; cf. Lehman, 1992; see also Tinker, 2001).[19] This shifting meaning in the

[18]Others have reflected Tinker (1984, 1985) in maintaining that the emancipatory accounting project is possible but not yet realised (e.g. Nandan and Lodhia, 2004).The Gray *et al*. (1996) position is substantively that no accounting can be emancipatory in Tinker's terms. It is a reading ostensibly contradicting Tinker's own line of thought. It may express reaction to Tinker-type assessments of their position (see Tinker *et al*., 1991). To some extent it may reflect perceived difficulty in realising Tinker's vision. It may also reflect narrow accounting delineations (see later in the main text) in Gray *et al*. (1996) (see Spence, 2009) that at least downplay emancipatory possibilities for accounting. There appears to be an implicit view in Gray *et al.* (1996) that doubts not only whether accounting can bring about the revolution that Tinker (1984, 1985) is understood to envision (the authors rather appear to believe that physical force is required) but also this revolution's efficacy. More recently, more nuanced positions that better acknowledge complexity and ambivalence in relation to accounting can be found in Tinker and Gray (2003) and Gray *et al*. (2014).

[19]Tinker (2001) indicates the theoretical refinement in acknowledging a disjuncture in Tinker (1985) between the case studies there presented and their subsequent analysis.

construct of emancipatory accounting is reflected more explicitly in work involving Gallhofer and Haslam (notably Gallhofer and Haslam, 2003; Gallhofer *et al*., 2015). Here we find developments in the emancipatory accounting signifier – with parallels in other texts in accounting and beyond (Alvesson and Willmott, 1992; Dillard, 2008; Brown, 2009; Dillard and Roslender, 2011; Brown and Dillard, 2013; Dillard and Brown, 2012; Dillard and Yuthas, 2013) – that we suggest have gained in influence while remaining within a field of contestation. We now turn to address the studies involving Gallhofer and Haslam.

Gallhofer and Haslam (1991) return to the construct emancipatory accounting through the lens of an open theory that is informed by the Frankfurt School's work, together with a critical reading of Walter Benjamin. They especially articulate in this respect how the critical social analysis of art provides insights for the critical appreciation of accounting. An important difference of Gallhofer and Haslam (1991) in relation to Tinker (1984, 1985) concerns the characterisation of emancipatory accounting. Gallhofer and Haslam (1991) articulate a critical theoretical and contextual appreciation of accounting as a multi-dimensional phenomenon embedded in a dynamic context. In doing this, they effectively broaden the way of seeing emancipatory accounting, as we elaborate below.

Gallhofer and Haslam (1991) articulate a range of elemental dimensions of accounting: accounting is conceived of in terms of its content, form, usage (who uses it and how, including for what purposes) and aura (the way accounting is seen in a social context, for instance the status it accrues).[20] This articulation goes beyond many critical accounting

[20]Auratic properties of accounting articulated in Gallhofer and Haslam (1991) include accounting's apparent neutrality and independence and its association with an expert profession and the law. Considerable emphasis is placed upon the aura dimension. The aura of accounting can give it power to function for the established order – but a shattering of the aura can be 'conflict-enhancing' for this order (*ibid.*, 493). Gallhofer and Haslam (1991) is a social analysis of accounting working with 'elemental dimensions' of accounting: one might add more

analyses, including Tinker (1984, 1985), which tend to focus exclusively on content. Tinker's (1984, 1985) emancipatory accounting differs from conventional accounting by dint of its content, the difference in content being seen as key to the emancipatory functioning. Gallhofer and Haslam (1991) emphasise the possibilities and significance of changes beyond change in the content of accounting (while also acknowledging the latter). They elaborate how shifts in the form, usage and aura of accounting[21] can bring about emancipatory development by enhancing rather than resolving conflict that poses a threat to the socio-political order (see also Gallhofer and Haslam, 2003, 2006a; see Catchpowle and Smyth, 2016). In this theorising, the interactions of the elemental dimensions of accounting in wider contextual dynamics are understood to potentially bring about emancipatory change. And an accounting practice that in terms of content substantively remains conventional can here, through contextual dynamics in interaction with the elemental dimensions of accounting, come to function in an emancipatory way. Gallhofer and Haslam (1995) underscore appreciation of radical dimensions or possibilities of conventional accounting in locating in an historical context a radical progressive dimension in the *very publishing* of an accounting that in terms of content would today be seen as conventional. In the 1830s, in seeking to respond to a financial crisis context, the British state expressed concerns about a conventional 'accounting publicity' (making visible to the public through accounting). Conventional accounting was here seen as an at least potentially revolutionary force, a potential servant of a nascent and controversial democracy and something for the established socio-political order to fear (Gallhofer and Haslam, 1995).[22] Gallhofer *et al*. (2006a), in focusing on early twenty first century manifestations of 'social accounting' and 'counter accounting', also stress the

dimensions to the ones they suggest (e.g. one might consider aspects of networking) and the border between these dimensions and wider contextual forces is not clear-cut.

[21] The aura is seen as especially significant in Gallhofer and Haslam's (1991) particular analysis but emphasis might also be given to other dimensions.

[22] Accounting publicity was in this regard a cornerstone of Jeremy Bentham's radical progressive vision (see the summary account in Gallhofer and Haslam, 2003, chapter two).

significance of accounting's elemental dimensions – this time giving more emphasis to content – in discussing potential emancipatory change through these phenomena.

Several analyses are substantively consistent with Gallhofer and Haslam (1991) in terms of a theoretical appreciation of a notion of accounting that is contextually embedded, characterised by multi-dimensionality and in effect emancipatory. One such study, if it does not actually refer to emancipatory accounting or emancipation as such, is Arnold and Hammond (1994), which indicates the positive emancipatory potential of a conventional accounting in a case analysis (see also Hammond and Oakes, 2002; see Bryer, 2014). Shaoul (1997), similarly, as Broadbent *et al.* (1997, p. 269) put it, takes 'accounting on its own terms, using publicly available information to develop critiques of organizational practices and strategies based on that information'. McKernan and O'Donnell (1998) is an interesting contribution here in that it suggests that the IASB's orientation towards marginalist neo-classical economics (see Tinker, 1984, 1985) entails a possible illumination of contradictions in financial accounting that may have emancipatory consequences.[23] Oakes and Berry (2008), focusing upon a context of higher education, articulate how even a process such as (conventional) accounting colonization, portrayed as negative in the critical accounting literature (see Broadbent *et al*., 1991; Broadbent, 1995), can also sometimes entail or make more likely positive or emancipatory moments (see also Masquefa *et al*., forthcoming; cf. Broadbent, 1998). Cooper *et al*. (2005) elaborate on the more radical progressive potential of a social accounting - which, alongside conventional accounting, critical studies have often seen as an instrument of prevailing hegemonic forces (*supra*) - in similar terms. And, explicit reference to context in a manner consistent with the Gallhofer and Haslam (1991) articulation

[23] Compare Gallhofer and Haslam's (2007) analysis of what they see as the IASB's rhetoric (although considered as analyses of particular aspects these studies are not irreconcilable). McKernan and Dunn (2003) and McKernan (2007) see the possibility of regulating accounting policy-making through a more Habermasian approach (see Lodh and Gaffikin, 1997) (cf. the more agonistic democratic perspectives of McKernan and Kosmala, 2007, and, McKernan, 2011).

here can be found in Lehman (1992), Owen, (2008) and Spence *et al.* (2010) (see also Owen *et al*. 1997, which places emphasis on key contextual obstacles). More generally, the view that accounting has emancipatory potential is articulated or alluded to in a number of accounting studies (see Annisette, 1999, 2000; Neu, 1999; Adams and Harte, 2000; Gray, 2002; Maurer, 2002; Annisette and Neu, 2004, Poullaos, 2004; Moerman, 2006, 2008; Dillard, 2007; Parker, 2009; Shapiro, 2009).

In the studies that refine Tinker's early articulation of the construct, we also can see a loosening of what is meant by emancipatory accounting in that the grand transformation suggested by Tinker (1984, 1985) is no longer understood as the key objective. Wider, if still radical, notions of social progress are acknowledged.[24] Such notions are evident in a 1997 special issue of *Accounting, Auditing & Accountability Journal* on 'Enabling Accounting' edited by Jane Broadbent, Penny Ciancanelli, Sonja Gallhofer and Jim Haslam (see Broadbent *et al*., 1997). The usage of the construct 'enabling accounting' in this context signifies a concern to broaden out from 'emancipatory accounting' as that construct was then seen.[25] And, in this context, in some articles in the special issue, emancipatory accounting and enabling accounting are effectively equated. More generally, there is a move away, reflected in that special issue, from the position that emancipatory accounting - if still a radically progressive notion - necessarily reduces to an accounting that is an instrument of revolutionary or grand radical transformation consistent with the position suggested in the Marx-inspired line of thought pursued by Tinker (1984, 1985) (see Paisey and Paisey, 2006; see also Adams and Larringa-Gonzáles, 2007; Solomon *et al*., 2011; Jones and Solomon,

[24] It should be acknowledged here that Gallhofer and Haslam (1991) do not so clearly shift from emphasizing grand transformation (albeit that their usage of Benjamin is a move consistent with themes in postmodern theory, see Lash, 1990). And Gallhofer and Haslam (2011), in failing to clarify their 2003 position that there are various emancipatory accountings, are in danger of invoking the earlier Tinkerian connotation.

[25]It hence differs from the very particular usage of enabling accounting to signify unproblematic accounting of the post-revolutionary situation that was articulated earlier.

2013; various papers in Bebbington *et al*., 2014; Atkins, 2015; Atkins and Atkins, 2016; King, 2016; Steccolini, 2016).[26] To summarize, the above review already suggests several departures from the earlier narrower conceptions of emancipatory accounting.[27] Below, we turn to some recent developments that further refine the construct.

3. Further developments in the notion of an emancipatory accounting: Critical theoretical engagement with Post-Marxist, Post-Structuralist and Postmodern thought

The construct and signifier of emancipatory accounting is further developed through reflexive critical theoretical engagement with post-Marxist, post-structuralist and postmodern thought. There are several aspects of this which we consider below.

Gallhofer and Haslam (2003), further developed by Gallhofer *et al*. (2015), is illustrative and reflective of these developments. Gallhofer and Haslam (2003) take a step further beyond the Tinkerian (1984, 1985) way of seeing, if retaining the basics of a critical theoretical framing and continuing to emphasise a radical progressive role for accounting, in envisioning accounting in the post-Marxist terms of Laclau and Mouffe (see Laclau, 1989, 1990, 1992, 1996, 2000a,b, 2005; Mouffe, 1993a,b, 1996b, 2013; Laclau and Mouffe, 1987, 2001). This reflects engagement with post-structuralist and postmodern thought and an appreciation of

[26] Here we do not elaborate more substantively a theoretical articulation of the actual and possible relationship of the constructs enabling accounting and emancipatory accounting. A separate work is in progress with this focus. For our purposes, of the various usages of 'enabling accounting' in the literature we are especially interested in that seeking to broaden out emancipatory accounting while maintaining radical progressiveness.

[27] There is here a field of contestation. For example, in the literature of the humanities and social sciences more generally there is significant contestation between Mouffe (2013) and those insisting on the need for a move to communism in a politics of emancipation, albeit that the latter position is sometimes also informed by an appreciation of postmodern theory (see Badiou, 2009; Žižek, 2000, 2013; Douzinas and Žižek, 2010; Lee and Žižek, 2016). We are suggesting, consistent with our ensuing elaboration, that the new pragmatist tendency in the discourse here is gaining relative influence. Regarding the diversity of perspectives, Molisa (2011) criticizes usage of what he sees as metaphysical ideas such as justice, equality and democracy as the basis for the critical accounting project and suggests the case for 'emancipatory accounting underpinned by love'. Jacobs (2011), reflecting on Molisa and drawing on Bourdieu, emphasizes that in appreciating emancipation external institutional change and internal value change should not be separated.

reflexivity in these terms (see Connolly, 1987; Benhabib, 1992, 1994).[28] Dimensions of this theoretical argument vis-à-vis accounting, which has affinity with Alvesson and Willmott's (1992) engagement with postmodern thought in critical management studies, are also worked out by Judy Brown, Jesse Dillard and others (see, for instance, Dillard, 2008; Brown, 2009; Dillard and Roslender, 2011; Brown and Dillard, 2013; Dillard and Brown, 2012; Dillard and Yuthas, 2013; cf. Arrington and Watkins, 2002).[29]

Gallhofer and Haslam's (2003) book develops a theoretical appreciation of an emancipatory accounting which reflects the philosophical critique of modernity. Gallhofer and Haslam (2003, p. 8) acknowledge the challenge that dimensions of the latter critique pose to the very idea of emancipation and hence to an emancipatory accounting. At the same time, they argue that this critique leads us to reflect upon and refine the notion of emancipation and the accounting that would further this emancipation:

> …we…need to give consideration to how the critique problematises emancipation and alters the way we should see it, even where emancipation is deemed to be a surviving goal. It turns out that engaging with the critique on these terms allows for the clarification and refinement of how we can properly see and approach the task of enhancing an alignment between accounting and emancipation. The critique here can actually aid the development and promotion of an emancipatory praxis in and through accounting. (Gallhofer and Haslam, 2003, p. 10)

While emancipation has classically been understood in terms of a radical and absolute liberation from a repressive set of chains (and this has been the case in much Marxist and critical theoretical discourse), engagement with postmodern, post-structuralist and post-Marxist thought allows for a broader connotation (Pieterse, 1992). Beyond classical Marxism,

[28]Tinker (2004a) takes exception to Gallhofer and Haslam (2003) in a controversial reading seemingly denying Gallhofer and Haslam's work the status of 'critical' theorising (see Gallhofer and Haslam, 2004b). The work of Laclau and Mouffe, influential in Gallhofer and Haslam (2003), has been substantively shaped by the engagement of a Marxist critical theoretical stance with post-structuralist and postmodern thought (see Laclau and Mouffe, 1987, 2001; Laclau, 1989, 1990, 1996, 2005; Mouffe, 1993b, 1996a,b, 1998, 2013; Ross, 1998; Smith, 1998; Butler *et al*., 2000; Howarth *et al*., 2002; Townshend, 2004; Breckman, 2013).

[29]An accounting study in similar vein, drawing from Judith Butler, is Grisard *et al.* (2015).

progressive aims of a wide variety of constituencies are acknowledged as legitimate. At the same time, a post-structuralist and postmodern reflexivity has engendered a deeper appreciation of the pervasiveness of contextual problematics, and of complexities and uncertainties, encouraging a more cautious and pragmatic approach - a new pragmatism (see Laclau and Mouffe, 1987).

If Gallhofer and Haslam tend towards abandoning an envisioning of revolution in their earlier work, this position is made explicit in Gallhofer and Haslam (2003), if throughout they retain also explicitly a commitment to socially progressive aims. Here, they are influenced by the postmodern and feminist critique of dichotomous thinking (Prokhovnik, 1999). They thus argue for the need to go beyond seeing a dichotomy of repression/emancipation. Beyond such polarization, Gallhofer and Haslam (2003) envisage the possibility of progress (or regression) along a (continuous) spectrum or continuum (see also Bryer, 2014). Such a theoretical position challenges the juxtaposition of conventional accounting and emancipatory accounting: *any* accounting, including conventional accounting, here has emancipatory as well as repressive potential. Gallhofer and Haslam (2003, pp. 12-13) theorize accounting as becoming *more emancipatory* in some instances and *more repressive* in others:

> The philosophical critique of emancipation points to the insight that, in theorising the linkages between accounting and emancipation, one ought to take a critical step beyond the adoption of an over-simplifying and over-totalising perspective by more explicitly delving into the complexity and ambiguity of accounting in action in the context of which it is part. Such a move can be assisted, it seems to us, by the adoption and development of a way of seeing accounting that goes beyond a dichotomous *either/or* thinking whereby accounting is deemed to be either an instance of absolute repression or an instance of absolute emancipation. Rather, as a communicative social practice, accounting can properly be viewed as having *both* emancipatory *and* repressive effects at any instant of time.

The above alignment of accounting and emancipation goes beyond the dichotomous juxtaposition of emancipatory accounting and conventional accounting as read into Tinker

(1984, 1985) and constitutes a significant step in the development of the construct 'emancipatory accounting'. In Gallhofer *et al*. (2015), emphasis is also placed on a particular aspect of Gallhofer and Haslam (2003): their notion that both emancipatory and repressive currents, *together*, run through accounting so as to render it ambivalent or ambiguous in this sense (in terms of its social impact) *at any given moment*. They are not here suggesting, it should be emphasized, that the forces at work are equal or that they are happy with the current balance or mix of forces – they weigh still the negative heavier than the positive forces in appraising accounting in practice (especially established conventional accounting practice and forms of social accounting effectively tending to deflect criticism of corporate activity), even while highlighting the more positive or emancipatory dimensions.[30] This dialectical, if post-Marxist, form of reasoning reflects the complexity involved in the analysis of accounting as a contextually embedded practice.

As we suggested above, from their theoretical lens, Gallhofer and Haslam (2003) articulate the emancipatory project in terms of aligning diverse (progressive) interests, identities and projects, a departure from the classical Marxist formula. This aspect is developed further in Gallhofer *et al.* (2015). It is useful to elaborate on this aspect.[31] Emancipation is understood in this context as a process of betterment experienced by a legitimate identity or interest. Moreover, *emancipations* can be seen here in terms of progressive projects that one seeks to align, which can be pursued by a range of actors and groups. In relation to emancipatory accounting, given the huge scope, this could involve on the one hand academics and on the

[30] Bebbington (1997) indicates emancipatory *dimensions* of social and environmental accounting (cf. Kamla, 2009). The joint functioning or intertwining of the oppressive and emancipatory recalls Foucault, a significant influence on Laclau and Mouffe (see Foucault, 1980).

[31] Reflecting Laclau and Mouffe's post-Marxist work, this theorising illustrates a trend whereby developments in the humanities and social sciences are informed by (as well as informing) the praxis of social movements and related groups. Griggs *et al.* (2014), a collection on democracy and policy bearing Laclau and Mouffe's influence, brings out this tendency well in stressing the productive role of actors and conflict in and through a range of diverse and decentred political practices and legitimate projects.

other practitioners (indeed the two could variously align as well as be in conflict) (Gallhofer and Haslam, 2003; Brown *et al*., 2015; Gallhofer *et al*., 2015; see also Blackburn *et al*., 2014; Dillard *et al*., 2016).[32]

The reflexivity promoted in the theoretical developments in the humanities and social sciences discussed above has been consistent with increased sensitivity to otherness in research and praxis. For instance, Western universal positions have been encouraged to undertake a critical self-questioning (Young, 1993, 2011; Best and Kellner, 1997; Lister, 1997; Ross, 1988). Reduced confidence about ways forward translates into anxiety over the notion of speaking for others, with recognition of a *plurality* of legitimate interests, identities and projects here being a parallel development (Mouffe, 2013). In the area of emancipatory accounting, aside from Gallhofer and Haslam (2003) and Gallhofer *et al*. (2015) - the latter especially emphasizing the importance of seeking to understand the other in the context of taking the plurality of interests seriously - a number of researchers reflect this concern about otherness (see, for example, McNicholas and Barrett, 2005; Kamla *et al*., 2006; Kamla, 2007, 2009, 2015; Brown *et al.*, 2015).

It is important to stress that the increased sensitivity to otherness, however, needs not collapse into a problematically excessive cultural relativism: the force of a strong critique can be retained. Here it is appropriate to note that, if the theoretical developments question the principle of universality (cf. Ross, 1998), one can argue that the very respect for the particular

[32]A whole range of academic accounting studies can thus be interpreted as adding something to emancipatory projects through a new pragmatist lens. A reviewer asked specifically whether Malsch and Gendron's (2013) theorizing of institutional or boundary experimentation in the field of public accounting could be so regarded. We would clearly answer this in the positive, more generally as this interpretive understanding is consistent with a critical developing of institutional perspectives and a great contribution to the task of praxis (and integral thereto) but also not least because of its particular integration of an attempt to theorize change with Bourdieu. Bourdieu has many positive aspects vis-à-vis the critical perspective we are elaborating here, his work reflecting strong commitment to engagement with key perspectives and to seeking to make the world a better place (see also Archel *et al*., 2011 and Modell, 2015, for approaches having affinity with Malsch and Gendron, 2013, in this regard).

(or respect for the different and the other) is a *universal* principle (Calhoun, 1995): the claim that the particular should *always* be respected is a universal claim. This goes beyond relativism and opens the theoretical positioning up to a substantive challenge: seeking to respect the particular while extending a general project of critique (see Benhabib, 1986, 1992, 1994; Calhoun, 1995). Lister (1997) here promotes the construct of *differentiated* universalism, a critical way of seeing consistent with the view that respect for the particular and taking plurality seriously are universal principles. A failure to intervene in order to protect and support the particular, beyond simply acknowledging it while seeking to avoid interference with it, may endanger a particular that is already threatened. The concern to go beyond a problematic excessive relativism is understood to involve a *pragmatic* and *discursive* appeal to common values (Alvesson and Willmott, 1992). Consistent with this, Laclau and Mouffe (1987, 1991) draw upon a new articulation of universality linked to the concern to align legitimate interests (cf. Benhabib, 1986, 1992, 1994): Laclau (2000b) refers to the need to *construct* universality. A pragmatic and discursive commitment to otherness from a critical perspective that also explicitly draws upon 'differentiated universalism' is evident in Gallhofer *et al*. (2015). These themes are thus integral to a way of seeing emancipatory accounting that is becoming more influential.

Following on from the above line of argumentation, post-Marxist new pragmatism is a critical positioning in relation to the currents of post-structuralist and postmodern theory. There is a tension within such theory. On the one hand there are those tending to emphasize the end of certainty and universality. These positions are perhaps in danger of embracing nihilism and pessimism. On the other hand there are those seeking to maintain a commitment to values of solidarity and progressiveness - indeed progressiveness with even deeper and broader aims. The latter positions are concerned to act through agonistic communication,

democratic functioning and intervention (see Alvesson and Willmott, 1992; Arrington and Watkins, 2002; Gallhofer and Haslam, 2003).[33] Gallhofer and Haslam (2003) and Gallhofer *et al*. (2015), are clearly aligned to the latter positions.[34]

A further influence of the theoretical developments in the humanities and social sciences on emancipatory accounting arises from the appreciation, in postmodern and post-structuralist theory, of the dynamics of the signification of concepts and constructs. This entails an associated questioning of taken for granted meanings of concepts and constructs. Gallhofer and Haslam's post-Marxist new pragmatist approach emphatically reflects this influence where they give attention to 'accounting delineation', understood as the outlining or setting out of the meaning of the concept of accounting - an answering of the question 'what is accounting?'. Gallhofer *et al.* (2015) echo and build upon earlier interventions of Gallhofer and Haslam (e.g. Gallhofer and Haslam, 1997, 2003) and work of other critical writers (including, indeed, Tinker, 1984, 1985; see Gray *et al*. 1996). They also extend further earlier post-structuralist appreciation of accounting that sought to push out accounting's boundaries by reference to the notion of 'calculative practice' (e.g. Miller and Napier, 1991).

[33] Any attempt to explain the rise of post-structuralist, postmodern and post-Marxist theory by reference to the dynamics of the social context (a major theoretical endeavour) should properly reflect these tensions. Lash (1990) articulates a relatively early and significant sociology of postmodernism, seeing the latter in terms of culture imploding into the social, this overlapping with theory (some emphasis is given to the 'disorganizing of capitalism', new social movements and technology). Schuurman (1993), in his introduction, draws from a sociological explanation of theory development (stressing politico-economic changes) in discussing postmodern and post-Marxist theory. Such influential studies offer important insights but arguably give more of an impression of postmodern theory as negating prior theorising rather than as creating additional possibilities (of the kind stressed in Laclau and Mouffe) - if Lash suggests the more nuanced position by drawing from Bourdieu to elaborate 'social correlates' between modernism and postmodernism and indicating that postmodern culture can be seen still as 'problem-solving' rather than as irrationalist and as potentially challenging elites and hierarchy (for more recent treatments see Hay, 2002; Barker, 2003; Scholte, 2005; Pieterse, 2010; Desai and Potter, 2013; Griggs *et al*., 2014; Webster, 2014; Beck, 2015). For our part, the new pragmatism that we promote here is emphatically a critical perspective that clearly emerges in a social dynamic but that also reflects an advance and building upon prior theorising (including of past contexts) and for praxis, rather than as something that might be seen as absolutely negating prior theorising (thus, for instance, it acknowledges the continuing importance of class, see Gallhofer and Haslam, 1995, 2003; cf. Žižek, 2000).

[34] The position advocated by Gallhofer and Haslam (2003) and Gallhofer *et al*. (2015) reflects theoretical articulations in the humanities and social sciences that can be understood to involve new ways of seeing the modern and appreciating the legitimacy and possibility of 'modern-type' projects within a postmodern perspective (Gallhofer and Haslam, 1995, 2003; Best and Kellner, 1997).

For Gallhofer *et al*. (2015), emancipatory dimensions of 'accounting' have been overly constrained in various forms of accounting delineation, even and notably in many of those prevailing in critical and social analyses of accounting. They note, for instance, that critical perspectives on accounting are often delimited in remaining at least in some ways overly captured by a professional accounting discourse.[35] Regarding those attempts in the literature to expand the boundaries of what counts as accounting that have used the leitmotif of calculation, Gallhofer *et al*. (2015) acknowledge that these are to an extent liberating. But, at the same time, they comment that these attempts also neglect broader possibilities, actual and historical, and potential, in the word 'account'.[36]

Gallhofer *et al.*'s (2015) critical reflexive attention to the accounting concept is nuanced in that, in promoting an expansive accounting delineation to overcome the constraints of a narrower one, they also point to issues that arise in the usage of very wide-ranging delineations of the accounting concept. The very breadth of these wide-ranging delineations can lead to their rejection in practice. Where a delineation is so expansive that it makes it difficult to place almost any boundaries on the accounting concept, Gallhofer *et al*. (2015) suggest that this ironically may lead actors to maintain usage of dominant narrower delineations (see Gray *et al*., 1996; Gallhofer *et al*., 2015). Thus, Gallhofer *et al.* (2015), whilst mobilizing an expansive accounting delineation, at the same time stress the importance of clarifying the particularities of specific instances of actual and potential accountings used or focused upon in an analysis. Their expansive delineation is actually consistent with their stress on the merit of analysing all kinds of accounting from their critical lens, e.g. varieties

[35]This discourse helped to substantively constitute but also to craft accounting as an academic discipline in the university context, especially after the Second World War.
[36]Account is a root of the word accounting in the English language. There are equivalences and parallels in many other languages with a similar potential to expand accounting delineation.

of conventional accounting, social accounting and counter accounting.[37] The particular character of the accounting in question should be clarified in an analysis. Without clarification of the particularities, they suggest there is a real danger of communication over 'accounting' tending towards a 'talking past each other' as the different notions of accounting in play are poorly appreciated.[38]

In summary, engagement with post-structuralism, postmodern thought and post-Marxism refines and develops emancipatory accounting, giving it more possibilities. Beyond classical Marxism, emancipatory accounting(s) can reflect the concern, through agonistic communication and democratic practice, to align diverse progressive interests, identities and projects. Beyond commitment to a revolutionary stance, reflexivity here promotes notions of emancipatory accounting reflecting a more cautious pragmatism and continuum thinking. Here, any accounting is understood to encompass both emancipatory and repressive dimensions - and these and their relative influence can change so that an accounting can become more (or less) emancipatory. Further, the mobilization of emancipatory accounting(s) can show increased sensitivity to otherness beyond an excessive cultural relativism. This reflects a pragmatic and discursive appeal and commitment to common values of solidarity - embracing a yet deeper progressiveness. Finally, the construct of emancipatory accounting is here articulated as consistent with the notion of accounting as a differentiated universal, acknowledging the (particular) possibilities of an expansive delineation of the accounting concept (Gallhofer *et al*., 2015).

[37] Studies have theorised and worked with constructs such as shadow, silent and counter accounts. These are phenomena that are some distance from conventional accounting in terms of their content, envisaged usage and who prepares them, and that have sometimes been dismissed as 'not accounting' in the literature (see Gallhofer and Haslam, 2003, for a review of earlier studies and their assessment; see Dey, 2003; Gallhofer *et al*., 2006a; Dey *et al*., 2011; Agyemang and Lehman, 2013; Thomson *et al*., 2015; Vinnari and Laine, 2015). Gallhofer *et al*. (2015) are affirming the 'accounting-ness' of these phenomena.

[38] Gallhofer *et al*. (2015) offer several illustrative examples from the literature and discourse on accounting policy.

4. Mobilizing 'emancipatory accounting' as a critical new pragmatist construct: a reflexive appreciation

In this section we summarize a positive assessment of a post-Marxist new pragmatist perspective on emancipatory accounting and then develop a more refined and nuanced position through a reflexive appreciation. We begin by summarizing the positive in a post-Marxist new pragmatist perspective on emancipatory accounting and articulate in this regard the prospects for an increased usage of the emancipatory accounting construct. We suggest that emancipatory accounting may come to be more central and generally applicable, noting that an increased mobilizing of the construct may here in effect counter negative connotations of the word emancipation that in some contexts are significant. We go on to develop a more reflexive appreciation of the more negative possibilities in this mobilizing of emancipatory accounting. We consider whether the usage of the construct might become more mundane and what the negative implications of that might be. We especially reflect on the possibility that the broader construct of emancipatory accounting may effectively come to be *diluted*. In response to acknowledging this negative possibility, we consider whether the prospect of dilution might be countered by being more *explicit* when mobilizing emancipatory accounting. In critically reflecting on the strategy of being more explicit, we begin to appreciate more of the ambivalence in the mobilizing of emancipatory accounting and the need for caution and balance. We move towards a synthesis in our argumentation in relation to the mobilizing of the construct by emphasising that substance is more important than form - where form notably includes labelling, as in the explicit usage of the construct 'emancipatory accounting'. In this respect, we emphasize that particular approaches or modes of praxis operationalization are appropriately challenged and questioned in terms of their

substance, no matter how explicit they are. And we argue that in challenging or questioning them one should be consistent with the principle of non-dichotomous continuum thinking. We end this section by suggesting an agenda for future research that illustrates the possible positive development.

On the positive possibilities of the post-Marxist new pragmatist perspective on emancipatory accounting

A number of aspects of the post-Marxist new pragmatist perspective on emancipatory accounting promise to inform meaningful progressive work. The broadening out of 'emancipatory accounting' suggests more possibilities for the progressive mobilization of the construct. The various refinements to the Tinkerian position and the embracing of a non-dichotomous thinking constitute broadenings out of the construct and indicate wider possibilities for its usage.[39] Further, the move beyond an objective of grand revolutionary transformation towards multiple progressive objectives increases the possibilities for the construct in terms of linking emancipatory accounting to these other progressive objectives and to other types of progressive change (including, as Masquefa *et al*., forthcoming, suggest, in micro-level contexts). To put it differently, the move beyond the idea that progressive change is brought about by a single act of a single agent of history increases the possibilities for the construct in relation to a range of progressive interests, identities and projects. Various emancipatory *accountings* can be implicated in the pursuit of *multiple* objectives reflecting a *plurality* of interests, identities and projects – and a striving to align these (Gallhofer *et al*.,

[39] In our earlier discussion we elaborated how emancipatory accounting has for some come to be seen in broader terms as multi-dimensional, mutable and embedded in a dynamic context. Our articulation of a shift from seeing accounting as either emancipatory or repressive, to seeing it as becoming more (or less) emancipatory along a continuum also constitutes a broadening out of the emancipatory accounting construct. Appreciation of accounting as a mix of emancipatory and repressive - or progressive and regressive - forces at any moment is again a broadening of the emancipatory accounting construct. All these broadenings of the construct logically suggest more possibilities for the construct's mobilization.

2015). We should note that, in this regard - as Gallhofer and Haslam (2003) and Gallhofer *et al*. (2015) emphasize – a pragmatic, progressive and pluralistic perspective is far from suggesting that overcoming the alienation of labour is irrelevant for critical social analysis and praxis: the concern to overcome this alienation, suggestive of *its* emancipatory accounting, is still indicative of a progressive project of great significance and worthiness (see Squires, 1993; Žižek, 2000).[40] Thus, the new critical pragmatist construct in this sense *adds* to previous possibilities of the construct. The concern to be sensitive to the other is suggestive of a variety of particular positive possibilities (Gallhofer *et al*., 2015).[41] And the notion of accounting delineation as developed by Gallhofer *et al*. (2015), which fits well with Laclau and Mouffe's post-Marxist theorising, suggests that various emancipatory accountings can play their role as agonistic democratic communications in fostering progressive projects and constructing chains of equivalence[42] to forge counter hegemonic ways forward (see Mouffe, 1996a,b; Laclau and Mouffe, 2001).[43] In short, one can now appreciate *more ways* in

[40] We might again add some clarification here on the relationship between new pragmatism and pragmatism in more general usage. New pragmatism is here understood as that special variant associated with a post-Marxist praxis concerned to foster a counter hegemonic force entailing alignment of interests/identities/projects that it deems legitimate and progressive. At the same time, the reflexivity and contextual awareness promote at least some actions here that are pragmatic in the more general sense of that word (reflections on development theory and its implications for policy found in Schuurman, 1993, are here apposite).

[41] Gallhofer *et al.* (2015) engage with post-structuralist, postmodern and post-Marxist developments in the humanities and social sciences (see Hall, 1994; Benhabib, 1995; Kwiek, 1996; Mouffe, 1996a,b; Best and Kellner, 1997; Smith, 1998; Allmendiger, 2002; Critchley and Marchart, 2004; Laclau, 2005; Mouffe, 2013). In accounting, links between pragmatism, postmodern and post-structuralist theoretical developments and the construct emancipatory accounting are evident in studies such as Gallhofer *et al.* (2006b), McKernan and Kosmala (2007), McKernan (2011) and Gallhofer *et al.*(2015) (cf. Moerman, 2008; cf. in management studies Alvesson and Willmott, 1992).

[42] Agonistic democratic communication here acknowledges the imperfect character of communication and democracy in the real world while nevertheless being concerned to pursue the betterment of these phenomena in practice so that the voices of the people are better reflected (greater democracy) and there is more open, comprehensive and inclusive, communication. The progressive actor's concern here is to seek alignment of the different identities/interests/projects deemed progressive and legitimate so as to bolster counter hegemonic praxis: Laclau and Mouffe refer to this in terms of seeking to construct 'chains of equivalence' against a common enemy (such as neoliberalism). The concern to build networks can be integral thereto, including the networking of constituencies that might not be readily suggested in earlier radical political discourse (these being locations of legitimate interests in an agonistic perspective). Networking of civil society groups but also institutional actors often reflects such logic (see Bebbington, 1997; Gallhofer and Haslam, 2007; Brown *et al*., 2015).

[43]On accounting delineation, it remains problematic that much of the accounting literature, even the critical literature, restricts itself to working with or substantively reflecting professional accounting discourse (the

which accounting can be emancipatory. The wide range of positive possibilities for radical engagement that Gallhofer *et al*. (2015) promote also suggest more possibilities for the involvement of accounting academics as researchers (in which regard they add support to Sikka *et al*., 1995; Cooper, 2005; and, McKernan, 2011; see also Gallhofer and Haslam, 2003) and as educators in the mobilization of emancipatory accounting.[44]

The above positive dimensions of a post-Marxist new pragmatist emancipatory accounting have the potential to increase the popularity of the construct, rendering emancipatory accounting more central and generally applicable. The new way of seeing the emancipatory accounting construct is likely to engender increased usage of emancipatory accounting so that the construct may become more central and generally applicable. That is, the shifting meaning of emancipatory accounting as we have articulated it promises to make the construct more appealing to a wider constituency and the discourses thereof.[45]

This prospective influence is arguably going to be more easily achieved in some contexts than in others. Anything linked to 'emancipation', given how this word or concept has been intertwined in a problematic history of 'Marxism' in practice, may have a negative connotation in a range of discourses. This point is indeed appreciated by Laclau (1996). To elaborate, particular issues arise in different countries and regions. For instance, some countries and regions have been through a 'real world' communist period and some continue

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phenomenon remains also clear in accounting education). This restricts possibilities, even if professional accounting continues to be a very worthy focus of critique (Gallhofer *et al*., 2015).

[44] See the discussion in Gallhofer and Haslam (2003), where the need to articulate critical appreciations of practice and ways forward implicating wider accounting delineation is stressed. The link to accounting education of the concerns addressed in this paper is appreciated by Boyce and Greer (2013) and in Broadbent *et al*. (1997, p. 271): 'A…central suggestion is for an emphasis on the development of critical accounting education. The aim should be to provide opportunities, not only for a radical accounting education consistent with a critical perspective, but also, and more specifically, for integrating the notion of an enabling accounting function as an educational focus'.

[45] By wider constituency we simply mean here more of those members of the community with an interest in accounting (i.e. more people and groups in society). Thus, in accounting academia, more are more likely to identify with emancipatory accounting.

to experience 'real world' communism. In these contexts the word 'emancipation' might be very familiar, being for instance commonly written into a multitude of street and place names. Laclau's (1996) argument concerning the negative connotation of the word would here have a particular resonance: for instance, it may be bound up in remembrance of very difficult and problematic times or seen as a quite empty political slogan.[46] These contextual issues suggest modifications as to how praxis implicating emancipatory accounting should be mobilized in different contexts. But the new post-Marxist treatment of emancipation does have general strengths in this respect, as we have indicated. These strengths can be reflected in and through emancipatory accounting.

Applying Reflexivity: on the broader usage of the new pragmatist emancipatory accounting construct

We see the increasing influence of a post-Marxist new pragmatist emancipatory accounting as a positive development. But post-Marxist new pragmatism also encourages reflexivity and here we turn to consideration of problematic issues that may arise in the broader usage of this new emancipatory accounting construct.

An expansive notion of emancipatory accounting, if gaining purchase in academic discourse and beyond, may render the construct somewhat *mundane* (and in a sense somewhat 'boring'!). Yet, that need not imply a demotion in status or in importance of the view of accounting as having emancipatory dimensions and possibilities. Žižek's (2014, p. 3) reading of Chesterton is illustrative: civilization may come to be taken for granted and widely accepted so that it is boringly mundane in the discourse of today - but that does not efface the

[46] We would like to acknowledge a comment from Sisi Zou emphasising this point.

radical actuality and potentiality in civilization. If being boring and mundane indicates the gaining of wide acceptance that in itself is not a bad thing - the question is *what* is being accepted and supported.

In this regard, a danger in the broadening out of 'emancipatory accounting' is in the *dilution* of the idea. Broader conceptions of emancipatory accounting may come to translate in effect to overly vague notions of 'better' accounting. Such notions might be more readily embraced as desirable objectives by the interested community but may be so diluted as to extend beyond the ambit of a progress that is consistent with a critical perspective as we have articulated it (beyond the progressive projects, interests and identities that Gallhofer *et al*., 2015, see as the crucial drivers; see Mouffe, 2013).[47]

How may we counter the negative possibility of dilution? Just as we should not lose sight of the radical progressiveness and potentiality in 'civilization' (cf. Žižek's, 2014, own line of argumentation), likewise we should not lose sight of the radical possibilities of 'emancipatory accounting'. Perhaps one way of countering the dilution of the notion in the terms expressed above is to mobilize emancipatory accounting explicitly and clearly in a commitment to social betterment that underscores its radical possibilities and significance - that is, to indicate the alignment to progressive interests, identities and projects. In this way, the more expansive construct of emancipatory accounting may retain its radical edge (see Mouffe, 2013).

Being explicit can bring a number of benefits. For example, it may give encouragement to and bolster the confidence of those concerned to bring about a better world through radical engagement that has an interface with accounting. This is especially important since some

[47] More cynical possibilities here include that emancipatory accounting may be more emphatically used - just as integrated reporting, social accounting and sustainability accounting have been - as part of a rhetoric so as to enlist support for and deflect criticism from corporations and the established order.

positions, including some translations of post-structuralist and postmodern discourse, offer little in the way of a vision of where we would like to be, what needs to be changed and what can be done. What Best (1995, p. 270) noted over twenty years ago is still relevant today: 'Ours is an age devoid of emancipatory vision'. Not all visions implicit in discourses of today will have the same level of social progressiveness, so being explicit may be a way of reducing doubt about the matter, avoiding being misleading and keeping on a progressive course. Clarifying the progressiveness of one's position can be consistent with promoting and seeking to realize a vision of a better world. It is consistent with a concern to engage with others from positions reflecting our values and to develop social and global communication – and thus to build community. It is also consistent with facilitating a changing of minds and transforming character and behaviour towards a commitment to realising a vision of betterment (see Gallhofer and Haslam, 1997).

But are there downsides in being explicit that one needs to take account of alongside the upsides? One can appreciate some negatives in the explicit usage of emancipatory accounting. It can be argued that the very naming of the construct to some extent can serve in research to displace a very worthy concern to strive to be as open as possible in theory development and to maintain commitment to engagement with the empirics and the practices that are so important to understand. It may be that such a concern, partly at least, helps to explain the ostensibly neutral language of much accounting research. For instance, interdisciplinary accounting studies such as Briers and Chua (2001) and Jordan *et al*. (2013) refrain from being explicitly critical and like many studies refrain from indicating accounting's emancipatory dimensions, actual or potential: in their studies usage is made of ostensibly neutral terms such as 'boundary objects' and 'mediating instruments'. While we acknowledge this line of reasoning, it can be substantively countered by the contention that

the new pragmatist post-Marxist theorising we are promoting is already a very open approach and one can strive to commit oneself to openness in critical research (Laughlin, 1995; Gallhofer *et al*., 2013).

A further argument that could be made here, and one potentially of greater weight vis-à-vis praxis, concerns the dimension of *realpolitik*. Avoiding explicit usage of the emancipatory accounting construct in research may be consistent with a strategic rhetorical style. The ostensibly neutral language of 'mediating instruments' may for instance reflect an effort to build rhetorical style through, e.g., matching the 'neutral' allusion of other types of influential research, which some may see as valuable (although Willmott, 2015, may regard such strategizing as cynical).[48] More generally, it may reflect a strategic concern to avoid a pigeon holing of researcher positions that might have problematic consequences.[49]

The above suggests the need for caution and balance in mobilizing emancipatory accounting. Perhaps there are some situations where a very explicit usage of emancipatory accounting is the most effective approach, while in other contexts an explicit usage is far from helpful. In

[48] Willmott (2015, p. 107) refers in this regard to some researchers being concerned not to ruffle the feathers of patrons. At the same time, consistent with the new pragmatist post-Marxist reasoning we are promoting, Willmott (2015) stresses that the critical social science he pursues is not utopian.

[49] Several studies in accounting framed through perspectives that are not explicitly critical (and do not mobilize 'emancipatory accounting' or any critical theoretical equivalent) arguably have critical dimensions and provide critical insights. For some, framings that are not explicit as to their critical character – e.g. variants of Actor Network Theory (and sociology of science approaches), Grounded Theory and Institutional Theory – may nevertheless entail a critical and problematizing perspective on accounting's functioning (see Doolin and Lowe, 2002; Suddaby, 2006; Alcadipani and Hassard, 2010; Charmaz, 2011; Modell, 2015; see also Latour's, 2004, concerns about critique). And Willmott (2015), noting that his paper's title is provocative, acknowledges that, e.g., institutional theoretical framings are critical *in some sense* (e.g. in challenging mainstream economic and social science perspectives for their lack of attention to human behaviour's institutionalization). It is also interesting to note that some of those not explicit about their critical character indicate a critical dimension by making clear a concern to develop their positions by drawing from critical work. Some theorists, as Willmott (2015) notes for the case of institutional theorists, draw from critical social theory (notably, in the case of institutional theory, Bourdieu and Giddens) to in effect develop their perspective in a critical direction, while some explicitly call for and attempt to move in such a direction (Seo and Creed, 2002; Lawrence and Suddaby, 2006).

some cases, whether one is explicit or not may be of limited importance.[50] In this regard, it is noteworthy that writing an academic article can be different from engaging in other forms of praxis. Regarding strategic deployment of language, we acknowledge that the decision to explicitly use the construct emancipatory accounting is always made in a context and in relation to a contextual dynamic, the nature of which should be considered (Gallhofer and Haslam, 2003).

In relation to issues such as the above, what matters is the *substance* of an intervention rather than the form, where the form includes a labelling of an intervention as an explicit mobilizing of emancipatory accounting. That clearly needs to be appreciated in assessing any particular intervention. If it is difficult to assess an intervention one should still be concerned to try to do this.[51] In whatever way an intervention is labelled, it is important to be concerned to challenge and question an intervention. Following the principles elaborated, in challenging or questioning an intervention or approach thereto one should apply non-dichotomous continuum thinking.[52] This facilitates appreciation of other perspectives and dialogue, enhancing the likely effectiveness of an emancipatory accounting mobilization. [53]

[50] Regarding the point about reducing doubt, avoiding being misleading and keeping on a progressive course, perhaps in some cases an emancipatory intent is clear without the need to be explicit about it. Much of the research literature reflects that, in the social sciences and humanities in general, analysis of phenomena is theory and value laden (see Bernstein, 1976). And the themes, referencing and pointers of papers with more emancipatory intent might clearly suggest this intent in many cases. This will not always be the case, however, and not everyone will find things so clear.

[51] Similarly, past failings should not negate future efforts.

[52] For Willmott (2015), institutional theory – and similar argumentation may apply to the other 'non-explicit' framings referred to – is not substantively 'critical', e.g. in putting the 'cart of meaning' before the 'horse of power' (see also Cooper *et al*., 2008; Munir, 2014). Willmott (2015) adds that the neglect of Foucault in institutional theory and only 'superficial acquaintance with diverse variants of critical social science – from Habermas to Laclau and Mouffe' are significant. His argumentation (which draws from a similar theoretical reference point to our own) substantively reflects our own concern that critical work should be aligned to progressive interests, identities and projects. And we agree with Willmott's (2015, p. 110) view that it would be *better* to begin with a substantive critical perspective and then consider how elements of, e.g., institutional theory might enrich that (Vinnari and Dillard, 2016, attempt to develop an agonistic democracy perspective through Actor Network Theory). Gallhofer and Haslam (2003) refer to developing a critical theory through engagement with new perspectives in the social sciences and humanities (following the tradition of the Frankfurt School, which Willmott, 2015, highlights). Concurrently, the perspective we are promoting seeks to move away from dichotomies (such as critical/not critical in theoretical framings) and to encourage agonistic

Potential research in pursuit of the positive possibilities

It is helpful to elaborate potential research illustrative of the positive possibilities of a critical new pragmatist emancipatory accounting. A critical new pragmatist appreciation of emancipatory accounting is suggestive of a wide range of meaningful future research possibilities. These intersect substantively with those delineated by Brown *et al*. (2015, pp. 640-3) and Gallhofer *et al*. (2015), studies influenced by Laclau and Mouffe's new pragmatist discourse.

We should initially note that our perspective emphasises that one can gain insights from critical reflection upon *any* attempt to understand practice and from appreciation of *any* form of strategic intervention in the name of changing things. And our perspective appreciates the spectrum of possible research methods in this respect too. These points are especially

communication in society (which includes between researchers). It may be more feasible to do the latter and maintain/build communicative lines of engagement with different positions by e.g. reference to how perspectives *differ as to their critical nature* rather than labelling some as 'not critical'. A critical new pragmatist mobilising of emancipatory accounting may help build bridges and enhance commonalities among various views – consistent with a move towards the construct's wider applicability. And the perspective we promote here aims to find critical insights for meaningful praxis in any focus or phenomena, including in *any* research study. This is facilitated by non-dichotomous thinking - which can impact dialogue. To clarify, in this regard, non-dichotomous thinking challenges wherever possible the construal of absolute differences of position and instead sees them in relative terms as points on a spectrum or continuum, opening up more possibilities (Prokhovnik, 1989; Gallhofer and Haslam, 1995, 2003).

[53] The mushrooming of perspectives arising in the analysis of accounting has too often been accompanied by failure to communicate across perspectives. The phenomenon of talking past (or tending not to talk to) each other has reached new levels in accounting, bearing in mind the variety and mutability of ways of seeing. One aspect of this is that there is a danger of antagonists - where they break from an otherwise relatively passive (if consequential) isolationism - not appreciating what they are struggling over. They might talk past each other as they become lost in or fixated with their own accounting delineations and conceptualisations. Attempting to clarify the meaning of particular accountings focal in analyses is important here (Gallhofer *et al*., 2015). In the realm of methods as well as more generally one has to find a way of engaging with different approaches and debating their value (see Gallhofer and Haslam, 1997; Gallhofer *et al*., 2013). Issues arise when communication and synthesis development have little priority, including a highly problematic tendency to exclude social constituents with an interest in the engagement. And splits between different anti-establishment type positions have long and often plagued critical praxis: it is not surprising to find the phenomenon in relation to accounting. Partly, it is a question of what value and possibilities one deems to attach to (imperfect) communication. For us, a critical new pragmatist mobilizing of emancipatory accounting can help counter negatives of a tendency to fragmentation.

consistent with and reflective of the view that emancipatory accounting can in effect be more central and more widely applicable in research.

Focusing in, our perspective sees the merit of gaining in-depth appreciation of the progressive interests of our times in relation to accounting (in this regard, see Boltanski and Thévenot, 2006, for a relevant and reflective perspective; in accounting, see Annisette and Richardson, 2011; see also Griggs *et al.*, 2014). Such appreciation can also inform visions of betterment. Reflecting on potential future research, a great variety of questions can be suggested. How do values and positions differ (see Brown and Dillard, 2013)? What potential chains of equivalence between legitimate interests, identities and projects are suggested?[54] What are the obstacles to overcome? Could accountings be involved in lending support to the legitimate interests/identities/projects? Could accountings help to articulate and communicate chains of equivalence? How can the concerns about 'loading the dice' found in Archel *et al*. (2011) be overcome here? What social factors and dynamics shape the outcomes of these processes (see Gallhofer and Haslam, 1991)? What attempts are there to pursue emancipatory goals through what Brown *et al.* (2015) term extra-institutional (see Gallhofer *et al*., 2006; Thomson *et al*., 2015) and institutional (see Gallhofer and Haslam, 2003; Dillard and Roslender, 2011; Bryer, 2014; Masquefa *et al*., forthcoming) modes of engagement? What is the actual and potential role of accountings in this context? What appears to be more effective? How should effectiveness be assessed? What new accounting mobilizations, in terms of wider delineations and creative and innovative prescriptions (see Atkins *et al*., 2015), might change things? Can new informed strategies, perhaps implicating accountings, be designed and empirically assessed? What notions of contingency apply? What identities and interests are marginalized and/or emergent? How can accountings better work for the emergent/marginalized? How do

[54] Brown *et al*. (2015) wonder here if it is possible to build alliances between 'business case' advocates of corporate social responsibility and those seeking radical transformation regarding sustainability, or between 'deep' ecologists and labour interests.

we best ensure reflection and involvement of the voices of emergent/marginalized? The construct of emancipatory accounting itself can be developed through reflecting on alternative theories and by exploring other parallel areas such as emancipatory management and emancipatory education.[55] This is to give a flavour of the research possibilities, possibilities that again illustrate the potential wide applicability of the emancipatory accounting construct.

5. Concluding Comments

In this paper we sought to trace out developments in the history of the emancipatory accounting construct. And we aimed to draw insights from a reflexive appreciation concerning this construct's potentially greater centrality and more general applicability. We also sought to enhance our understanding through reflection upon the possibilities of the construct for accounting discourse and praxis. For our purposes, Tinker's (1984, 1985) explicit usage of 'emancipatory accounting' provided an appropriate starting point. We elaborated how Tinker's (1984, 1985) Marx-inspired critical thought in effect encouraged a reading of emancipatory accounting as identifying in a strong and harshly clear-cut way with revolutionary transformation. Next, we traced how subsequent analyses that came to gain influence suggested a broadening out of the meaning of 'emancipatory accounting'. These analyses broadened out the notion that accounting can be emancipatory by theorising its multi-dimensionality, its mutability and its embeddedness in a dynamic context. Revolutionary transformation as read into Tinker's (1984, 1985) Marx-inspired thought came no longer to be understood as the key objective in this discourse. Rather, a diverse array of progressive objectives came to be envisaged that one can pursue and strive to align –

[55] Of course, these other areas can also learn from developments in emancipatory accounting.

implicating emancipatory *accountings*. Next, the notion that change is a movement along a continuum so that accounting is more (or less) emancipatory through time came to be emphasised. An aligned development here was the emphatic conceptualization that emancipatory and repressive dimensions work concurrently through accounting in context. These latter perspectives suggested a much more cautious and pragmatic approach to the mobilising of an accounting that would be (more) emancipatory. We characterised these conceptual manifestations as constituting a new pragmatism. The latter reflects a critical theoretical engagement with developments in thought in the humanities and social sciences. We also understood these new ways of seeing to entail an enhanced sensitivity to otherness in praxis. And, we indicated how the possibilities came to be enhanced further by a serious consideration of the issue of accounting delineation.

In promoting this emancipatory accounting, one retains a strong critical theoretical emphasis on the possibilities of communication in context. The notion of accounting as a communicative practice - that one can also communicate about - is here of great importance. Accounting here may be seen in terms of processes of informing and seeking to arrive at social understanding, albeit through agonistics. Emancipation through accounting is envisaged to require active engagement with relevant constituencies in communicative arenas. This in turn requires thought about an array of strategies that might further emancipatory accountings' purposes.

In this paper, we suggested that emancipatory accounting, now richer in its possibilities can become more central and generally applicable and can come to be used more widely, suggesting an array of emancipatory projects involving accounting. We elaborated a reflexive

appreciation that sought to build a nuanced position in relation to the promotion of emancipatory accounting mobilization.

With due sensitivity, and in keeping with a reflexive approach, we are concerned to promote the recent orientations that envisage rich possibilities in an emancipatory accounting reflecting a post-Marxist new pragmatist perspective. We end this paper with a quote from Derrida:

> A word on the important theme of emancipation. Simon Critchley claimed that I said something surprising when I remarked, in 'Force of Law', that I refuse to renounce the great classical discourse of emancipation. I believe that there is an enormous amount to do today for emancipation, in all domains and all the areas of the world and society. Even if I would not wish to inscribe the discourse of emancipation into a teleology, a metaphysics, an eschatology, or even a classical messianism, I none the less believe that there is no ethico-political decision or gesture without what I would call a 'Yes' to emancipation, to the discourse of emancipation… (Derrida, 1996, p. 184)[56]

[56] We thank an anonymous reviewer for highlighting this text.

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