Unpacking dialogic accounting: a systematic literature review and research agenda

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Abstract

Purpose – This article aims to contribute to the critical accounting literature by reviewing how previous studies have addressed the topic of dialogic accounting (DA), examining the main themes investigated and discussing potential further developments of the DA research agenda.

Design/methodology/approach – The present study builds on a systematic literature review of 186 research products indexed on Scopus, Web of Science and Google Scholar that were published between 2004 and 2019 in 55 accounting or non-accounting scientific journals and 14 books.

Findings – First, a content analysis of each contribution informs a classification in terms of research design, methodology, geographical setting and sector of analysis. Second, a bibliometric analysis provides several visual representations of the network of research products included in our review using bibliographic coupling, cooccurrence and coauthorship analyses. Third, and most importantly, the main narrative review discusses the development of the research strand on DA from the seminal works that introduced the topic, through the core of critical contributions inspired by the struggle between democracy and agonism, to the most recent contributions, in which new topics emerge and innovative methodologies are applied to the study of DA.

Originality/value – The main contribution of this manuscript is twofold. In addition to providing a systematic, bibliometric and narrative review of the evolution of nearly two decades of literature on DA, the present study is intended to collect ideas for further research and to discuss how the advent of new technologies and the peculiarities of various institutional contexts can shape the future research agenda on this critical form of accounting.

Keywords Dialogic accounting, Literature review, Critical accounting, Social and environmental accounting, Bibliometric analysis

Paper type Research paper

1. Introduction

Dialogic accounting (DA) is a recent field of study among accounting disciplines that has been highly productive in the last two decades. The growing recognition of the contested nature of accounting information and the importance of responding to a wider range of interested constituencies has led many scholars to propose a rethinking of the roles of reporting practices, including calls for new accounting processes that are deeply rooted in a pluralist society (Boyce, 2000; Cooper and Morgan, 2013; Dillard and Ruchala, 2005; Macintosh and Baker, 2002). DA recognizes that states, non-governmental organizations (NGOs) and local communities may play a fundamental role in developing the dialogic codifications of civil society that are representations of not only community life but also societal structures and "*thought-languages*" that condition an organization's actions (Freire, 1970). Bebbington *et al.* (2007a) posit DA as the

engagement and involvement of multiple constituencies in projecting and developing innovative accounting tools and techniques that can gather, manage and report relevant and timely information. This approach should allow stakeholders to be involved in decision-making processes and dialog that could lead to the creation of shared platforms and possible solutions to problems associated with organizational conduct (Bebbington *et al.*, 2007b; Bellucci *et al.*, 2019a, 2019b; Vinnari and Dillard, 2016).

Brown and Dillard (2014) proposed several potential approaches to DA that are worth considering, including scenario workshops, deliberative mapping, multicriteria analyses, open space technologies, *Q* methodology and dissensus conferences.

Conversely, monologic accounting is structured in such a way as to ensure that the information needs of investors affect the values and principles of accounting and reporting systems. In satisfying these needs, monologic accounting is assumed to serve everyone, regardless of their political viewpoints. Alternative perspectives are not considered because they can "distract" from the main objective of monologic accounting: to provide current or potential investors with expected information. As Brown (2009, p. 316) argues, "*Monologic accounting also reflects a finality orientation; the 'facts speaking for themselves'*".

From a dialogic perspective, interaction can help develop accounting and reporting models that are based on a multidimensional approach and are sensitive to power differentials in society (Bebbington *et al.*, 2007a, b; Frame and Brown, 2008; O'Dwyer, 2005). Thomson and Bebbington (2005), for example, call for the unitary approach associated with monologic accounting to be replaced by a polyvocal citizenship perspective (Gray, 1997), while encouraging new forms of nonfinancial accounting and reporting (such as social or environmental accounting) that take stakeholder engagement seriously.

In the present study, we conduct a systematic literature review to answer two fundamental research questions—What has been done? and What could be done?—about DA (Broadbent and Guthrie, 2008; Mauro *et al.*, 2017).

The present literature review has a triple purpose. The first is understanding the main insights, innovations and concrete contributions that the specialized literature has produced in the last three decades on the investigated topic. The second involves the clustering of the most relevant contributions to identify subthemes and how the DA literature has evolved over time. The third is to highlight overlooked areas or research to direct further studies and establish a research agenda.

The study provides a systematic, bibliometric and narrative review of the evolution of nearly two decades of literature on DA, discussing the development of the main research strands and the most recent contributions on new topics and innovative methodologies. We thus contribute to collecting ideas for further research and for discussing how the advent of new technologies and the peculiarities of various institutional contexts can shape the future of DA.

Accordingly, we divided the research process into three steps:

(1) We defined a research protocol and carried out a systematic literature review process to define a perimeter for the research strand;

(2) The main contributions of the gathered papers were subjected to content and bibliographic analyses for a more in-depth investigation; and

(3) Relevant issues were suggested for further narrative analysis, the main findings were summarized, opportunities were emphasized for further research and conclusions were obtained.

The article is structured as follows. Section 2 provides a brief introduction to the thought of the main sociologists and pedagogists (Freire, Habermas, Laclau and Mouffe) that inspired the design and consolidation of the branch of studies on DA. Section 3 presents our

articulated research design and the preliminary analyses. In particular, Section 3.1 describes the steps and protocols of the systematic literature review; Section 3.2 classifies the contents of the 186 publications in terms of research design, methodology, geographical setting and sector of analysis; and Section 3.3 provides several visual representations of the network of the research products using bibliographic coupling, cooccurrence and coauthorship analyses. Then, Section 4 provides a narrative review that discusses the development of the research strand on DA from the seminal works that introduced the topic, through the core of the critical contributions to the most recent contributions, in which new topics and methodologies emerge. Finally, Section 5 draws conclusions that identify and discuss the lines of research that the DA literature might explore in the future.

2. Antecedents of DA in the social sciences

Among the studies that most inspired the research on DA are the "pedagogy of the oppressed" and the theory of dialogic action elaborated by Freire in the second half of the twentieth century; the concepts of deliberative democracy and the public sphere theorized by Habermas in the last quarter of the twentieth century; and more recently, the theories on democracy, competition and antagonism elaborated by Laclau and Mouffe. Before conducting our systematic, bibliometric and narrative reviews of the literature and commenting on our main findings, we briefly review some of the ideas and political doctrines that have most influenced the subsequent studies of DA.

The "Pedagogy of the Oppressed" (Freire, 1970) is generally considered one of the foundational texts of the critical pedagogical movement. The objective of this theoretical doctrine is to allow oppressed people to rediscover their sense of humanity and overcome their conditions while profoundly changing the way of life of the oppressors.

Freire emphasized the need to provide poor, excluded or oppressed peoples with an education that is innovative, modern and anticolonial, not simply an extension of the colonizing culture. His studies were fundamental in understanding the critical role of giving a voice to those who have traditionally been excluded from the contexts of dialog and participation. Making such individuals critical agents is a form of radicalizing democracy that has inspired and still inspires theories and practices developed in different regions of the world (Freire, 1970). Dialog in this theoretical approach plays a crucial role since it extends the learning and education process to the whole community as a builder of reality (Flecha and Puigvert, 1998). This theory advocates building a new concept of reality to plan a new future. The agents who engage in dialogical action create this new reality. According to Freire, a dialog is not a simple conversation; rather, it is the process by which different people coordinate action to achieve a common goal (Flecha, 2004).

The theory of dialogic action, developed in the 1960s, has not only become a milestone in pedagogy but also has had a great influence on the social sciences, particularly in the last decades of the twentieth century and the early twenty-first century. Dialogic action must be devoid of dogmatism or authoritarianism (Freire, 1970). In dialogical action, the participants – originally students – cease to be passive recipients of information and become active agents of critical inquiry. The essence of this dialogic action, as a tool for transforming reality, has been incorporated by the most important social scientists of the twentieth century, such as Jürgen Habermas or Ulrich Beck (Beck and Beck-Gernsheim, 1995; Habermas, 1984). Habermas, in particular, studied critical theory and pragmatism. The theoretical ideas of "communicative rationality" and the "public sphere" help in recognizing the need to integrate dialog into all spheres of public and private life.

Leading social scientists have therefore proposed the demonopolization of expert knowledge (Beck et al., 1994) based on everyone's capacity for language and action (Habermas, 1984). In the "theory of communicative action" (Habermas, 1984), the need to

replace the "claims of power," which are present in everyday relationships both in public and private settings, with "claims of validity" are particularly evident. The latter are a form of dialog that prioritizes the truth of the expressions, including the use of a just and respectful language: when behavior is described in terms of communicative action, and all actors are ready to act on an equal footing, any privileged position is lost (Habermas, 1984).

The central idea of the bourgeois public sphere is that the whole community of individuals jointly participates in the critical-rational debate over matters of general interest (Habermas, 1989, pp. 14–26) and dialog enables one to understand "the social world and to drive social change by illuminating potentials for social change" (Finlayson, 2005, p. 9). One of the central tasks of democracy is to determine public opinion in association with political action. In particular, an "ideal speech situation" gives rise to political participation in the form of language and debate (Alfaro, 2006, p. 908). Ideal speech situations (1984, 1987, 1989), in fact, represent communication between interested parties in undistorted conditions that can be expressed in "a discursive arena hosting debate, deliberation, agreement and citizen action" (Dahlberg, 2005; Villa, 1992, p. 712). Communicative action assumes language is a means of achieving understanding (i.e. a pragmatic interest), while in a discourse ethics situation, communicative participants use language to create meaning, coordinate actions and create social order (Habermas, 1984, p. 99).

Between the end of the twentieth century and the beginning of the twenty-first, in political theory, some authors, inspired by the concept of dialogic action, advanced different ideas and made different proposals in the elaboration of possible ideas of radical democracy. Competitive pluralism is one of these theoretical approaches that is based on the assumption that political conflicts arise from a moment of antagonism embedded in social relations (Mouffe, 2000). In competitive pluralism, "politics" is "the set of practices, discourses and institutions that seek to establish a certain order and organize human coexistence" (Mouffe, 2000, p. 101), while the "political" is "inherent in human relationships." In the "political," a fundamental role is played by the concept of a "chain of equivalence" (Laclau and Mouffe, 2001, p. 127). According to the latter, identities lack souls and essences and are constituted by a differentiation from other individualities. Consequently, identities unite into a single collective identity only by differentiating themselves from others. Without becoming identical, an identity's constituent parts are equivalent in the sense that they are in a coalition against something they jointly oppose (Laclau and Mouffe, 2001, p. 128). Moreover, the fact that all collective identities consist of such "chains of equivalence" that rely on coalitions against others explains why a "dimension of antagonism" is inherent in any social relationship. For politics, this concept means that there can be no relationship without antagonism, that is, without the parties conceiving of each other as acting in opposition to one another (Mouffe, 2000, p. 101). This approach explains why conflicts are inevitable, but it also raises the problem of how to perpetuate democracy in a situation of perennial conflict. In competitive pluralism, it is necessary to accept the impossibility of overcoming clashes, but politics and political parties should avoid their basically violent character. Mouffe (2013, p. 7) affirms, "*What is important is that the conflict does not take the form of "antagonism" (struggle between enemies) but "agonism" (struggle between adversaries)*". This transformation of antagonisms to agonisms is permitted by adherence to the "*political principles of a liberal-democratic regime*" (Mouffe, 2005, p. 52). Freedom and equality constitute the reference points of a "*conflicting consensus*" (Mouffe, 2000, p. 103; Mouffe, 2005, p. 52). Within the limits of what the democratic coalition allows, the parties can and must fight for their "interpretation of principles to become hegemonic" (Mouffe, 2013, p. 7), since the comparison between democratic alternatives allows democracy to be founded on a conflicting consensus. This formulation highlights the intrinsic value of different viewpoints and recognizes the need for multiple engagements between different actors in various political spaces (Brown and Dillard, 2013a, b; Gray, 2002; O'Dwyer, 2005). Thus, "*the (ant)agonistic framework requires*

that, once closure has been attained and a new dominant hegemonic order established, the process is immediately opened up again, allowing appeal by the excluded parties" (Vinnari and Dillard, 2016, p. 39). In pluralistic processes, participants should have the opportunity to better understand the differences in their expectations while emphasizing their common ground, thus stimulating actions that are "*more collectively robust*" (Stirling, 2008, p. 280). Discussion and comparison can quicken "*critical reflection on taken for granted understandings and practices, opening the way for transformative change of individuals, groups, organizations and institutions*" (Brown and Dillard, 2015a, p. 966).

We can affirm that all of the previous theoretical/political approaches examined the social and political dynamics from a critical, but constructive, perspective, emphasizing the differences in how society reacts to hegemonic forces and with the aims of improving social and civil coexistence and human quality of life, and of improving the real effectiveness of decision-making processes. In light of these theoretical premises, which have inspired and continue to inspire the study of DA, in the following sections of this study, we illustrate the methodology and main results of our literature review.

3. Review design and exploratory analyses

Against this multifaceted and intricate background, we initially resorted to a systematic literature review to define the perimeter of the DA domain. Doing so enabled us to set objective and replicable criteria to define the boundaries of our review (Section 3.1). However, considering the complex and multidisciplinary context of DA, we also aimed at defining a strategy to overcome the limitations of systematic literature reviews (SLRs). On the one hand, we embraced complementarity with other methodologies, including content analyses and bibliometric visualizations (in Sections 3.2 and 3.3, respectively), to better explore this interconnected research strand and provide a more detailed picture of the state of the art. On the other hand, given the intrinsic characteristics of the studies on DA, we did not want to limit the discussion of contributions through preselected categories; thus, we opted for a narrative discussion of the results (Section 4).

3.1 Systematic literature review

The literature analysis has increased over the last few years, proposing several methodologies to trace and assess the body of knowledge concerning a specific field (Zupic and Čater, 2015). Even the accounting literature has followed this trend, adopting different methodologies for critically analyzing the substantial amount of literature produced (Malsch *et al.*, 2011). Among these methodologies, SLRs may represent a reproducible method of identifying and analyzing relevant studies related to a specific question (Fink, 2013). SLRs have emerged as opposed to traditional literature reviews, which generally consider the process of the selection of the contributions as given, with little attention paid to replicability and other methodological aspects (Gough and Elbourne, 2002). However, many narrative reviews make explicit the selection criteria of the literature, and they offer a critical analysis of specific research themes and their empirical application (Hopper *et al.*, 2009).

Although the use of SLRs has controversial aspects, such a methodology might help researchers explore research questions and applied methodologies, particularly for research topics that have not yet matured. This is the case for DA, which represents an emerging body of literature for which the boundaries of the concept have not yet matured. SLRs may represent a starting point for systematizing broad concepts such as DA because they aid in the research on topics characterized by interdisciplinary literature and by several definitions and methodologies (Bagdadli and Gannecchini, 2019). To fulfill the purposes of this research, we collected relevant research products from the Scopus database. We used Scopus due to its large international diffusion for assessing research

outputs of scholars from several disciplines. We then compared our results with those collected using Publish or Perish software to search the Web of Science and Google Scholar databases. The string "dialogic AND accounting" [1] was searched on Scopus within the title, abstract and keywords. Several searches were conducted during autumn 2019 and again in January 2020. For the construction of our final database, the following parameters were used to select documents:

(1) *Language*: Selection included only documents in the English language. Indeed, due to language constraints, only English contributions could be adequately analyzed by the authors.

(2) *Source*: To ensure the quality of the documents collected, only scientific journal articles and book chapters were selected.

(3) *Domain of research*: We selected those documents that pertain to the field of social sciences, with specific reference to business, management and accounting.

(4) *Topic*: The documents should address the topic of DA and related topics.

Selected records were examined manually to check the parameters. These were first applied to *titles* of articles, and, when it was not possible to find the searched information, a second screening moved onto *abstracts* and *keywords*. Finally, the database was cleaned, eliminating duplicate papers. When the selection process was completed, the examination concerned the *full text* of the collected papers based on our inclusion criteria.

The final database included 186 research products published between 2004 and 2019. Figure 1 shows the number of contributions published on the topic of DA since 2004. A growing trend toward publications on this issue was found, with a particularly evident peak in the last three years.

The final dataset included 17 book chapters and 169 articles. Among these, we distinguished between research products published in accounting and non-accounting journals and books following the scientific ranking SCImago for journals and analyzing indexes and contents for books. According to our review, 142 research products were published in accounting journals and books constituting 76% of the total contributions selected. The journal that most frequently publishes on topics within DA is *Critical Perspectives on Accounting* (44 articles); followed by the *Accounting, Auditing and Accountability Journal* (37 articles); *Accounting Forum* (9 articles); *Meditari Accountancy*
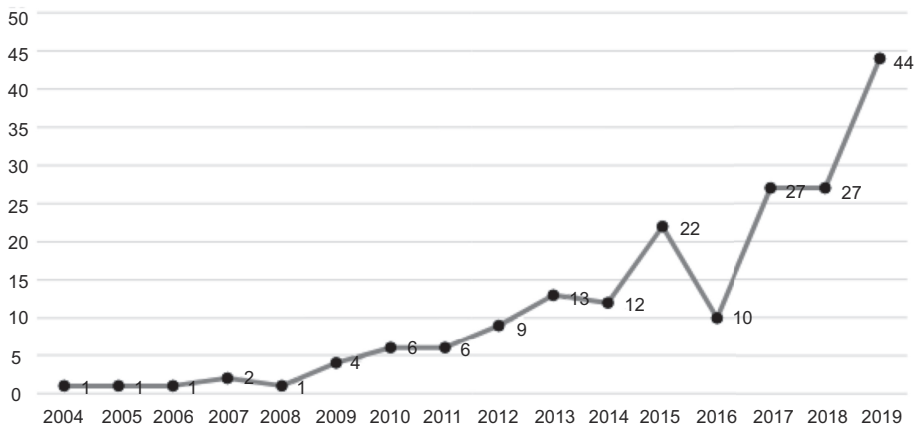

Figure 1.
Distribution of the research products per year

Research (6 articles); the *Social and Environmental Accountability Journal* and *Accounting Organizations and Society* (5 articles each).

The book *Positional Analysis for Sustainable Development: Reconsidering Policy, Economics and Accounting* has the highest number of records on the topic (three chapters), followed by *Accounting for the Public Interest: Perspectives on Accountability, Professionalism and Role in Society* (two chapters).

Non-accounting journals and books constituted a residual share of 44 articles, representing approximately 24% of the total contributions collected for the review. These included *Ecological Economics* (three articles), the *Journal of Business Ethics* (three articles), the *Baltic Journal of Management* (two articles) and the *Journal of Management Studies* (two articles), among others, underscoring the multidisciplinary of the topic.

The following Figure 2 represents the distribution of the 186 research products based on the year of publication and the location in accounting or non-accounting journals.

A table in the Appendix provides a list of authors, titles, years of publication and designation (journal or book) for each of the included articles.

3.2 Content analysis of the collected articles

A further step of the review was a content analysis (Guthrie *et al.*, 2004; Krippendorff, 2004) of each publication to evaluate and summarize each contribution in terms of empirical or theoretical design, methodology, geographical setting and sector of analysis. Following previous studies of literature reviews of accounting topics (Mauro *et al.*, 2017; Van Helden and Uddin, 2016), contributions were categorized into six main categories:

(1) *Research methodology:* dealing with the typology of the contribution (theoretical or empirical). When empirical contributions are identified, subcategories are also specified. These latter are related to the following:

- Methodology applied for the research;

- Geographic setting; and

- Industry/sector of analysis.

(2) *Theoretical framework*: to identify the research strand in which the article is framed.

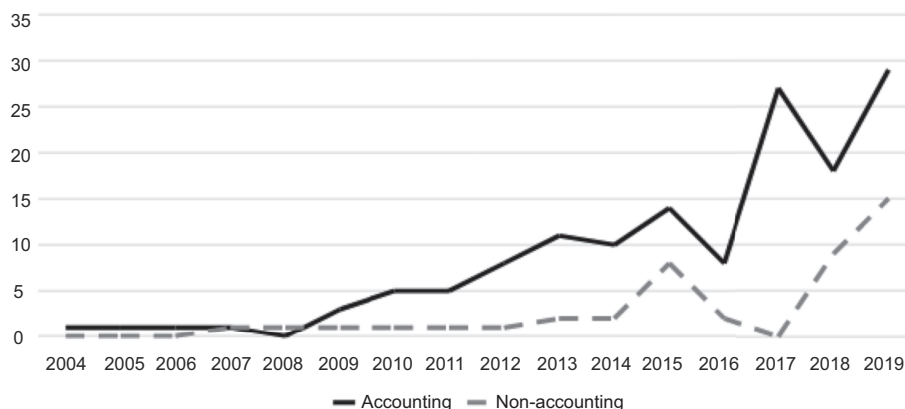(3) *Definition of DA*: how authors deal with the idea of DA and whether a specific definition is provided.

Figure 2.
Distribution of the research products based on the year of publication and journal/book

(4) *Main findings*: the main results that emerge from the analysis.

(5) *Conclusions*: identifies how the article contributes to the literature on the topic.

(6) *Further research:* how the authors intend to develop their research in the future in light of the obtained results.

The first category distinguished between theoretical and empirical research designs through several subcategories.

In regard to theoretical contributions, we divided the publications into two main subcategories:

(1) *Theoretical development:* groups research products that critically discuss a theory to develop and add a new piece of knowledge to that specific subject.

(2) *Literature review:* pertains to publications that mainly aim to summarize the existing knowledge on a specific topic.

Concerning the empirical group of contributions, a larger number of subcategories was identified:

(1) *Case study*: involves different primary and secondary sources. These are interviews, ethnography methodologies and observations and collections of reports and relevant documents.

(2) *Content analysis:* involves the study of the reports, websites and social media of organizations and companies on which the analysis is based.

(3) *Other methodologies:* publications that cannot be categorized into the other main subcategories. Such methodologies include historical studies, photographic representations, music, surveys, causal layered analyses (CLA), *Q* methodology and netnographies.

For empirical application, when present, we identified the geographical setting and the sector in which the analysis was developed. The analysis indicated that 92 publications can be grouped into the *theoretical development* subcategory. Empirical contributions number 85, which mostly applied the *case study* analysis methodology, while 9 residual publications combine both theoretical development and an empirical application. In the first part of the period considered, the contributions were mostly theoretical, while starting in 2017, the empirical contributions became predominant, suggesting maturation of the theoretical knowledge of DA. The sectors in which the analysis is applied range across industries, but some predominant sectors of activity can be recognized. These sectors are studies on the *public sector* (17 records), *nonprofit organizations* (8 records) and the *energy* and *cooperative sectors* (5 records each). Concerning the number of contributions that focus their analysis on the public sector, it is possible to observe that a large proportion of these studies is devoted to understanding the mechanisms that can render accounting policies in local governments more open and participatory, including issues related to gender and intergenerational equity, among others.

Concerning the geographical setting, the research products explore different continents. In particular, 11 publications base their analyses in *Italy*, 9 contributions are focused on *Australia* and *worldwide*, 8 focus on the *United Kingdom*, 7 are framed in *New Zealand* and 6 are situated in the *United States*. Many of the contributions that do not present a specific geographical setting are theoretical studies or literature reviews that have contributed to the theoretical enlargement of the concept of DA.

The last five categories identified helped us to construct the narrative review and to make conclusions.

Table 1 summarizes the results concerning the methodology, geographical setting and sector of the contributions collected.

3.3 Bibliometric visualizations
Considering the number of contributions identified, we ran a bibliometric analysis using the tool of bibliographic coupling. Doing so helped us to identify the shared knowledge base from which the concept of DA originated.

Visualization has proven to be a powerful approach to the analysis of a large variety of bibliometric networks, ranging from networks of citation relationships between publications or journals to networks of coauthorship relationships between researchers or networks of cooccurrence relationships between keywords (Van Eck and Waltman, 2014).

Figure 3 provides a visualization of the bibliographic network composed of the 186 research products on DA included in our analysis. This network analysis is built on the correspondences in terms of the cited literature. The analysis of the citations of the research products was conducted through the method of bibliographic coupling using VOSviewer 1.6.14 software. In the last decade, the popularity of bibliographic coupling has increased considerably (Bellucci *et al.*, 2021; Boyack and Klavans, 2010; Caputo *et al.*, 2019; Marzi *et al.*, 2020). Bibliographic coupling measures the similarity between two publications by identifying the number of references they share. The assumption is that, when the references of two articles overlap more, their connection is stronger (Van Eck and Waltman, 2014). A cocitation analysis measures the similarity of cited articles through citing articles; conversely, bibliographic coupling measures the similarity of cited articles by aggregating them (Kessler, 1963). Practically, two publications are bibliographically coupled if a third publication is cited by both publications. When the number of references two publications have in common is larger, the bibliographic coupling relation between the publications is stronger (Van Eck and Waltman, 2014).

VOSviewer led us to create and graphically represent a bibliometric network based on bibliographic coupling. A bibliometric network consists of nodes and links. Nodes may, for example, be publications, researchers or terms. The nodes of our bibliometric networks are the 186 selected research products. Between every pair of research products, there can be a link. A link is a connection or a relation between two nodes that features a strength, represented by a positive numerical value. When this value is higher, the link is stronger. The strength in our bibliometric network represented in Figure 3 is based on bibliographic coupling and therefore indicates the number of cited references two research products have in common. The list of references for each research product was collected on SCOPUS. To compute this strength value, we used VOSviewer's full counting methodology, as recommended by Perianes-Rodriguez *et al.* (2016) and Van Eck and Waltman (2014).

In Figure 3, overlay colors support a visualization based on the year of publication. The overlay is useful to highlight the development of DA research from 2004 (purple) to 2019 (yellow). The sizes of the dots associated with each node are weights defined by the number of citations of each publication. This approach is useful in highlighting the seminal, most-cited publications. The thickness of the links represents the strength of the bibliographic coupling between associated publications based on the number of common references. In particular, Figure 3 focuses on the center of the network to provide a more detailed view of the core of the bibliometric map. Appendix 2 also contains a visualization of the entire map and a more zoomed-in picture of the center of the bibliographical network, home of the seminal studies on DA.

Figure 4 provides a visual representation of the cooccurrence analysis. In a cooccurrence analysis of keywords, the relatedness of the items is determined based on the number of documents in which keywords occur together. For other terms, the topics addressed in

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Methodology	Records	Sector	Records
Theoretical	*92*	Public sector	17
Literature review	20	Nonprofit organizations	8
Theoretical development	72	Cooperative sector	5
Empirical	*85*	Energy sector	5
Case study	62	Business sector engaged in environmental issues	4
Content analysis	13	Finance	4
Survey	4	Education	4
Historical study	3	Activist projects	3
CLA	1	Water management	3
Q methodology	1	Public private partnerships	2
Netnography	1	Health care	2
Theoretical/Empirical	*9*	Social movement	2
Case study	7	Gambling	2
Music	1	Mining companies	2
Photography	1	Paper production, textile/clothing, and leather	1
Total	*186*	Finance and energy	1
Geographical setting	*Records*	Insurance	1
Italy	11	Agricultural chemical	1
Worldwide	9	Integrated market companies	1
Australia	9	Telecommunication	1
UK	8	Voluntary sector	1
New Zealand	7	Benefit corporations	1
US	6	Mining and tourism	1
Finland	5	Trade unions	1
Spain	4	Travel and tourism industry	1
Russia	4	Third-party logistics	1
UK and New Zealand	2	Music	1
Niger	2	Consumer goods company	1
Netherlands	2	Multiutilities	1
Kiribati	1	Not available/General	108
Sri Lanka	1	*Total*	*186*
India	1		
Mongolia and Vanuatu	1		
Australia, Europe, the USA, the UK and South Africa	1		
Canada and the US	1		
Latin America	1		
Estonia	1		
Israel	1		
France	1		
Sweden	1		
Ghana	1		
Ivory Coast	1		
Nigeria	1		
US and Nigeria	1		
Norway	1		
Peru	1		
Argentina	1		
Indonesia	1		
Not available/General	98		
Total	*186*		

Table 1.
Classification of the research products based on methodology, geographical setting and sector

Figure 3.
Bibliometric network
of the included
publications with a
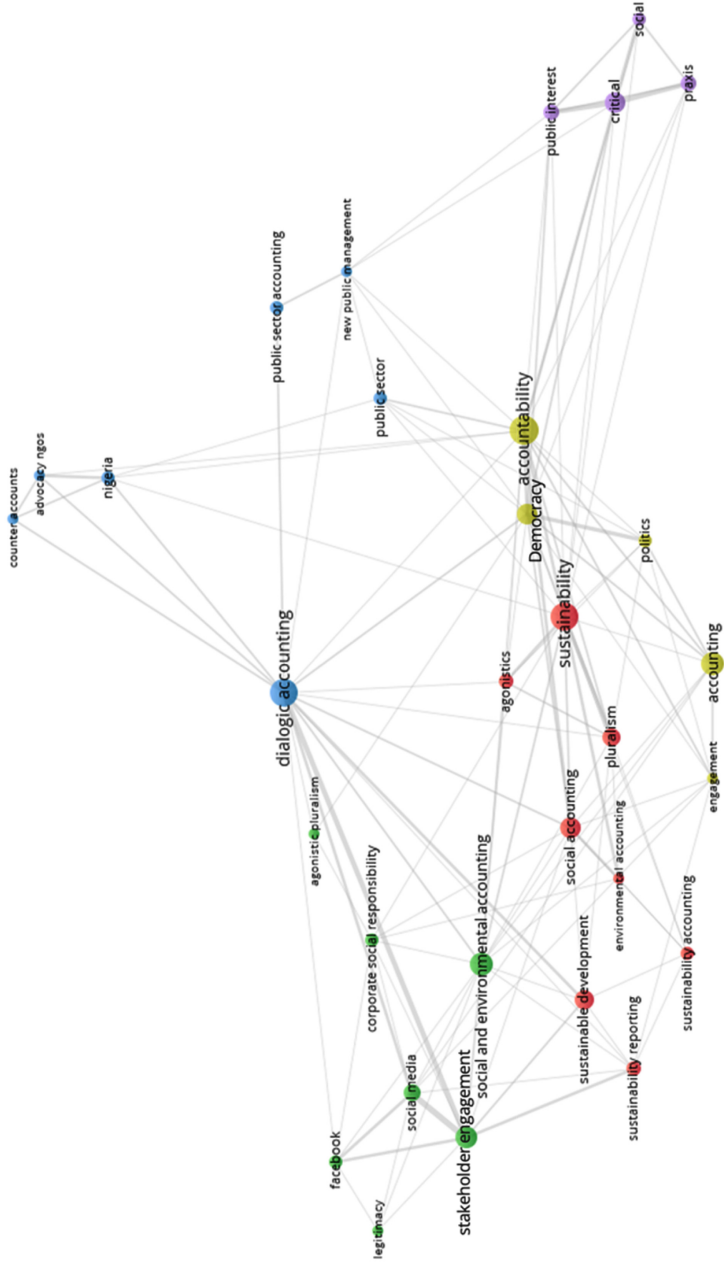year-of-publication
overlay

Figure 4.
Cooccurrence analysis
of the authors'
keywords

included research products are aggregated by relevance based on the authors' keywords. This analysis included the authors' keywords that occurred in a minimum of four publications. In Figure 4, the keywords are grouped into clusters, which are a set of closely related nodes included in a bibliometric network. The clusters do not overlap in VOSviewer, meaning that the items may belong only to one cluster. In this form of visualization of a bibliometric network, VOSviewer uses colors to indicate the cluster to which a node has been assigned considering the relations in terms of cooccurrence. The clustering technique used by VOSviewer is discussed by Waltman *et al.* (2010) and Waltman and Van Eck (2013). The weights of a node use the number of occurrences of each keyword. No thesaurus for keyword merging was used. Appendix 3 provides a different visualization of the same network of keywords using a heat map.

Figure 5 provides a heat map of the coauthorship analysis in which the relatedness of items is determined based on the number of coauthored documents. Included authors have at least three citations and three products included in our study. The weights of the nodes in Figure 5 are determined by normalized citations.

Figure 6 provides a visualization of how the journals with the highest number of included articles are interconnected in terms of bibliographic coupling. The sizes of the dots associated with each node are weights defined by the number of normalized citations of the publications on a specific journal. The thickness of the links represents the strength of the bibliographic coupling based on the number of common references.

4. Narrative review and discussion of the contributions
This section discusses the contribution of the most relevant studies to the DA literature through a comprehensive narrative review. Given the vast amount of literature included in our systematic literature review, we choose to discuss the most relevant works in terms of quality and scope of contribution, capacity to theoretically advance the understanding of DA, popularity among scholars in terms of citations and normalized citations, or willingness to experiment with original applications of dialogic principles to further contexts or with innovative methodologies in the broader accounting domain.

While the content and bibliometric analyses helped to yield a systematic representation of the collected contributions, the narrative review presents and compares the different contributions following a temporal dimension, as identified in Figure 3, where the
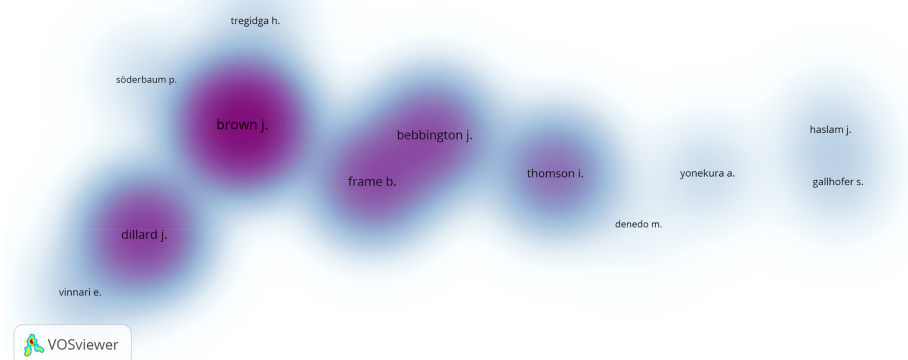
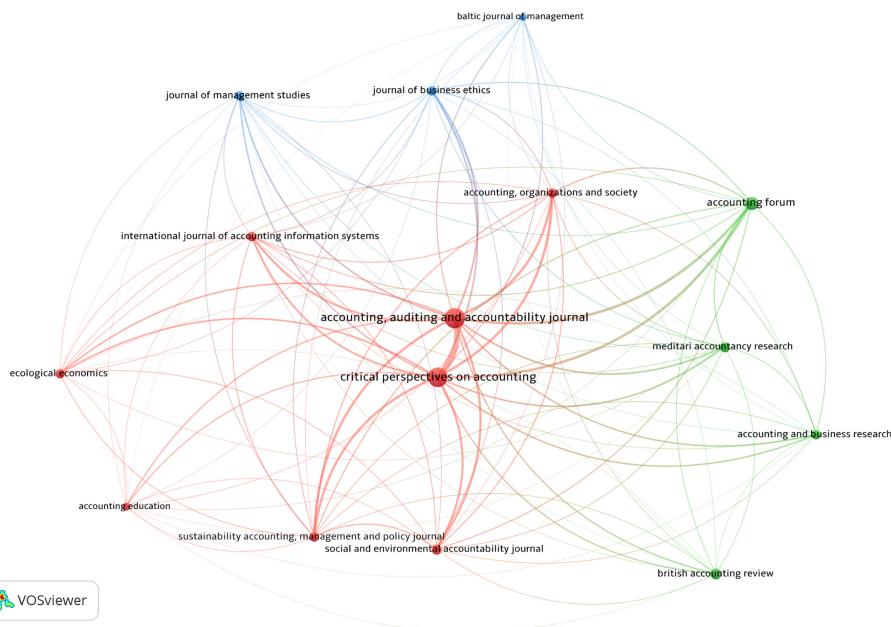

Figure 5.
Coauthorship analysis

bibliometric network of included publications with a year-of-publication overlay is presented. This chronological discussion is closely connected to the theoretical propositions of the DA and to the themes that the identified studies addressed. The next four sections follow and discuss the development of the research strand on DA from the first seminal works that introduced the topic, characterized by the merger of the accounting discipline with different fields, such as political and pedagogical sciences thanks to the influence of Habermas's or Freire's theories, among others (Section 4.1); through the core of the critical contributions inspired by the struggle between democracy and agonism, in which the relevance of concepts developed by authors such as Mouffe, Macintosh or Latour emerges (Section 4.2); to the most recent, thought-provoking contributions, in which new topics emerge (section 4.3) and innovative methodologies are applied to the study of DA (section 4.4), affirming it as an autonomous theoretical strand.

4.1 Theorizing critical dialogic approaches among the social and environmental accounting studies

The contributions that constitute the seminal phase of the DA literature had the added value of discussing the application of dialogic and polyvocal principles of interaction derived from other disciplines, such as political and pedagogical sciences, to accounting. It is important to consider, for instance, the roles played by Habermas's ideas of the "ideal speech situation" in the "public sphere" according to his deliberative approach and, conversely, by Freire's pedagogical studies on the first seminal articles published by Thomson and Bebbington (2004) and Bebbington *et al.* (2007a, b). Furthermore, Gray *et al.* (1997) previously discussed the significance of a "polyvocal citizenship perspective" and its adoption in social, environmental and sustainability accounting studies as an approach that is built around stakeholder dialog and that provides each of the stakeholders with a "voice" in the organization.

Our systematic literature review collected 31 research products published between 1998 and
2012. We summarize and discuss the most influential contributions below.

Building on the works by Freire and adopting a pedagogic perspective, Thomson and
Bebbington (2004) reflect on the features and issues of a dialogic approach to accounting
education and explore how social and environmental reporting may be evaluated from a
pedagogic perspective. Solomon and Darby (2005) also draw from a pedagogic perspective
to show that "good" private social and environmental disclosure should take on the
characteristics of dialogic, problem-posing, educative processes. Furthermore, Coulson and
Thomson (2006) discuss how to introduce the elements of dialogic education into
accounting education. The theories and pedagogical methods of Freire (1970) have been
widely adopted in almost all levels of formal and informal learning situations and are based
on a concept of conscientization. The latter is a process of learning about social reality
defined as "dialogically aware". All those involved are active participants in a reflective
education process that teaches both those who should "know" and those who try to learn.
Freire's pedagogical strategy is inspired by the struggle against the "oppressive" forces
that act on those who have traditionally been denied an education. The dialogic education
therefore aims at the emancipatory change, at the constitution of a new social order, using
educational projects aimed at facilitating awareness and reflective dialog with different
actors. This "*awareness*" requires exposing and reflecting on "*invisible*" or "*silenced*" factors
that oppress specific groups, re-examining situations in the light of new understandings,
problematizing existing situations, representing and renarrating existing situations to
identify new solutions. In this way, people experience a form of collective learning and
become protagonists of collective actions. According to Freire, in particular, it is possible to
resolve the contradictions in different visions of the world, not denying their differences,
but rather avoiding that one point of view prevails over the other and trying to value each
of them.

Building on the works of several dialogic theorists—Freire, Habermas, Laclau and
Mouffe—Bebbington *et al.* (2007b) inspect the dialogic forms of accountability and synthesize
a large volume of literature with the aim of bringing the principles of dialogism to a social and
environmental accounting (SEA) audience. These authors also discuss the conditions that
foster successful dialog and encourage transitions from monologic to dialogic states.
Moreover, Bebbington *et al.* (2007a) call for new approaches to decision-making to support
sustainable development initiatives. Their contribution is mainly methodologic because they
criticize the cost–benefit analysis as an instrument for measuring the sustainability of
organizations' activities. Alternatively, they propose sustainability assessment models based
on an interdisciplinary approach to favor more participatory forms of decision-making and
accountability.

The influence of Habermas is noteworthy in the seminal works that constitute the first
phase of the DA literature. Habermas conceptualizes participatory and inclusive spaces
where power asymmetries are contained and limited by specific procedures of "rational
discourse". Habermas (1998b, p. 44) seeks to address the issue of "inclusion" by proposing
some necessary characteristics of the "*ideal speech situation*" (no exclusion, equal opportunity
to make contributions; absence of coercion; decisions motivated only by better reasoning).
Because in ideal deliberative processes, participants translate their particular perspectives
and rationalities based on universal reasoning in a consensus based on the common good,
"*nothing but reasons can tip the balance in favor of the acceptance of a controversial norm*"
(Habermas, 1998a). The task of democracy for deliberative democrats then becomes to find
"*a procedure involving the cooperative search for a single truth in a particular deliberative
community*", thereby causing the expression of dissensus to be problematic from an agonistic
perspective. From a Habermasian perspective, stakeholder engagement is necessary for
defining the general consensus among diverse stakeholders.

Several other articles published in this period are framed by the theoretical contributions of Habermas. Oakes and Barry (2009) reconstruct the case of the accounting of a local learning and skills council and colleges for continuing education by describing their managerial understanding and experience of accounting.

Frame and Brown (2008) develop a theoretical contribution aimed at discussing the gap that exists between rhetoric and sustainability practices. They base their arguments on the notion of postnormal sustainability technologies as tools for achieving participation and coproducing knowledge about sustainability. In this perspective, one of the most relevant contributions to the DA literature within this first phase is the work of Brown (2009), where the author proposes a set of key principles for DA to contribute to the development of the literature on SEA. The author recognizes the prevalence of a monologic form of accounting and draws on agonistic political theory as a basis for democratizing accounting technologies. This study argues for an agonistic approach to dialogism, one that respects difference, takes interpretive and ideological conflicts seriously and promotes a broadly critical pluralist approach.

Building on the work by Bebbington *et al.* (2007a) on "critical dialogic engagement", Andrew and Cortese (2011) explore how dominant environmental discourses can influence and shape carbon disclosure regulation. These authors provide a theoretical frame of reference that they describe as "coherently messy" to facilitate critical dialogic engagement with SEA issues. Molisa (2011) offers a notable contribution to the literature on DA and SEA by exploring the interconnections among spirituality, critical theory, political economy, ethics and social change.

A further source of inspiration for some of these early seminal articles was the concept of "heteroglossic accounting", originally developed by Macintosh and Baker (2002). The concept is based on the depiction of accounting reports and information as texts rather than as economic commodities for use in analyses from the vantage point of semiotic linguistic theory. Dillard and Roslender (2011) use the term polylogic accounting for indicating the possibility of many different perspectives in accounting. They propose heteroglossic accountings as facilitating a polylogic context to provide a more complex and complete platform for ethical deliberation by providing access to competing, and often incompatible, perspectives. Dillard and Brown (2012) suggest that consensus-oriented practices too often deny alternative viewpoints, obscuring unresolved contestation and masking power asymmetries while agonistic pluralism can support debate as a heteroglossic rendering that creates space for those with divergent ideological orientations. The work of Söderbaum and Brown (2010) introduces the idea of the "democratization" of economics to develop new approaches to sustainability monitoring, accounting and the assessment of projects and policies. The authors suggest new methods for sustainability assessment technologies that encourage the participation of wider actors, recognize conflicts and foster decentered forms of politics and network governance. Lowe *et al.* (2012) discuss the introduction of digital reporting for US companies in 2008. The study reveals that the potential to use technology to develop new forms of accounting, based on the idea of democracy and devoted to creating a dialog, has not been fully exploited. Their approach to DA refers to the critical accounting and counter-accounting literature, which is based on ideas of democracy and opposed to the traditionally narrowly focused financial annual report.

In addition to the theoretical and conceptual works that have laid the foundation for the research to come, other important applied studies began the topic for case studies in the field of DA. Matilal and Höpfl (2009) revisit the Bhopal Gas tragedy to examine the relationship between photographic representation and statements of account. The authors recognize that disaster analyses are characterized by the coexistence of multiple perspectives and fragmented stories. Accounting for disasters through images may help to retain their human character.

Given the vast amount of literature included in our systematic review, this section discussed the most influential seminal articles in the first phase of the DA literature's development. The next section will address the contributions that have developed the most relevant DA research strands.

4.2 Pluralism, democracy and agonism in the framework of DA

Our systematic literature review collected 57 research products published between 2013 and 2016. This timeframe marked the maturity of the research strand on DA and collected publications that laid the foundations for new dialogic studies within the community of critical accounting scholars. The fundamental concepts that inspired the authors in this period are Mouffe-inspired agonism, which highlighted the capacity of DA to transform antagonism into agonism so the transformative potential of conflict might be realized (Brown and Dillard, 2015a), and the role of critical accounting in promoting social emancipation and, consequently, in the development of democratic processes.

In particular, Brown and Dillard (2013a) contribute to SEA by proposing a "polylogic" and "polyvocal" approach to stakeholder engagement based on the agonistic model of democratic participation previously developed by Brown (2009), Dillard and Roslender (2011) and Dillard and Brown (2012). Such a perspective involves an understanding of SEA that is much broader than formal organization-centric reports and recognizes the need for multiple engagements among different actors across various political spaces. Holdaway (2016) also contributes to a more inclusive approach to accountability and SEA by providing a deeper understanding of the various theoretical perspectives and a reframing of accountability beyond the business case. Brown and Dillard (2013b) articulate commonalities and differences between consensually oriented deliberative understandings of democracy and agonistic perspectives and by bringing insights from deliberative and agonistic democracy together and applying them to critical accounting theorizing. In both deliberative and agonistic approaches, recognizing a diverse array of ideological orientations, enabling access for non-experts, ensuring effective participation and being attentive to power relations are core principles of DA. This practice would also provide communities with new opportunities to stimulate dialog that could lead to possible solutions and expose the nature of physical, cultural or intellectual barriers.

Several studies in this phase aim to discuss the role of dialogism in SEA and reporting. Byrch *et al.* (2015) discuss sustainability as a pluralist concept reflecting a sustainability that incorporates these different meanings through dialogic and polyvocal accounting, thereby attaining a broader form of accounting beyond its conventional financially/numerically constrained bounds. Blackburn *et al.* (2014) discuss how DA addresses the pluralistic nature of SEA, highlighting the importance of stakeholder engagement in designing accounting information systems for both internal and external use. Using dialogic engagement, the authors attempt to move beyond traditional and often highly constrained conceptualizations of stakeholder engagement and propose a framework for undertaking accounting design that can facilitate high quality and relevant SEA information systems that meet the needs of a wide range of actual and/or potential users. Following Macintosh and Baker (2002), Dillard and Yuthas (2013) acknowledge the pluralistic and political nature of the socioeconomic world that requires the adoption of a "heteroglossic accounting". The heteroglossic perspective discards the notion that accounting can or should produce one single representation and interpretation of a phenomenon. The agonistic pluralism employed in developing alternative accounting information systems provides insights into the underlying ideologies, assumptions, values, worldviews and power relationships that inform alternative positions, indicating those that are privileged.

The limitation of traditional, monologic reporting is a recurring topic. Brown and Dillard (2014) provide a critical reflection on integrated reporting to highlight the need for change and

new pathways in and beyond accounting. They identify a number of methods that could assist with the design of dialogic or polylogic approaches to appraisal and engagement. However, they note that there are still significant implementation barriers. The two main challenges are developing the resource base around which these accountings might emerge and creating institutional and civil society spaces that enable a critical exploration of dominant narratives and alternative framings. Gray (2013) re-examines the motivations underpinning companies' accounting and revisits why accounts that explicitly recognize environmental and social issues are potentially very important. Cooper and Morgan (2013) also review possible reporting mechanisms that are more comprehensive in terms of corporate social and environmental performance and that could be brought about with a more deliberative approach.

Dillard and Brown (2015) and Brown et al. (2015) review the research program in agonistic DA and reflect on future possibilities to expand and open up accounting and accountability systems. Among the central themes identified are the challenges of achieving critical, pluralistic engagement in and through mainstream institutions, the possibilities of taking multiple perspectives seriously through decentered understandings of governance and democracy and the value of an agonistic ethos of engagement in accounting. Thomson et al. (2015) highlight the role of external accounts as starting points for the recognition and inclusion of the diversity of interests in DA processes.

The research on DA tends to be fostered by multidisciplinary initiatives. Brown and Dillard (2015a, b) introduce agonistic DA in the policy studies literature. The authors outline how such a cross-disciplinary critique might enhance theory and practice by developing civil society orientations that could stimulate critical reflection and debate regarding accounting, organizational and societal practices. The key is to initiate and develop cross-disciplinary projects and civil society engagements that call into question the hegemonic regime of traditional accounting and could perhaps lead to imagining and developing more democratically responsible accountants, accounting and accountability systems. Disclosing dissenting views in either annual reports or SES reports can help stakeholders re-establish a debate on economic, social or environmental issues while also drawing attention to bad business practices that have been dismissed or minimized by organizations in the past.

Several contributions of this period addressed the role of accounting in developing democratic processes. The article by Gallhofer et al. (2015) aims to enlarge the debate concerning accounting, democracy and emancipation through a literature review that applies the perspectives of the humanities and social sciences to accounting. Ultimately, they develop some key principles based on a new pragmatist perspective of accounting to stimulate debate about this topic. Catchpowle and Smyth (2016) focus their analysis on social movement unionism to understand the class nature of accounting information and develop a line of research on accounting information and emancipation. They adopt a vision of a dialogic approach that is based on Bakhtin's (1981) work on historical materialism. They consider Bakhtin's vision as opposed to the perspective adopted by Brown, Dillard, Bebbington and Frame, which is related to democratizing accounting information systems more than democratizing the economic base on which social relations are built.

One segment of the contributions published in this period refers to the ideas of Latour to theoretically frame the analysis and to recognize that a totalizing scientific narrative probably needs to be resisted (Latour, 1998; see also Gray, 2010, p. 56). As is well known, Latour claims we must rework our postmodern thinking to conceive of a system wherein natural phenomena, social phenomena and the discourse about them are not seen as separate objects to be studied by specialists but as hybrids made and scrutinized by the public interaction of people, objects and concepts (Latour, 1998). Bryer (2014) adopts an anthropological perspective and, collecting ethnographic data, constructs a multiple-site

case study of eight worker cooperatives in Argentina. His work analyses how reciprocal relations among the actors' levels of agency in wider associative actions and their degrees of participation in budgeting caused gradual expansions of ontological plurality. The work of Vinnari and Dillard (2016), however, refers to the Actor Network Theory (ANT) of Latour to propose an (ANT)agonistic framework as a way of theorizing accounting and its technologies. Authors reflect that the agonistic idea of DA has been poorly applied to the decision-making process even though it may represent the integral component of a more democratic and pluralistic form of decision-making. Agonistic DA highlights the so-called *paradox of pluralism*; it creates boundaries between social actors and parties, but its main aim is to valorize and overcome differences through dialog and debate. It should help bring closure to the engagement process by incorporating democratic decision-making strategies.

This phase of the DA literature also comprises a set of thought-provoking case studies. These empirical studies include the following contributions to agonistic and critical DA: an understanding of the role that accounting reform can play in nurturing, or failing to nurture, a more dialogic form of accounting in a local Indonesian municipality (Harun *et al.*, 2015); an analysis of how dialogically inspired accounts formed part of an activist project to mitigate the risks and threats associated with unsustainable thinking and actions affecting the community of Lucre in Peru (Contrafatto *et al.*, 2015); an exploration of agonistic accounting in microfinance with particular reference to multistakeholder efforts, where DA is seen as including a set of democratic mechanisms facilitating dialog and debate explicitly recognizing the influence of power in constructing meaning and understanding (Dillard *et al.*, 2016); and an examination, drawing on Bourdieu's conceptualization of symbolic domination, that highlights how accounting can produce symbolic violence that consolidates asymmetries in positions of power by shaping what is consensual and what is not so that dominant interests are reproduced with the consent of those who have the most to lose in the process (Farjaudon and Morales, 2013).

4.3 The contribution of DA to democratic pluralism and sustainable development
The later works of our systematic review represent 101 contributions from 2016 to 2019. This consistent group of publications may be divided into two subgroups. On the one hand, some of the contributions focus on broadening the theoretical framework of DA. If in the first years, the evolution of the literature affected the debate between DA and monologic accounting, which suggests a deliberative and agonistic vision to promote more democratic accounting, in the recent upgrading of the literature, the theoretical debate has been enriched by the integration of specific topics to provide for the advancement of DA. On the other hand, this time span is characterized by the highest number of publications that involve empirical analyses on topics related to DA. This evidence suggests that through the literature of the last years, the theoretical framework of DA begins to mature and DA becomes an independent concept.

Concerning the advancement of the theory of DA, Dillard and Vinnari (2019) aim to develop an alternative accountability process that they call critical dialogic accountability, which is predicated on the ideas that emerge from agonistic pluralism (Mouffe, 2013) and critical DA. They argue that critical accounting research aims to enhance economic, social and environmental justice through more democratic institutions and processes (Dillard and Vinnari, 2017). In this context, accounting may be considered a subset of accountability, while accountability is a means of acknowledging responsibility and democracy. Inspired by Mouffe, the authors emphasize that the main quest of agonistics is "*not how to eliminate power, but rather how to constitute forms of power which are compatible with democratic values*" (Brown, 2009, p. 322: Mouffe, 1995, p. 1536), even using "chains of equivalence".

Among the theories concerning radical democratic thinking, Brown and Tregidga (2017) adopt Ranciere's vision in critiquing consensus-oriented approaches to SEA engagement. The authors state that the work concerning SEA and critical accounting academia has fostered consensus-oriented approaches to organizational and social change. However, this consensus-oriented vision has often strengthened the neoliberal order and made more difficult the task of "*speaking and being heard when trying to engage in non-hegemonic arguments*" (Brown and Tregidga, 2017, p. 2). They suggest that SEA should be repoliticized and emphasize the value of dissensus and conflict in pluralistic relations in creating new contexts. In further work, instead, Brown (2017) enlarges the debate on social plurality and the political struggle in the accounting framework and proposes a rethinking of accounting from a more critical perspective through a multiperspectival orientation (individual, organization, society) to institutionalize critical forms of pluralism and to recognize the importance of extra-institutional involvement, thereby building a collective political identity.

Even Alawattage and Fernando (2017) offer a political theorization of corporate social and environmental accountability (CSEA) in the postcolonial context of Sri Lanka. They analyze how local managers in 25 companies use global CSEA to reimagine their organizations. As the authors note, critical accounting has poorly addressed the topic of postcolonialism, especially concerning the role of the cultural agency of the colonized. They assert that CSEA in less-developed countries may foster agonistic social spaces where differences and pluralism in culture emerge. However, this process occurs in a framework of global standardization and thus limits the possibilities offered by agonistic accountability to address crucial sociocultural, political and environmental issues.

Another relevant contribution in the selected period focuses on emancipatory accounting and aims at reconstructing the key steps in the development of the emancipatory accounting construct and how it changes within a given context (Gallhofer and Haslam, 2019). Close to the concept of emancipatory accountings, the analysis draws upon the critical new pragmatist perspective. The latter allows for the accounting of being emancipatory in different ways while the concept of emancipatory accounting would at the same time become more central and generally applicable.

Some works expand upon the topic of DA, integrating it with perspectives on sustainable development. Although the environmental question remains in the more distant contributions to DA, particularly in the SEA literature (Bebbington *et al.*, 2007a; Frame and Brown, 2008; Lange and Kerr, 2013), in the last years, the topic begins to be treated through the analysis of specific issues. Based on the ideas of agonistic pluralism, Brown and Dillard (2019) seek to integrate education accounting with the concept of sustainability. They underscore that the monologic approaches of mainstream accounting, which are derived from neoclassical economics, have also influenced accounting education. However, in revising the SEA literature published within Critical Perspectives of Accounting over the last 25 years, Deegan (2017) argues that despite the merits of DA, it is unfortunately very difficult to imagine that the current "monologic" practices will be easily displaced by dialogic approaches. An integration of the topic of sustainability in the accounting education debate is also called for by Sales de Aguiar and Paterson (2018). They introduce the idea that a participatory and dialogic approach may favor the awareness of issues related to sustainability and the dissemination of knowledge. The authors apply this approach in studying the knowledge of sustainability in high education systems where sustainability is included in the undergraduate accounting education in the form of social and environmental reports. Tregidga *et al.* (2018) adopt the vision of Laclau and Mouffe of "discourse theory" in exploring sustainable development. They recognize that discourse theory may represent a theoretical background for explaining the complex issue of sustainability and argue that a hegemonic construction of sustainable development has emerged in the corporate reporting context. They assert that the definition of sustainable development of the Brundtland

Commission might be the starting point for analyzing how social groups, such as corporations, have shaped the concept through political struggles for hegemony. Following a multidisciplinary approach, Russell *et al.* (2017) revise the long-standing literature of environmental accounting. They underscore how the theories of "pragmatic sociology" (Latour, 1998; Boltanski and Thévenot, 2006) may influence the development of an ecologically informed accounting. Moreover, they call for analyses developed through "unconventional" methodologies such as art, photography or fiction, underscoring the complex and multidisciplinary dimensions of environmental questions.

A further emerging topic relates to counter- and shadow-accounting. Irvine and Moerman (2017) focus on the gambling industry and frame DA as dialogic engagement that might be favored by counter-accounts and other forms of participatory democratic accountability that speak to dialogic forms of engagement and accounting. Denedo *et al.* (2017, 2018) contribute to the research on external accounting, studying the role of counter-accounts through international advocacy by NGOs in the Niger Delta. Counter-accounting may be useful in facilitating emancipatory changes in an unsustainable, poorly governed arena. Laine and Vinnari (2017) explore the topic of counter-accounts through an empirical analysis of a Finnish activist movement for animal rights. Without any authorization, activists filmed the living conditions of animals in the meat-producing industry. The authors integrate the framework of the "dynamic conflict arena" (Thomson *et al.*, 2015) and "discourse theory" (Laclau and Mouffe, 1985). The empirical evidence suggests that counter-accounting has a discursive role related to the definition and construction of meanings; however, it also contributes to the construction of an identity of counter-accounts. As a consequence, these instruments may be used by the dominant social group to obtain a negative meaning of counter-accounts. Even Tregidga (2017) analyses the shadow reporting of a social movement in New Zealand as a multiperspective case of shadow-accounting. The study applies Foucault's power/knowledge perspective and its relationship with the truth, investigating whether shadow-accounting can be an instrument in effectively "speaking truth to power" or to counterbalancing power. According to this vision, accounting in modern society affects the discourses that are accepted as true and helps us to identify those individuals or institutions that "speak" the truth. The analysis suggests that power relations are fundamental to the emancipatory potential of shadow reporting. Moreover, through Ranciere's lens, Brown and Tregidga (2017) state that counter-accounting may be considered to be a step of dissensus and leads toward a path of rethinking the concepts of accountability or corporate social responsibility (CSR). Contrary to the vision of Li and McKernan (2016), who apply Ranciere's perspective in the field of human rights, Brown and Tregidga (2017) suggest that this approach can be applied to contribute to counter-accounting practices in opposition to conformism and the practices of mainstream actors supporting equality and dissensus. Among other contributions, Murphy and Moerman (2018) shed light on a practice utilized by corporations to limit public participation in democratic and participatory accountability processes. Through the lens of deliberative democracy and the Habermasian ideal of the public sphere, they analyze the use of strategic lawsuits against public participation to demonstrate that it could limit opportunities for new participatory and dialogic forms of accounting by hindering alternative forms of accounting or counter-accounts.

4.4 Innovative methodologies and technologies for investigating DA
From 2016 to 2019, the topics of DA have been explored in terms of certain innovative methodologies. The publications discussed in this section represent a subgroup in which DA has been studied and enlarged through several empirical approaches.

Some of the collected publications contribute to expanding the debate over DA and shed light on the use of new accounting technologies such as big data and social media.

Arnaboldi *et al.* (2017) analyze the relationship between technology-enabled networks, such as social media and big data, and accounting to create a new research agenda. They identify three areas of investigation: the development of new performance indicators based on data collected through social media and big data, the governance of social media and big-data information resources and social media and big data's alteration of information and decision-making processes. Brennan and Merkl-Davies (2018) discuss the communicative relationship between firms and their audience in the context of capital markets studying the relationship between corporates and their financial stakeholders. They analyze a corporation's communication more than its reporting. Their approach includes both written and oral communication from different channels—including social media—and allows two-way dialogic communication. This dialogic communication is not the mere transfer of information from the corporation to stakeholders but rather a dynamic and interactive process that involves storytelling and relationship building. The authors recognize the potential of digital media: "*Digital media platforms allow firms to communicate with a wider range of financial stakeholders more effectively by incorporating features which address audience- and context-based standards of textuality, including acceptability, informativity, intertextuality, and situationality. This, in turn, increases intertextual and relational connectivity*" (p. 5624).

However, the same authors of DA recognize that, for a part of the literature, the internet-based technologies do not add any stimulating challenge to the debate of DA; on the contrary, they depress such discussion. An example is the case of technologies such as blockchain and big data that may produce the automatization of decisional processes and should be carefully considered by accounting professionals and academics (Moll and Yigitbasioglu, 2019).

This emerging field of the literature begins to empirically explore how corporations and organizations engage in online dialog with stakeholders. To do that, some of the selected publications apply the methodology of a content analysis to explore companies' reports, social media and organizational websites. Manetti and Bellucci's (2016) paper is based on a worldwide content analysis of company social media to understand whether stakeholder engagement through social media may help organizations in defining the contents of their social, environmental and sustainability reporting. The results of the analysis highlight that social media is becoming increasingly important for stakeholder engagement but that such engagement is still relatively uncommon, as social media is mainly used in a monologic way. In later works (Bellucci and Manetti, 2017; Manetti *et al.*, 2017), the authors study the relationship between the dialogic approach and social media through the cases of Canadian and American public transportation agencies and American charitable foundations. Their analyses highlight that social media is a tool for providing public information about an organization's services and may foster both stakeholder engagement and DA. However, they recognize that, in some cases, the use of social networks has a self-legitimization aim more than the purpose of fostering a deliberative approach. She and Michelon (2019) study stakeholders' perceptions of CSR disclosures analyzing the Facebook posts of S&P 100 firms. The authors underscore that social media may represent a means of engaging in dialog with stakeholders. They show that posts related to the actions developed by the organizations involve both positive and negative reactions by stakeholders. However, when the firms discuss decisions, they receive positive reactions reducing negative feedback. Such a study highlights that an organization's communication strategy might influence its legitimacy.

Instead, Oakes and Oakes (2018) develop an emancipatory form of accounting through a strategic performance management and measurement framework that involves organizational stakeholders through music. The authors recognize the potential value of music in promoting emancipatory accounting and enhancing the social contribution of the organization. They demonstrate that music plays a crucial role in emancipatory accounting and fosters the societal contribution of the organization.

Holdaway (2019) uses the methodology of a CLA for analyzing potential conflicts in the field of unconventional gas extraction. The author shows how this innovative methodology may be useful for engaging communities and different perspectives in the decision process, contributing to democratization from the perspective of dialogic engagement framed in DA theory.

Two contributions apply the methodology of the historical and longitudinal case study. Toms and Shepherd (2017), for example, investigate social movements and factory reform during the industrial revolution and show how accounting contributes to limiting working hours and child labor. In their analysis, the authors suggest that a dialogic approach to accounting may be a way to include vulnerable groups and develop counter-accounting, considering multiple dimensions of performance. This case is opposed to one in which accounting has "class belongingness" and in which reporting may be influenced by the selection and subjectivity of account preparers.

In their article, Lee and Cassell (2017) focus on trade unions, conducting a longitudinal and international comparative case study to determine how critical accountants contribute to workers' development. Based on the ideas of Gorz (1967), the authors focus on facilitative reforms of learning representative initiatives in the UK and New Zealand and how these reforms and initiatives led to democratic accountability and associated forms of social accounting. In this context, a longitudinal case study might allow for comparisons over time both within and among different case studies. They suggest that when "*learning representative initiatives allowed workers to pursue their own personal development aspirations, rather than simply satisfying the needs of production, they should be considered as a facilitative reform per se*" (p. 2). Their results highlight that critical accounting may facilitate reforms that extend the rights of oppressed groups such as the case of learning representative initiatives.

Finally, two contributions expressly adopt the survey methodology. An example is Patelli (2018), who investigates the relationship between parent companies and their foreign subsidiaries in different sectors. In particular, the article analyses the performance measurement and management systems (PMMSs) between the two parties. It shows that a relationship exists between the use of PMMSs as a dialogical tool and certain characteristics of parent companies and subsidiaries. For example, a dialogical perspective is applied when subsidiaries play a strategic role and the company has organizational interdependence with the parent.

5. Discussion and conclusions

The present study aimed to contribute to the critical accounting literature by reviewing how previous studies have addressed the topic of DA, synthesizing its development and the main themes investigated and discussing potential further developments of the research agenda on this topic.

The literature on DA has undergone three phases of temporal development. In the first phase (represented by the purple area of our bibliometric maps, see Figure 3), which we can define as seminal, some basic principles of the dialogic and polyvocal processes of interaction among individuals or organizations—derived from other disciplines—were applied to accounting. The most frequently cited articles of this phase represent the attempt to influence critical accounting with knowledge and theoretical elaborations derived from other disciplines (pedagogy and the political sciences in particular), initially as part of the development of social, environmental and sustainability accounting studies.

In the second phase (represented by the green area of our bibliometric maps), the main authors and the most frequently cited papers have discussed the concept of agonism—which can sometimes also be understood as antagonism—and the role of critical accounting,

including innovative forms of DA, in promoting social emancipation and, consequently, developing democratic processes. Agonism and emancipation are the pillars of the "polylogic" and "polyvocal" approaches to stakeholder engagement for the recognition and inclusion of diversity. The explicit recognition of the power dynamics in any choice is the necessary premise for hearing and considering each position and idea (Dillard and Roslender, 2011). This understanding clarifies the forces operating in any social space (Dillard and Brown, 2012; Brown and Dillard, 2013b) without forgetting the needs of the less powerful stakeholder groups that should be explicitly recognized and prioritized. In this regard, some authors (see, for instance, Brown and Dillard, 2015a) underscore the role of social movements in valorizing non-human stakeholders such as the environment, non-human life forms and future generations.

In the third phase of our literature review (represented by the yellow area of our bibliometric maps), many authors have signaled the role of new technologies (big data, social media, XBRL reports, artificial intelligence, machine learning, and innovative uses of images, photography, music and video) and unconventional research methods for accounting disciplines (ethnographic and anthropological research) in the development of DA. This research strand implies decentered forms of governance, extra-institutional engagements and innovative forms of communication, including the valorization of counter-accounts as a way of providing alternative perspectives (Brown, 2017; Denedo *et al.*, 2018).

The narrative review of the articles and this temporal analysis allow us to trace the main theoretical lines and topics tackled by the contributions considered here. Theoretically, the contributions, especially the most influential ones, are characterized by a continuous debate about how to overcome the mainstream perspective of accounting through new forms of critical and inclusive accounting. This debate elicits the need for a research field such as DA. The analysis of the theoretical dimensions of the contributions reveals that, in the initial phase of the development of the theme, the theoretical discussion mostly borrows ideas and concepts from scholars in closely related disciplines (e.g. Freire, Habermas and Mouffe). However, in a further phase, DA starts to develop as an autonomous theory based on the contributions of a group of authors (see Thomson and Bebbington, 2004; Bebbington *et al.*, 2007a, b; Brown, 2009; Dillard and Roslender, 2011; etc.). These contributions form the theoretical framework of DA and serve as the reference point for the most recent papers identified in the sample for exploring topics related to DA.

Regarding topics, the included contributions move through a wide range of different arguments, as highlighted in the content analyses, bibliometric visualizations of keywords cooccurrences and narrative review. A group of papers could be considered the core group of topics because it focuses on the theoretical development of DA. Other articles constitute several peripheral groups of contributions focusing on related topics (such as sustainable development, democracy, critical accounting, etc.) using a theoretical framework based on DA. This heterogeneity highlights the relationships between different disciplines, even if the classification of specific topic categories is often difficult.

To better understand how different subject areas have been affected by DA, Table 2 systematizes the most recurrent topics and theoretical references in the DA research strand.

Moreover, our narrative review and the main topics identified allow us to highlight potential future developments in DA.

First, unconventional research methods and new technologies will continue to play a fundamental role in the development of DA research and practice. On the one hand, therefore, it seems interesting to investigate how typical research methods of other branches of the social sciences may have an impact on the application of DA techniques. Research on more transparent, inclusive and democratic forms of accounting may benefit from an open and multidisciplinary approach to alternative methods of data collection, experimenting with techniques that generally pertain to other disciplines, such as

Areas	Topics	Main theoretical references
Education	• Dialogic education • Accounting education	The seminal works of Illich and Freire (e.g. Freire's "Pedagogy of the Oppressed"), also as reinterpreted by recent studies (e.g. Thomson and Bebbington "It does not matter what you teach?"), and a combination of the literature on education and pedagogy with the concepts of sustainable development to study the relationship between higher education and sustainability (e.g. Fonseca *et al.*, 2011)
Sustainable development	• Sustainability assessment • Socio-ecological systems • Sustainable development goals	Theories and definitions of sustainable development and sustainability (e.g. weak vs. strong sustainability), theory of sustainability and sustainable development in economics and management studies (e.g. Gladwin *et al.*, 1995), literature of resilience and socio-ecological systems (e.g. Walker *et al.*, 2004) and international policies on sustainable development (e.g. WCED, 1987; UN, 2015)
Social and environmental accounting	• Sustainability reporting • Stakeholder engagement • Accountability • Integrated reporting	Theoretical debate and policy agenda for sustainability, calls for new forms of social and environmental accounting (e.g. Brown, 2009; Dillard and Roslender, 2011; Dillard and Brown, 2012; Brown and Dillard, 2013a), triple bottom–line model (Elkington, 1997), and the previous literature on integrated reporting combined with the literature of DA (Bebbington *et al.*, 2007a, b; Brown, 2009) with the vision of "empowering designs" for sustainability (Leach *et al.*, 2010) and stakeholder theory (Freeman, 1984)
Public arena	• Democracy • Counter-accounting • Critical accounting • Public sector accounting	Laclau, especially "On Populist Reason"; the seminal works of Laclau and Mouffe on discourse theory; Bourdieu's conceptualization of symbolic domination; Latour, in "Politics of Nature"; the vision of Macintosh on heteroglossic accounting; and the inclusion of political theory in critical accounting
Information and communication technologies	• Social media and online practices • New technologies	Democratic communication and accounting in an online environment (Dahlberg, 2001, 2005), main theories on DA and inclusive communication (e.g. Bebbington *et al.*, 2007; Brown, 2009; Brown and Dillard, 2013a, b), and recent literature on DA and social media (Manetti and Bellucci, 2016; Arnaboldi *et al.*, 2017; Bellucci and Manetti, 2017)

Table 2.
The most frequently recurring areas, topics and theoretical frameworks in the DA research

shadowing or participant and non-participant observation. On the other hand, it is difficult to hypothesize a development of this line of study of critical accounting without thinking about the implementation of new technologies, in particular, those concerning interactive and multimodal communications between individuals or organizations. In this sense, a crucial role is played by social media (and, within them, by the use of images, photographs, and video), the "Internet of Things", the management of "Big Data" (Arnaboldi *et al.*, 2017) and the field of artificial intelligence and machine learning. The rapid changes that technology is undergoing, with an evident acceleration in the last decade that involves the management of large amounts of data, may influence the application of DA techniques. Many leading authors in our literature review suggest that new technologies can help stimulate people's imaginations in terms of which emergent DA practices can be implemented (Brown, 2009) and in building new good practices for dialogic engagement

(new public engagement, new dialoguing networks and institutions, etc.) (Frame and Brown, 2008). Therefore, future research on DA could critically investigate the extent to which these new technologies are developing business models, stakeholder engagement and social and environmental accounting and reporting. This research would provide critical practical implications and, ultimately, help further the understanding of how new technologies will impact human lives through business and in terms of social and environmental sustainability in the coming years.

Second, future research on DA cannot ignore the particular cultural, political and institutional context in which it is applied. The application of DA should be determined according to the particular social and political contexts of operation. Accounting is more than a technical artifact, and research can uncover the wider impacts of accounting-led changes (Broadbent and Laughlin, 1997). For instance, in the context of developing countries, Denedo et al. (2018) underscore the fundamental function of NGOs' use of counter-accounting in influencing human rights accountability and governance reforms in political institutions, public sector organizations, NGOs and corporations. Habermas draws inspiration for his works from a detailed social history of the public and an analysis of the influence of capital-driven mass media. The Habermasian idea of inclusive critical discussion, free of social and economic pressures, in which interlocutors treat each other as members of a cooperative attempt to reach an understanding on matters of common concern, was born in democratic contexts. In contrast, Freire's pedagogical strategy is inspired by the struggle against the "oppressive" forces that act on those who have traditionally been denied education. The cultural, political and institutional context thus clearly influences the development of DA and its potential significance. Not by chance in the third period (2016–2019) we identified some authors—see, for instance, Catchpowle and Smyth (2016) and Smyth and Whitfield (2017)—that adopt a vision of a dialogic approach based on historical materialism in opposition to the perspective of only democratizing accounting information systems. Moreover, the recent regulatory debate around the principle of double materiality (Adams et al., 2021) in new forms of non-financial disclosure guidelines will require greater attention to open, democratic and substantially – rather than formally – inclusive forms of accounting, even returning to more pervasive forms of stakeholder engagement. Therefore, it is pivotal that scholars interested in critical accounting and dialogic accounting continue monitoring the perspectives of regulators, policymakers and standard setters.

Third, further possible developments of studies on DA are connected to the role played by the neo-institutional theories in determining the particular meaning that DA can assume in specific national or local contexts. By institutions, we mean not only the formal organization of government and corporations but also norms, incentives, and rules, or, as stated by Huntington (1969, p. 12), "*stable, valued, recurring patterns of behavior*", defined by their adaptability, complexity, autonomy and coherence. Institutions, in fact, enable predictable interactions that are stable, constraining individual behavior, and they are associated with shared values and meaning (Matten and Moon, 2008; Peters, 1999). As early as 2007, Bebbington argued that engagements within social, environmental and DA can be understood only by considering a number of interrelated contextual factors (institutional frameworks, epistemology, human agency, the role of experts, language and discourse heterogeneity, community and identity, material context and power dynamics) in coherence with Freire's notion of conscientization. From this perspective, the role of the new technologies highlighted by the authors of the third period of our literature review would assume a different meaning depending on whether they are applied to economically advanced or developing countries (see, for instance, the case study illustrated by Contrafatto et al., 2015); democratic or oligarchic or even dictatorial regimes; diverse "national business systems" (Whitley, 1997), considering the societal effect approach (Maurice and Sorge, 2000; Whitley, 1999, 2002a, b) and the correlated varieties of approaches to capitalism that

distinguish liberal from coordinated market economies (Hall and Soskice, 2001) as well as the specific social systems of production (Hollingsworth and Boyer, 1997). From this perspective, according to Söderbaum and Brown (2010), further research should investigate more pluralist pathways, recurring to assessment technologies and practices informed by more democratic perspectives. Institutional theories can help in understanding the importance of different models of democracy and their own ideological positions, making the case for an agonistic approach to politics. Our study suggests that it is pivotal to interpret these different declinations of DA according to the operational contexts to avoid the threat of DA transforming itself from a form of critical accounting to a mere technique of social legitimation, consequently denying its authentic nature.

Note

1. The specific research string was "(ALL ("dialogic accounting")) OR (TITLE-ABS-KEY ("dialogic AND accounting"))".

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Appendix
The Appendix file is available online for this article.

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