Democratizing accounting: Reflections on the politics of “old” and “new” pluralisms

Judy Brown

School of Accounting and Commercial Law, Victoria University of Wellington, P.O. Box 600, Wellington, New Zealand

ARTICLE INFO

Article history:
Received 11 May 2015
Received in revised form 17 October 2016
Accepted 8 November 2016
Available online 20 December 2016

Keywords:
Accounting and democracy
Political pluralism
Dialogic accounting
Agonistic democracy

ABSTRACT

Over the last 25 years, Critical Perspectives on Accounting has been at the forefront of stimulating debate about the meaning, location and scope of politics. This paper reflects on long-standing disagreements in critical and social accounting over the progressive potential of political pluralism. It examines commonalities and differences across three generations of pluralist thinkers: early twentieth-century political theorists, post-World War 2 and neo-pluralist political scientists, and post-structural pluralists. With respect to social accounting, I argue that as in other disciplinary fields post-war liberal pluralism has often been mistakenly viewed “as the whole of political pluralism” (Schlosberg, 1998, p. 583) and that while early second generation pluralism was rightly criticized for providing ideological support for the status quo, critics exaggerated the conservatism of neo-pluralism. Nonetheless, second generation pluralism provides a limited view of democratic politics. I examine the resurgence of interest in political pluralism among contemporary political theorists, highlighting how agonistic democratic theorists have addressed aspects of political quietism in “old” pluralisms and in some strands of post-structuralism. Providing examples from several politically pressing areas, I argue that theorizing, critique and engagement informed by third generation understandings of social plurality and political struggle offer a promising base for critical accounting interventions.

© 2016 Elsevier Ltd. All rights reserved.

1. Introduction

Over the last 25 years, Critical Perspectives on Accounting has been at the forefront of stimulating debate about the meaning, location and scope of politics, and their implications for critical accounting interventions. In their editorial launching the first issue of the journal, the editors highlighted a number of politically pressing areas that have continued to command the attention of social and critical accounting scholars through to the present: environmental degradation, financial crises, issues of accountability, conflict and power, class, race and gender, business ethics, undemocratic institutions, accounting education and social change.

One of the most contentious issues in the accounting and politics literature – both in this and other journals publishing social and critical accounting studies – has been the alleged political conservatism of pluralism and post-structuralism. The editors in their opening editorial of CPA observed that in the wake of “the relentless pursuit of Positivism and Scientism . . . some branches of ‘The Social’ school have embraced a pluralist and relativist form of French philosophy which neglects its own socially engaged position” (Editorial, 1990, p. 2; see also Neimark, 1990). The editors of a CPA special issue revisiting the

E-mail address: Judy.Brown@vuw.ac.nz (J. Brown).

http://dx.doi.org/10.1016/j.cpa.2016.11.001
1045-2254/© 2016 Elsevier Ltd. All rights reserved.
influence of French philosophy – especially Foucault’s work – on accounting and praxis highlighted “the problems of Foucauldian and other post-modernist theories in providing a politics of accounting” (Editorial, 1994, p. 2). While for Grey (1994, p. 13) the post-structural recognition of contingency supported “the first and indispensable axiom of political radicalism: things could be different”, Neimark (1994, p. 92) lamented “that the way Foucault is being used in accounting is ideological because, by failing to take sides in, or even to acknowledge the existence of, the social conflicts that are endemic to capitalism, it poses no challenge to its institutions or practices”. Suspicions of Anglo-American based forms of pluralism and neo-pluralism was also evident throughout the 1990s, most notably in the social and environmental accounting (SEA) literature with, for example, Tinker, Lehman, & Neimark (1991, p. 30) setting up a stark contrast between “politically quiet” pluralism and conflict-based perspectives of politics:

In a conflict–based perspective, antagonisms between opposing social constituencies occupy the foreground in the analysis. This view focuses on the evolution of relations of co-operation and conflict in reproducing collective existence – socially, politically and economically. . . . Most important, it rejects the pluralistic view that social conflict is a series of random collisions between social atoms. Instead, it contends that conflict is structured and follows a discernible pattern of development. Significantly, unlike pluralism, a conflict–based view admits the possibility that social conflict is not a contest between equals, but involves struggles between structurally advantaged and disadvantaged groups.

In this paper, I revisit debates within and beyond accounting on the conditions of possibility associated with “pluralist politics” (Neimark, 1990, p. 105) – in broad terms the relationship between social plurality (e.g. as manifested in differences of values, interests and identities) and political struggles.1 I reflect on critiques advanced by critical accounting theorists that pluralist political theory – in its “new” or “old” forms – presents a barrier to effective political action. My aim, similar to McClure’s (1992, p. 113) objective in addressing cognate debates among feminists, is to ensure the potentially radical implications of political pluralism – especially in its post-structural form – are not lost in its reception in accounting, whether through outright dismissal or unthinking acceptance of pluralism. In reviewing the work of pluralist political thinkers from the early twentieth century to the present, my aim is to provide a critical intervention in accounting by reflecting on both progressive and conservative aspects of pluralist theorizing and engagement.

While accounting writers refer to “pluralist politics”, they do not always explain what they mean by the term, and present relatively sketchy accounts of pluralist political theory. Critics of the use of pluralism in SEA such as Tinker et al. (1991), taking their lead from Gray et al. (1987, 1988, 1996, 1997), focus on the interest group pluralism associated with neo-pluralist political theorists such as Robert Dahl and Charles Lindblom. However, this is only one of what political theorists refer to as three generations of political pluralism, and does not exhaust the possibilities for developing critical pluralist practice. Indeed, as elaborated in this paper, within political theory it is highlighted as the most conservative of the three generations. Other critics (Neimark, 1990, 1994) refer to pluralism in the context of post-structuralism (e.g. the charges of political quietism levelled at Foucauldian scholarship in critical accounting) without reference to the wider body of work on post-structural political pluralism considered in this paper.

Drawing on the work of political theorists who have traced the intellectual history of political pluralism2 together with primary sources, I examine commonalities and differences across three generations of pluralist thinkers: (i) early twentieth century political theorists (e.g. Harold Laski, Mary Parker Follett and Arthur Bentley) who explored the implications of William James’s (1909) philosophy of pluralism for democratic politics and whose work has received minimal attention in accounting; (ii) the writings of post-World War 2 and neo–pluralist political scientists (e.g. Robert Dahl, Charles Lindblom and David Truman) that were subject to debate in SEA and critical accounting literature throughout the 1990s; and (iii) post-structural political pluralism developed from the mid-1980s (especially the work of Chantal Mouffe, William Connolly, James Tully and Aleta Norval on agonistic democracy) that informs recent work in accounting.

There are disagreements about the levels of continuity across these three generations, Chambers and Carver (2008, p. 4), for example, argue that William Connolly’s work transformed pluralism “from a conservative theory of order based on the status quo into a radical theory of democratic contestation based on a progressive political vision”, whereas Wenman (2015, pp. 54–55) maintains Connolly’s theoretical interventions are “best understood as the resumption and enhancement of a distinct canon of pluralism in American political thought”. While there are important differences between “old” and “new” pluralisms (Schoolman & Campbell, 2008), Wenman (2015) demonstrates there are more points of connection than is commonly acknowledged. In reflecting on the charges of political quietism levelled at pluralism in accounting literature, I highlight the critical possibilities that run through pluralist literature going back to James (1909), as well as underlying the conservative aspects of second generation pluralism that third generation pluralists distance themselves from.

I argue that early accounting critics were right to be critical of some forms of European post-structuralist thought and Anglo-American pluralistic politics, albeit that they over-stated the conservatism of neo–pluralism. At the same time, advocates of neo-pluralist approaches to SEA and those defending the political potential of post-structuralism, as well as their critics, overlooked developments in political theory during the 1980s–1990s that articulated more critical and radical forms of post-structural political pluralism in the form of agonistic democracy (Connolly, 1991, 1995a; Laclau & Mouffe, 1985; Mouffe, 1993, 1995; Norval,

---

1 Pluralist thought can be applied in various ways and contexts (Brown et al., 2015). In accounting much prior discussion has focused on theoretical and methodological pluralism (Modell, 2015; Parker & Guthrie, 2009) rather than political pluralism.

geography (1997, 1998). These writers have drawn on the work of French philosophers (e.g., Foucault’s governmentality studies) and early Anglo-American pluralist thinkers (e.g., William James) to develop critical understandings of pluralism. I outline distinctions between “old” and “new” forms of pluralism and, focusing on scholarship on agonistic democracy, make the case that post-structural political pluralism offers a promising base for critical accounting interventions in SEA and beyond.

The rest of the paper is organized as follows. Section 2 opens with a brief overview of the commonalities and differences across the three generations of political pluralism. This is followed by more detailed examination of the first two generations: the work of early twentieth century pluralists and post–World War 2 liberal pluralism (in both its classical and neo-pluralist forms) and critiques thereof, including discussion of their influence on accounting literature. Section 3 examines third generation political pluralism, with a focus on contemporary work in agonistic political theory (e.g., Connolly, 2005, 2008, 2010; Mouffe, 2000, 2005, 2013; Norval, 2007, 2014a, 2014b; Tully, 2008a, 2008b), showing how this work addresses aspects of political quietism in “old” pluralisms and certain strands of post-structuralism. I argue that theorizing, critique and engagement informed by third generation understandings of social plurality and political struggle offer a promising base for critical accounting interventions. Section 4 provides some concluding remarks.

2. The “old” pluralisms: first and second generation political pluralism

As indicated above, political pluralism can be broadly categorized into three generations: early twentieth century political theorists, post–World War 2 and neo-pluralist political scientists, and post-structural political pluralists. While all three generations share a common opposition to “unitary conceptions of the political domain”, there are important differences and emphases (McClure, 1992, p.113) leading to disagreement about the levels of continuity across the three generations (Schlosberg, 1998; Wenman, 2015). In each generation, the enabling possibilities of pluralism have also been a source of controversy.

As McClure (1992, p.115) summarizes, the three generations of political pluralism share four basic points of commonality. Firstly, all have been put forward in opposition to unitary conceptions of politics, especially to the extent “these presume some singularly sovereign or unique agency overseeing or determining political processes and/or social relations”. Secondly, all emphasize the irreducible plurality of the social realm, and its political expression in and through a multiplicity of groups. Thirdly, all reject understandings of the political potential of groups as having an essential ontological grounding. Rather political groups are seen as contingently constituted, emerging through the dynamics of specific struggles arising in the social realm and constructed as political through processes of articulation (e.g., the voicing of demands, formation of social movements). Fourthly, all three generations view individuals as sites of multiple and overlapping group memberships (e.g., as consumers, employees, environmentalists, indigenous peoples, citizens of nation States, members of transnational communities) within broader social pluralities.

Highlighting these Wittgensteinian family resemblances is important so that the political significance of the differences across the three generations can be made more visible. As McClure (1992, p.114) observes, this is especially the case given that politically quiet understandings of pluralism — notably aspects of second generation pluralism — are often sedimented into common-sense understandings of politics in dominant discourse. Notwithstanding their commonalities, the three generations of political pluralism diverge significantly in the ways they characterize the relationship between the “plurality of the social” on the one hand, and “political struggle” on the other (McClure, 1992, p.116). In this and the following section I elaborate on these commonalities and differences, linking to pertinent literature in accounting. My focus is on reviewing political theory literature for the purpose of reflecting on charges of political quietism leveled at pluralism in accounting, and to highlight the critical possibilities of pluralist politics.

2.1. First generation: early twentieth century political theorists

Things are ‘with’ one another in many ways, but nothing includes everything, or dominates over everything. The word ‘and’ trails along after every sentence. Something always escapes (James, 2012 [1909], p.167).

Pluralism is the most vital trend in political thought to-day, but there are many dangers lurking in pluralism as at present understood . . . The group in relation must be the object of our study if that study is to be fruitful for politics. The pluralists have pointed out diversity but no pluralist has yet answered satisfactorily the question to which we must find an answer — What is to be done with this diversity? . . . [T]he individual, the group, the state — they are all there to be reckoned with — we cannot ignore or minimize any one. The relation of individual to group, of group to group, of individual and group to state — the part that labor is to have in the new state . . . (Follett, 1918, p.10, emphasis original).

First generation political pluralism emerged around the turn of the twentieth century, peaking in the decade after World War 1 in a context of labour movement activism (McClure, 1992, p.113). Influential writers in the early development of pluralist political theory included Arthur Bentley, Ernest Barker, Harold Laski and (more controversially) Mary Parker Follett.⁵ These writers drew on William James’s text A Pluralistic Universe (2012 [1909]), together with continental legal

---

⁵ See, for example, Bentley (1908), Barker (1915), Laski (1917, 1921) and Follett (1918). Other influential thinkers include John Dewey, John Figgis and George Douglas Howard Cole (Eisenberg, 1995, p. 5).
theory, to oppose then dominant views that posited “the sovereign state as the centre of political life” (McClure, 1992, p. 114). These writers were pivotal in initiating discussion of themes – regarding multiplicity, difference, group identities, divided subjects and the political implications of social plurality – that have been revived and expanded by third generation pluralists (Schlosberg, 1998, p. 585; McClure, 1992; Wenman, 2015).

A key commonality across first and third generation political thinkers is their philosophical justification of the plurality of the social domain and its connection to political struggles (Schlosberg, 1998, p. 587). The first generation used ideas of multiplicity, difference and diversity – in both individual and collective human experiences – to oppose what they viewed as harmful absolutist tendencies in philosophical thought and political practice. They drew heavily on the pluralist philosopher William James’s critiques of monism addressed to both classic absolutists (e.g. Hegel, Kant), as well as his contemporaries (Schlosberg, 1998, p. 589). James emphasized that the “irreducible outness of anything . . . from anything else, in any respect, would be enough, if it were solidly established, to ruin the monistic doctrine” (cited in O’Shea, 2000, p. 27, emphasis original). This idea of irreducible difference highlights the relation between pluralism and otherness, and that anywhere:

there is an Other which cannot simply be accommodated within a system of thought, monism is under challenge. Faced with such an Other, we can try to assimilate it and make it fit within the unity (the attitude of singularity) or recognize its difference in its own right (the attitude of pluralism) (Davies, 2005, p. 94).

James’s commitment to pluralism was also evident in his political stances, which emphasized the importance of diversity e.g. as reflected in his anti-imperialism, support for religious pluralism and openness to divergent views (Schlosberg, 1998, p. 588; Ferguson, 2007, pp. 7-8). According to James, alterity was “necessary to any being or system’s growth, transformation, or self-analysis” (Ferguson, 2007, p. 5). As Schlosberg (1998, p. 589, emphasis original) observes, James’s personal stances in international and domestic politics help to “anticipate what the more political pluralists . . . do with his empirical and philosophical foundation”.

The philosophical foundations of James’s political stances were based on what he labelled “radical empiricism”, his conception of a pluralistic universe that is unfinished and growing “in all sorts of places, especially in the places where thinking beings are at work” (James, 2008 [1907], p. 113); one with a background of plural possibilities and all the restlessness of a conception that can “make new truths possible and old ones impossible” (James, 2008 [1907], p. 122). Where absolutists were committed to the idea of an “all-inclusive reality” that could be captured by a single logic, the pluralistic view held:

there may ultimately never be an all-form at all, that the substance of reality may never get totally collected, that some of it may remain outside of the largest combination of it ever made, and that a distributive form of reality, the each-form, is logically as acceptable and empirically as probable as the all-form commonly acquiesced in as so obviously the self-evident thing (James, 2012 [1907], p. 20, emphasis original).

James emphasized that people’s experiences vary in terms of both the things experienced and conceptualizations of those experiences (Schlosberg, 1998, p. 589). Where absolutism privileged internal consistency and either/or logic, James (2012 [1909], p. 44) adopted a both/and logic that approached the things in the world and ideas about them as “in some ways connected, in some other ways not connected”.

First generation political pluralists drew on James’s work to critique absolutist conceptions of unity and state sovereignty on both philosophical and political grounds. Theorists such as Bentley, Barker, Laski and Follett challenged then dominant depictions of unitary states and highlighted differences in civil society (Schlosberg, 1998, p. 590). A primary contribution of this generation was to reframe “the political in the midst of the social” (McClure, 1992, p. 116), by offering an alternative to philosophical monism and shifting political thinking away from a focus on unitary state regimes to groups. The plurality of the social was characterized as a multiplicity of self-constituting groups in opposition to the atomistic individuals in traditional liberal thought. Through ideas of “distributive sovereignty”, the autonomous State was reconceptualized as a political entity reliant on the support of groups that existed independently from the state (McClure, 1992, p. 116; see also Bentley, 1908 and Laski, 1921). The atomistic selves of traditional liberalism were reconceived as members of various groups to provide “a more ‘realistic’ account of the fluidity and diversity of social experience and practice” than then dominant depictions of State-citizen relations (McClure, 1992, p. 116). Formal state citizenship, for example, was only one and not necessarily the most significant form of group membership.

Through these theoretical interventions, first generation pluralists helped reconfigure the subject of rights in early twentieth-century liberal political theory away from ideas of citizenship centred on autonomous individuals towards a collective view that addressed politics in terms of group interactions (McClure, 1992, p. 117). In doing so, they helped redraw liberal boundaries between public/political and private/non-political. A concrete manifestation of the political potential of this boundary-shifting was to dislodge labour struggles from the “private realm protection of liberty of contract doctrine” by

---

4 The second generation, as elaborated below, eschewed sustained philosophical reflection in line with their positivist aspirations for building a new “political science”.

5 James is better known today as a philosopher of pragmatism, but Ferguson (2007) argues his contributions to pluralist thought comprise his most important legacy.
investing “occupational identity” – a key strand of the plural subject – with political standing through calls for reforms enabling labour’s active involvement in state institutions (McClure, 1992, p. 117).6 Proposals for occupational representation – that simultaneously drew on and displaced Marxist class language – included calls for a social parliament, labour-based electoral categories and participation in policy processes, with proponents drawing on political economy arguments to establish the public character of occupational groups (McClure, 1992, pp. 116–17). First generation pluralists thus positioned themselves in the “middle ground between an absolutist fiction of state sovereignty and the ‘objective’ historical agency of an international proletariat” (McClure, 1992, p. 118).

For this first generation, political identity did not rest on individuality but rather was “contingently constituted, within the social, by . . . participation in group processes” albeit in a way distanced from the idea of Marxist class agency (McClure, 1992, p. 117). For Follett (1918, p. 291), progressive politics needed to be shaped around recognition of multiplicity in social life and relations. As for James, understandings of a necessary unity denied the plurality of the social and in refusing all experiences and ideas that fell outside its boundaries (Schlosberg, 1998, p. 590) risked harmful absolutist impulses.

While first generation pluralists emphasized the progressive potential of plurality, they faced difficulties reconciling multiplicity at the individual or small group level with the need for political action on a broader scale to effect change (Schlosberg, 1998, p. 594). In attempting to address Follett’s question of “what is to be done with this diversity?”, they pursued new understandings of collective life aimed at:

building political action both within and across diverse groups. While critical of the normalization associated with more singular and absolutist visions of the state, Follett and others saw that some elements of unity must emerge if disparate ideas, people, and/or groups are to relate and work together. In both the first and recent generations of pluralist thought, some sort of unity or solidarity – the necessity of relations across differences – have been as central as eschewing a unitary homogenous uniformity (Schlosberg, 1998, p. 595).

The first generation emphasized that in the pluralist universe where things could be both independent and connected, order was “always in the making” (Schlosberg, 1998, p. 595). For James unity always remained “over the horizon – moved toward but never arrived at” (Schlosberg, 1998, p. 595), with any particular set of connections remaining at least potentially unstable. In contrast to monism, pluralism called for a flexible approach that engaged both differences and commonalities, recognizing things were “partly joined and partly disjoined” (James, 2008 [1907], p. 72). Allowing at least “some free play of parts on one another, some real novelty or chance” (James, 2008 [1907], p. 71) opened up the possibilities of progressive social change.

As Schlosberg (1998, p. 595) observes, first and third generation pluralists have used a variety of representations to signify how difference can come together in a pluralistic way. For James, the appropriate metaphor was that of a mosaic held together through actual or potential connections:

every part, tho it may not be in actual or immediate connexion, is . . . in some possible or mediated connexion, with every other part however remote, through the fact that each part hangs together . . . . The type of union . . . . is different here from the monistic type . . . . It is not a universal co-implication, or integration of all things . . . . It is what I call the strung-along type . . . . (James cited in Schlosberg, 1998, p. 595).

In a similar vein, Follett (1918, p. 76) stressed that while unity was important in social relations, it was “always in unstable equilibrium, always shifting, varying, and thereby changing the individual at every moment” as both differences and understandings of differences changed, meaning society could “be understood only by the study of its flux of relations”. Politically, her interest was in finding ways of forging social relations across difference without collapsing unity into uniformity:

Unity, not uniformity must be our aim. We attain unity only through variety. Differences must be integrated, not annihilated, nor absorbed . . . Good words: integrate, interpenetrate, interpermeate, compenetrate, compound, harmonize, correlate, coordinate, interweave, reciprocally relate or adapt or adjust, etc. Bad words: fuse, melt, amalgamate, assimilate, weld, dissolve, absorb, reconcile (if used in Hegelian sense), etc. (Follett, 1918, p. 35).

First generation pluralists differed in how far to take James’s arguments. Schlosberg (1998, p. 591) observes that Follett was torn “between her desire to recognize a Jamesian pluralism in civil society and her hope for dynamic, yet ultimately harmonious relations across that difference”. Thus she is treated as sitting somewhat ambiguously within first generation pluralism (McClure, 1992, pp. 113–14).7 As Schlosberg (1998, p. 600) summarizes, the primary aim of both James and Follett – similar to those of third generation pluralists – seemed to be holding “open the hope for a sense of unity that was not as destructive or exclusive as the monism they were arguing against”.

Follett’s (1918, p. 10) question of “what is to be done with this diversity?” remained largely unresolved for first generation pluralists. While they raised issues of communicating and decision-making across difference their efforts were “limited, vague, and idealistic” (Schlosberg, 1998, p. 601). For James (2012 [1909], p. 162) compromise and mediation were key, understood in terms of being open to alternatives and intersubjective understanding. He described his vision as a democratic

---

6 See also Peller (1985) for discussion of related political struggles in law around liberty of contract discourse.

7 Schlosberg (1998, p. 601) points to characterizations of Follett as an Hegelian idealist, but argues these are misleading given her self-awareness of the tension between unity/difference running through her work.
banquet where participants respect each other's inviolability and come to share but not control possibilities (James, 1956 [1897], pp. 270-71). Follett similarly rejected minimalist ideas of compromise, favouring "something more inclusive, and respectful, of difference" (Schlosberg, 1998, p. 602). Her focus was on solutions emerging from "the reciprocal adaptions of the reactions of individuals . . . based on both agreement and difference" (Follett, 1918, p. 35). Addressing conflict meant accepting difference as part of social life, but in a way that did not conflate difference with antagonism. A key aim for Follett (1918, p. 40) was to ensure "diversity does not arouse hostility". In contrast to third generation pluralists, she rejected ideas of discourse as contest, maintaining that as long as discussion was conceived as "an opportunity for 'argument'" – rather than an "experiment in cooperation" – there would "be all the usual evil consequences of the struggle theory" (Follett, 1918, p. 97).

Both James and Follett focused on communicative processes that were "open to difference" and that provided tools "for making connections across that difference" (Schlosberg, 1998, pp. 602-03, emphasis original). In discussing compromises and agreements, their focus was on processes rather than conclusions reached (Schlosberg, 1998, p. 603).

As Schlosberg (1998, p. 587) observes, the shift from seeing "the state as the center of political theory and political life" towards a view of politics where groups were treated as having a reality and level of independence from the state made first generation pluralism "a radical and critical mode of thought" in the post–World War 1 context and, as such, it attracted considerable negative reaction from mainstream political science. At the same time, first generation pluralists also reinforced liberal theory through their portrayal of autonomous groups and distinctions between public/political groups (labour) and private/non-political groups (aspects of the plural subject beyond workplace interests). With the help of mainstream corporate law and management theorists, first generation proposals for labour reforms were appropriated by capital interests and translated into new forms of social control (Tsuk, 2003). Overall, first generation political pluralism is thus viewed as warranting a mixed scorecard in terms of disrupting dominant ideologies and fostering more socially just societies. As elaborated below, several themes of concern to first generation pluralists – in particular, the idea of unity without uniformity and engaging across difference – were largely ignored by the second generation, but have returned as a key focus of third generation thinkers who have sought to recover the progressive potential of pluralism.

The writings of first generation political pluralists have received minimal attention in accounting. As in many other disciplinary contexts, William James is known and valued more for his pragmatist philosophy than his political thinking (e.g. see Baker & Schaltegger, 2015; Colville, 1981; Lukka & Modell, 2010, pp. 466–68). Boland and Pondy (1986), in considering the micro-dynamics of budgeting, explore the contribution of James’s pluralistic thinking in understanding reasoning as a process of frame shifting in decision dialogue. They contrast this with Herbert Simon’s account of bounded rationality within a single frame, touching on the politics of budget-cutting. In his 25-year review of the social accounting literature for Accounting, Organizations and Society, Gray (2002a, p. 688) alerts readers to possibilities for drawing on James’s pragmatism “to provide an alternative grounding and justification for a theme of argument, research and practice whose distinguishing feature is its desire to ‘work’ . . . in the interest of higher ethical ideals such as democracy, accountability, justice and decency”. More recently Gray and others have emphasized that if such new imaginings are to be realized, they need to be linked with political mobilization and engagement (Brown & Dillard, 2013a; Brown & Dillard, 2015; Brown, Dillard, & Hopper, 2015; Cooper, Taylor, Smith, & Catchpole, 2005; Gray, Brennan, & Malpas, 2014; Tregidga, Milne, & Kearins, 2015).

The Accounting, Auditing & Accountability Journal confers an annual award for excellence in Mary Parker Follett’s name. Guthrie and Parker (2004, p. 14) note that the award honours “a woman who was a pioneer in interdisciplinary approaches to the philosophy and practice of accountability and management” and that “AAAJ’s underpinning philosophy and core values reflect much of those espoused by Mary Parker Follett”. However, the international and interdisciplinary nature of her approach (Parker & Guthrie, 2012, p. 11) are highlighted rather than her connections to political pluralism. Follett’s work has been taken up primarily in the management literature (e.g. see Parker, 1984; Parker & Ritson, 2005). Similar to the situation with broader proposed labour reforms, and contrary to her own aims, Follett’s philosophy of industrial democracy was re-articulated as a managerialist technique becoming “a license for managers to lead others to their own predetermined point of view” (Parker & Ritson, 2005, p. 1344), although contemporary organizational theorists have tried to resurrect the progressive intent of her thinking. Follett’s work has received sporadic attention in accounting, mainly from a managerial perspective. For example, Boland (1979) draws on her distinction between the coercive exercising of power over others and a jointly developed capacity to exercise power with others, Le Theule and Fronda (2005, p. 769) footnote her work in their discussion of the tensions between management (rationalizing/organizing) and creation logics in organizations and McAlayl et al. (2001, p. 107) cite her work in relation to the need for critical perspectives “to have the strength to confront interests . . . to promote the undiscussable”. As elaborated in Section 4, Follett and James’s influence – at least indirectly – is also felt through the application of third generation political pluralism in accounting. Second generation pluralism, by contrast, has played a more directly influential and contentious role in accounting literature.

2.2. Second generation: post-war liberal pluralism and neo-pluralism

By the middle of the century, pluralism had descended to a plea for the state to negotiate competing interests . . . Racial, economic, gender, class, and cultural associations are described monolithically, with little attention to their

---

*There are tensions and overlaps between pragmatism and political pluralism. Ferguson (2007, p. 20), for example, notes that where Dewey “brought pragmatism to play in the societal sphere, he rejected much of what James had found valuable about human difference”.*
Second generation pluralism is most directly associated with American social science – in particular, the work of Robert Dahl, Charles Lindblom and David Truman⁹ – and was highly influential in shaping political analysis in the twentieth century (Wenman, 2003a, p. 57). The emphasis of second generation pluralists – particularly in the 1950s and 1960s – was on developing empirically-based theory aimed at explaining politics and building the academic discipline of political science (McClure, 1992, p. 114). These accounts – which were also influential in accounting literature of the 1980s and 1990s – conceived of politics primarily in terms of interest groups and governmental processes.

Controversially, second generation pluralists positioned themselves in opposition to sociological theorists of the time such as Mills (1956) who argued that politics was dominated by a power elite comprising the intertwined interests of military, corporate and political leaders. Whereas the writings of first generation pluralists were closely connected with political struggles and helped generate critical perspectives on the state, second generation pluralists saw themselves as apolitical scientific observers whose empirical research sat “above the fray of political argument” (McClure, 1992, p. 114). Turning away from philosophical questions, they purported to provide value-free political analysis through a focus on observable behaviour (e.g. see Dahl, 1958). According to their positivist account, power in politics operated through a diffuse mix “of autonomous and competing groups, rather than . . . a dominant elite whose interests determined the policy outcomes of American political institutions and processes” (McClure, 1992, p. 114).

Dahl’s (1961) classic study Who Governs? examined decision-making in New Haven, Connecticut. In line with neoclassical economic theory, politics was conceptualized as a plurality of interest groups competing to influence policy decisions, with politicians delivering benefits across groups to maximize their voter appeal (Dahl, 1961, p. 93). People were characterized as rational self-interested utility maximizers who acted instrumentally to pursue their own ends. Interest groups were coalitions of individuals with shared attitudes on issues and these were taken as given (Wenman, 2003a, p. 58). Little, if any, attention was paid to either the formation of preferences or the construction of political identities.¹⁰ Political competition, like economic competition, took place within rules of the game that were also conservatively taken as given rather than opened to critical inquiry. Contrary to sociological accounts of the day, Dahl (1961) concluded that, while resource inequalities existed (e.g. in terms of legitimacy, wealth, knowledge), they were dispersed such that no unitary power elite could dominate the political process across a range of decision-making areas. Rather – in line with the pluralist ideal – all groups had a broadly equivalent opportunity to shape public policy decisions. Politics in this economic view of democracy was about negotiating a market-like compromise among competing interests.¹¹

Second generation pluralists continued with an interest in group dynamics, this time in the context of United States politics in the aftermath of World War 2. Where first generation pluralists had focused on the State’s institutional context, this generation shifted emphasis to Government as “the arena in which social groups engaged in political conflict” (McClure, 1992, p. 118). In doing so, they continued to disrupt traditional liberal theorizations depicting autonomous individual subjects of rights freely contracting with one another. However, unlike their predecessors, this generation strategically avoided political economy, focusing instead on the “formation, organization and expression of group ‘interests’ around specific ‘issues’” as these manifested in demands on government institutions in policy processes (McClure, 1992, p. 118). The reasons for turning away from political economy are unclear. McClure (1992, p. 118) speculates that, in the Cold War context, it may have reflected “liberal resistance to sociological accounts of corporate dominance” that were embarrassing “to the self-proclaimed paragon of the free world”. Whatever the rationale, it opened second generation pluralists to extensive criticism that, intentionally or otherwise, their work provided ideological support for the status quo (Bachrach & Baratz, 1962, 1963; Connolly, 1969; McCoy & Playford, 1967; Wolff et al., 1965).

Abandoning political economy deprived second generation pluralists of a way of distinguishing between private associations and publicly significant groups (as labour was for the first generation) that warranted representation in public policy processes (McClure, 1992, p. 118). Without this, the line between public (“properly political”) and private concerns (“plurality of the social in a general sense”) was eroded (McClure, 1992, p. 118). The political significance of group identities and interactions became a question of contingent articulation, no longer restricted to occupational issues. From the perspective of progressive politics this was a mixed blessing, offering “a getaway car . . . for corporate power”, but also new “vehicles for the political articulation of group identities and interests previously relegated to the private realm” (McClure, 1992, pp. 118–19). The multiple subject of first generation pluralism – whose identity was constituted in relation to its membership of different and potentially conflicting groups (rather than say a singular class interest) – thus also became

---

⁹ See, for example, Dahl (1961, 1967), Dahl and Lindblom (1953), Lindblom (1965) and Truman (1951).

¹⁰ As a political science and economics/accounting student in the 1980s curious about where preferences come from and how they might be conditioned by social practices such as accounting, I recall being told by lecturers these were matters of psychology and thus outside the ambit of all three disciplinary fields of study.

¹¹ This market-like theorization of politics is referred to by political theorists as aggregative democracy – identifying and aggregating preferences to decide what policies to adopt. Deliberative models of democracy were developed in opposition to the aggregative model, with the aim of fostering a connection between morality and politics by replacing (economic) instrumental rationality with (moral) communicative rationality. As will become clear later in the paper, whether one takes an aggregative, deliberative or agonistic view of democracy has significant implications for how political pluralism is conceived and engaged.
more clearly “a site of potential contradiction, of potentially conflicting identities, loyalties or ‘interests’” (McClure, 1992, p. 119).

During the 1960s and 1970s, post-war liberal accounts of pluralism were subject to powerful critiques, most notably in the seminal work of Bachrach and Baratz (1962) and Lukes (1974) who opened up discussion on different dimensions of power. Bachrach and Baratz (1962, p. 948) highlighted a major flaw in the pluralists’ conceptualization of power with its focus on observable participation in decision-making, namely that it ignored the fact that power could be exercised by confining decision-making and discussion to “safe” issues. Power was exercised not only when participating in policy decisions, but also when one party (A) devoted their energies to creating or reinforcing social and political values and institutional practices that limit the scope of the political process to public consideration of only those issues which are comparatively innocuous to A. To the extent that A succeeds in doing this, B is prevented, for all practical purposes, from bringing to the fore any issues that might in their resolution be seriously detrimental to A’s set of preferences (Bachrach & Baratz, 1962, p. 948).

Thus Bachrach and Baratz (1962) were credited as identifying the second face of power, the power of dominant groups to set decision-making agendas and frame the terms of debate. This second face was especially insidious in that participation and the exercise of power need not be overt. Indeed, when most successfully exerted, the ability to sustain “values and rules of procedure that help . . . keep certain issues out of the public domain” did not involve and could not be isolated in terms of decisions made on specific issues (Bachrach and Baratz, 1962, p. 948). Lukes (1974) took this critique further, arguing the exercise of power should be studied in three dimensions: (i) observable, overt conflicts over “key” issues; (ii) observable – overt or covert – conflicts over issues or potential issues; and (iii) the power to shape people’s preferences such that conflict remains latent.12

The editors and contributors to a number of other critical texts (e.g. Connolly, 1969; McCoy & Playford, 1967; Wolff et al., 1965) highlighted several problematic features of what Connolly (1969) referred to as the “bias” of pluralism:

• Theorizations of social and political plurality were based on a narrow, limited notion of economic self-interest and conservative preoccupation with the value of societal stability over radical change. Characterizations of political action, they charged, focused on unity, adaptation and consensus-oriented politics, conveying a view of democratic politics as operating within a bounded system and tending toward equilibrium. The practical effect, if not intent, was a bias in favour of capital accumulation. Hale (1969, p. 47), for example, highlighted an emphasis “on the regulatory responses the system can make and the functional consequences for the system” at the expense of considering fundamental societal change.
• Rejection of the idea of a power elite dominating politics through their economic and cultural resources, reflecting biases embedded in the positivist methodology employed. The emphasis on observable decision-making, for example, ignored the positions of groups without clearly articulated interests and political demands “such as the impoverished, the blacks, unorganized laborers, and many white collar workers [who] have not even developed a ‘voice’ which can be ‘heard’ on matters of great import for their lives” (Connolly, 1969, p. 15). More generally Connolly (1967, 1974) critiqued positivism and its pretensions to value neutrality, which helped cover over the normative and ideological aspects of empirical research. Distributive questions about “who gets what”, for example, received minimal attention (Hale, 1969, p. 47). By illustrating how key concepts of political discourse (e.g. “politics”, “interests”, “power”, “responsibility”, “freedom”) are unavoidably constructed from a normative standpoint. Connolly (1974) showed how institutionalized meanings channel political thought and action in specific directions, and how highlighting normative differences could help challenge prevailing understandings, by demonstrating the essentially contested(able) nature of these concepts.
• The exclusion of new social movements of the 1960s in pluralist theorizing and policymaking practices, through a focus on already-established interest groups. The result was a one-dimensional pluralist politics where the concerns and aspirations of established interest groups were privileged over poorly-organized groups or those still in the process of being formed; many of whom sought to challenge dominant orthodoxies more profoundly than those currently accepted as legitimate participants in governmental arenas (Connolly, 1969, pp. 16–17; see also Wolff et al., 1965, p. 41). As Connolly (1969, p. 17) elaborates:

    One-dimensional pluralist politics suppresses exploration of alternatives by proliferating issues within a narrow range of concerns. The impact on personality of a suffocating work life, the ugliness of our cities, the inadequate provisions for public transportation, the limited opportunity for most individuals to participate in the decision-making processes of the localities and organizations within which they are implicated, the societal consequences of planned obsolescence – these “issues,” affected by the decisions that are made and could be made, are not among the high priority issues generated by the “clash and clang” of effectively mobilized groups.

In relying on positivist methods that systematically screened out “the concerns of poor or poorly organized and otherwise marginal groups” (Schoolman & Campbell, 2008, p. 6) second generation pluralism portrayed the political process as far more democratic than new social movements recognized it to be.

12 See Hayward and Lukes (2008) for a dialogue with Lukes on his more recent thinking on the relations between power, social structure and human agency.
• Pluralists commitment to ideas of liberal tolerance covered over unacceptable political realities. Wolff et al. (1965) highlighted that tolerance was not merely an empty gesture but repressive in the absence of meaningful political recognition. Even when new groups and issues were admitted into policy arenas, the process remained highly constrained. Admission of carefully selected participants (e.g. civil rights moderates), for example, further marginalized those regarded as extremists. The overall result was a very conservative form of politics with critical positions systematically excluded.

Second generation political pluralism informed much early work in social accounting and, for the reasons canvassed above, is the one that has most fittingly been criticized for its conservativeness and quietism. The critiques noted above are highly pertinent to SEA and corporate social responsibility debates today where, for example, the dominance of business case approaches helps to displace and marginalize stakeholder-accountability and critical perspectives (see Brown & Dillard, 2014 for discussion in relation to integrated reporting). Those prepared to co-operate with business, the profession and public policymakers are portrayed as more reasonable and realistic than their “extremist” counterparts (Everett & Neu, 2000; Tinker et al., 1991). Inclusion and toleration of moderates becomes a way of co-opting the radical potential of counter-hegemonic challenges, leading to exploration of oppositional politics as a possibly more fruitful approach to democratization projects (Archel, Husillos, & Spence, 2011; Brown & Dillard, 2013a; Brown et al., 2015; Dryzek, 1996; Shenkin & Coulson, 2007; Tregidga et al., 2015).

During the late 1970s–early 1980s, some second generation pluralists – in particular the neo-pluralists whose approach has been influential in SEA – sought to take on board criticisms of their work. The field of political pluralism expanded into a “pluralism of pluralisms” (Jordan, 1990), with various accounts of “reformed” and “neo” pluralism (e.g. see Smith, 1990) and “elite pluralism” (Useem, 1979). Dahl and Lindblom put forward neo-pluralist accounts that emphasized “the privileged position of business in the political system of all market oriented societies” (Lindblom, 1982, p. 326; see also Dahl 1978, 1982) and acknowledged pluralist politics could reinforce inequalities. Dahl summarized the value of pluralism as a way to help “minimise government coercion” . . . ‘curb hierarchy,’ ‘prevent domination,’ and facilitate ‘mutual control’” (Wenman, 2015, p. 59 citing Dahl). Lindblom (1982) highlighted many issues that have since pre-occupied those seeking to develop more critical forms of pluralism, including the influences of neo-classical economics and positivism.13 Many of his observations on the limitations of seeing democracy as a market-like process remain as relevant as they were 30 years ago:

... the continuing debate on pluralism . . . is still significantly constrained . . .

... interest-group theory for the most part treats business interests as symmetrical with labor and other interests bearing on policy-making. It has not yet generally recognized that business interests occupy a special place in imprisoned policy making.

More indirectly the market has taken hold of our thinking in social science in ways that cripple us, though a more complete account of what has happened to us would have to acknowledge the influence of professional economics as itself a major influence . . .

Impressed both by the market as an institution and by the tidyness of economists’ interpretation of it . . . we have impoverished our thought by imprisoning it in an unsatisfactory model of preferences taken as given (Lindblom, 1982, p. 335).

While neo-pluralists provided critiques of market-inspired conceptions of democracy, they retained a limited procedural conception of politics; reducing politics to state-oriented activities and failing to take up opportunities to deepen their analysis through interaction with fields such as cultural studies (Wenman, 2003a, pp. 58–59; Finlayson & Martin, 1997). This is in marked contrast to third generation pluralists who have opened up the study of political processes by, inter alia, directing attention to the formation of political demands, the constitution of political identities and ways in which meaning is produced, sedimented and contested. As McClure (1992, p. 119) observes, the multiple subjects of second generation pluralism were still envisaged as expressing their political identities primarily through the formal channels of government. Electoral and policy processes were taken as both “the necessary sites of political expression or agency and as the necessary objects of political influence” (McClure, 1992, p. 119). However the neo-pluralists also reinterpreted the modernist dynamic between subjectivity (acting as ‘free’ agents) and subjection (normalized subordination) by conceptualizing political activities through a decisionist model in which:

the pluralist subject’s political identity is articulated through decisions expressing support or opposition to particular policy alternatives or issues touching its various filiations within the social plurality. Where the ‘interests’ of its various group identities or filiations conflict . . . this pluralism rewrites that subject as a rational preference orderer, weighing and evaluating the ‘interests’ of its multiple allegiances. The outcome of this process is cast as a choice, a decision specifying which of its identities, or what combination of its allegiances, it will express through such specific institutional channels as electoral politics, lobbying and pressure group activities, or political demonstrations. (McClure, 1992, p. 119).

13 As Roberts and Bobek (2004, p. 568) observe a distinction between accounting and political theory can be made here. Whereas “the demarcation between pluralist and Marxist lines of research is rather clear in accounting research . . . political scientists . . . sometime [sic] develop theoretical perspectives that draw from pluralist theory yet acknowledge the overwhelming power advantage of corporate interests”. This mix of perspectives is more evident – although still in much need of development – in critical strands of SEA.
The multiple individual subject of first generation pluralism thus re-emerges through group activity in, or targeted at, state institutions. For second generation pluralists, the political interests of different groups were the outcome of state policy processes in a given time and place and, as such, were open to being revised, reframed and reformulated as groups re-articulated their positions through political struggles (e.g. ongoing debates, conflicts and negotiations). Over time, as McClure (1992, p. 120) highlights, this generation’s “initial opening of political space” has resulted in a “curious combination of open expression and political closure” commonly referred to as “interest group liberalism”.

Criticisms of second generation pluralism were repeated throughout the 1980s–early 2000s. Connolly (1995a), for example, continued to draw attention to “an unconscious conservatism at the center of the pluralist imagination” (p. xiv) that in celebrating diversity confined to “settled contexts of conflict and collective action” (p. xiii) remained “too stingy, cramped, and defensive for the world we now inhabit” (p. xii). In particular, this strand of pluralism failed to recognize pluralizing pressures associated with emergent political demands and new political identities; for example, the new social movements that have formed since the mid-1960s and that, initially at least, sparked resentment in or were dismissed by established groups. Interest group liberalism ignored that pluralizing forces are a key aspect of ongoing struggles for self-making and the politics of becoming.\(^\text{14}\)

More recently, some political theorists have argued this generation deserves a more nuanced reading than their critics provided. Wenman (2015, pp. 63–64), for example, argues that commentators referring to Dahl and Lindblom’s later writings as reformed or neo-pluralist neglect important continuities in their work. Citing extracts from early texts he questions readings of second generation theorists that emphasize their conservatism and focus on ideals of societal stability showing they “were always mindful of the dangers of exclusion, inequality, apathy, and ‘immobility’ and . . . acknowledged the inevitability and value of change in political life”. Similar to Tinker et al.’s (1991) critique of Gray et al.’s “middle ground”, critics contended pluralists’ primary evaluatory criteria for politics rested on a conservative desire for reform rather than radical change.\(^\text{15}\) As Wenman (2015, p. 58) observes, it is perhaps unsurprising that second generation theorists were attracted to stability given the post-war context.\(^\text{16}\) However, at least as importantly, they also valued pluralist democracy as a way of preventing or addressing oppressive concentrations of power (Wenman, 2015, p. 58).\(^\text{17}\) Lindblom (1965), for example, saw pluralism as enabling a system of partisan mutual adjustment whereby people were “not ordered by rule, central management, or dominant common purpose” (p. 9), although later conceded he had not sufficiently thought through problems “of inequality in participation and disturbing tendencies toward corporatism” (Lindblom, 1979, p. 523). In drawing on first generation writers such as Bentley (1908), some second generation pluralists also had a more complex view of social change than they are typically given credit for. For example, Wenman (2015, p. 63) highlights the overlaps between Connolly’s work on pluralization and the “politics of becoming” with Truman’s (1951) references to “potential groups”\(^\text{18}\); who could be politically mobilized and Easton’s (1953) understanding of politics in terms “of open systems in precarious balances of dis/equilibrium”. These characterizations – while still limited in developing the progressive potential of pluralism – went well beyond functionalist accounts of social structures that dominated mainstream thought of the time.

Second generation neo-pluralist accounts of liberal democracy have been influential in SEA, and are outlined in Gray et al. (1996, 1997). Like their counterparts in political theory, Gray and his colleagues – initially at least – seemed reluctant to acknowledge systematic patterns of inequality in societal processes and outcomes or other limitations that critics of pluralist politics highlighted (Arnold, 1990; Lowe & Tinker, 1977; Puxty, 1991; Tinker, 1984; Tinker et al., 1991). Gray et al. (1997), for example, state that “the democracy referred to here is participatory democracy in a neo-pluralist conception” (p. 351). While acknowledging their critics and advising readers they were aware of the deficiencies of neo-pluralist accounts such as their “potential cultural specificity” (p. 351), they reported they were nonetheless “choosing to work in a neo-pluralist conception of the organization–society interface . . . with all the attendant problems that attracts from a critical perspective” (p. 352). They made no reference to alternative critical pluralist approaches being developed at the time by political theorists such as William Connolly, Ernesto Laclau and Chantal Mouffe and being introduced by others into accounting (see, in particular, Mouck, 1995). However, there are parallels in terms of their stated aim to define “a ‘problem space’ within which all parties can debate”, bringing “to it critiques drawn from pristine liberal economic democracy, Marxism, deep green and feminist positions” and “to redress power asymmetries between organizations and their stakeholders through the reporting of information” (Gray et al., 1997, p. 329; see also O’Leary, 1985). In this, early pluralist thinkers in accounting were arguably not as conservative as they were portrayed by critical accounting scholars. For example, while Tinker et al. (1991) valuable highlighted the ideological support pluralism can provide for the status quo (e.g. by taking the basic structures of society and rules of the game as given), his portrayal of the pluralistic view as viewing social conflict as “a series of random collisions

\(^\text{14}\) Think of the recurring pattern of such groups – civil rights activists, feminists, lesbians, gays, environmentalists, and so on – being initially described as “deviants”, “extremists”, “radicals” and “heretics” by “normal” folk. This underscores Tinker et al.’s (1991, p. 28) point “that the middle ground is a contested terrain that shifts over time with social struggles and conflicts”.

\(^\text{15}\) For example, see Connolly (1969, p. 10); Eisenberg (1995, pp. 158–60); Ferguson (2007, pp. 22–23).

\(^\text{16}\) Compare, for example, Cooper and Morgan’s (2013) selection of “stability” as a key word in their reflections on accounting in the contemporary crisis-ridden context.

\(^\text{17}\) The focus of early pluralists was on the possible tyranny of majorities, but third generation pluralists are equally concerned with assemblages of fundamentalist minorities (e.g. see Connolly, 2008, pp. 39ff on the “evangelical-capitalist resonance machine”).

\(^\text{18}\) Truman (1951, p. 159) held that potential groups could be “found in attitudes widely held, but not at the moment the basis of interaction and claims upon others”.


between social atoms” and “a contest between equals” (p. 30) seems overstated. Ball (2004, p. 1022, emphasis added), provides a more reflective account:

Gray et al. . . . assume a neo-pluralist world-view . . . in which power is unevenly distributed between societal interest groups. Corporate social and environmental accountability provides a link between the current neo-liberal ordering of society and the way in which it should be ordered—that is, more democratically . . . . Importantly, it is the adoption of a neo-liberal assumptions [sic] about the nature of society which has permitted engagement; it has been made explicit that these assumptions do not accord with Gray et al.’s socialist and ecological thinking . . . . In short, Gray et al.’s position is diluted in order to engage, whilst the underlying intention remains radical societal change.20

Paralleling earlier experiences in political theory (Wenman, 2015, p. 63), the heated exchanges between social and critical accounting during the 1980s and 1990s seemed to prevent them from seeing any points of connection. By contrast, the “regicide” debates over the use of Marx and Foucault in critical accounting – while still full of passion – come across as more nuanced and agonistic with writers such as Armstrong (1994, pp. 50-51) reflecting on the debits and credits of Foucault’s influence on accounting research, and pointing to areas such as the study of resistance that could be developed.

Since the 2000s there have been signs of rapprochement between critical and social accountants who recognize they are “to a not insignificant degree, fellow travellers” (Gray, 2002a, p. 694). Strands of SEA have been increasingly informed by critical theories, with contributors emphasizing the need for SEA to develop its theoretical base and become more politically aware. Gray (2002a, p. 699), for example, cautions that relying on hope and faith or grossly under-specified concepts of social change runs a real risk of doing “more harm than good” and Lehman (2002, p. 220, emphasis original) that being “eager to do something” is no longer enough. Tinker (2005, p. 124) acknowledges that “there has been a flourish of interesting scholarship” since his 1991 critique. Neu et al. (2001, p. 736) admit that critical accounting’s own theorizations of praxis need work and that the “cynical might argue that we have emphasized third-party theorizing instead of direct praxis”. Tinker (2005, p. 101) observes that “if ‘efficacy’ is the litmus test of academic-political engagement”, there is “an enormous task yet to be done”. In short, some forms of SEA21 now enjoy “a symbiosis with critical theory” (Gray, 2002b, p. 377; see also Tinker & Gray, 2003).

In attempting to develop the “progressive edge” of SEA (Cooper et al., 2005) some social and critical accounting scholars have offered alternative pluralist accounts based on deliberative democracy and ideas of communicative rationality. Lehman (1995), for example, provides an alternative based on John Rawls’ A Theory of Justice to justify environmental accounting “as part of an administrative solution to the environmental crisis” (p. 393). His stated aim is to support Gray et al.’s “middle-of-the-road position” by “adding a notion of justice to society’s background institutions” (p. 393). Rawls and other liberal constitutional scholars base their theorizations of pluralism on “ideals of juridical impartiality, of the constitution as an overlapping consensus on basic principles of justice, or of higher lawmaking as somehow above the fray of democratic decision making” (Wenman, 2015, p. 62). Society is not seen as either “groups of sovereign individuals nor as interest-maximising groups” as in earlier forms of pluralism but rather as “groups held together by an inter-subjectively shared language” (Lehman, 1995, p. 397). This enables Lehman to envision an administrative political solution for SEA that eschews relativism and politicalquietism, and he suggests this is “probably the pluralism that Gray et al. have in mind but . . . fail to articulate fully” (Lehman, 1995, p. 409).

Writers such as Unerman and Bennett (2004) have drawn on Habermian-style deliberative democracy “where something like the common good emerges from rational public debate” as stakeholders interact as partners working to identify solutions to shared problems, become detached from their particularities and self-interests, and achieve an “enlarged mentality” or “extended ‘we’ perspective” (Wenman, 2015, p. 62). The focus is on developing a rational moral consensus through intersubjective agreement and agreed procedures. As with Lehman, differences are seen as reconcilable through rational deliberation and consensus based on “we” rather than “we/they” relations. Habermian ideals of communicative reason that enable normative dimensions of accounting to be objectively validated – i.e. accepted by all rational/reasonable citizens – are also favoured by McKernan and Dunn (2003, pp. 471–72) who observe that “in a modern

19 These criticisms – and others by Tinker (1984) of pluralistic accounts of political processes – are, however, a fair account of neo-classical economic theorizations in mainstream accounting (e.g. see Watts & Zimmerman’s 1979 discussion of accounting in a regulated economy and their conclusion that: “1. accounting standards are justified using the theory (excuse) of the vested interest group which is benefited by the standard; 2. vested interest groups use different theories (excuses) for different issues; and 3. different vested interest groups prevail on different issues” (p. 301)). See also Booth and Cocks (1990) for an insightful critique of the application of second generation pluralism thinking in the context of accounting standard-setting.

20 See also Gray (1992, p. 405) where he notes that he draws, inter alia, on Held “who has sought to tease out ways of drawing together both [Marxist and pluralist] strands of analysis”. As Schoolman and Campbell (2008, p. 6) observe, critiques of conventional pluralist theory and proposed reforms varied significantly, but they shared a “critical temper” and prioritized normative concerns. In critical accounting and SEA this has manifested most consistently as a refusal to assume the legitimacy of dominant values of capital accumulation and shareholder wealth maximization around which conventional accounting systems are designed.

21 Like Gray (2002a, p. 693) I exclude managerialist SEA here which, implicitly at least, accepts neoliberalism.
Third generation post-structural pluralists reject models of deliberative democracy in which governors and governed share a unitary identity through either the “reasonable pluralism” of Rawls or Habermas’s “force of the better argument” (see Brown & Dillard, 2013b for elaboration). Crucially, they do not theorize politics as a space of consensus, considering this as an ineffective way to combat injustices and dominant hegemonies especially in the contemporary neoliberal climate.23 As the critics of second generation pluralism emphasize, the idea of a centrist consensus not only obscures antagonisms and power relations but also the hegemonic character of politics. Politics is depicted as a matter of coming together in a neutral terrain to find technical, rational solutions that benefit everyone. Views outside the hegemonic consensus of the day are too easily dismissed as not practical, too extreme or not worth listening to (cf Tinker et al.’s 1991 “middle ground”). Dominant elites can too easily refuse to engage “heretics” or, as arguably is often the case in SEA and corporate social responsibility initiatives, “heretics” may start disciplining themselves in engagements with dominant elites (Archel et al., 2011). The net result is that the neoliberal consensus typically ends up being reinforced or imposed on others as though there is no alternative. At the global level, this also risks a new form of imperialism where liberal democratic values and forms of government are seen as the only legitimate ones, that all the world should be organized around (Mouffe, 2013; Tully, 2008b).

As Wenman (2013, p. 29) summarizes, agonistic political pluralism can be distinguished in three main ways from liberal conceptions of pluralism such as those provided by Rawls and Habermas:

Firstly, the agonists reject the idea that pluralism can be, or ought to be, mediated by a determinant set of rational principles; secondly, they insist that plurality does not only refer to differences between groups and individuals, but also to the circumstances that constitute and condition the identity of those groups and individuals; and, thirdly, the agonists have a keen sense of the ways in which plurality can be distorted and manipulated by dominant interests and values.

Third generation pluralists argue that individualistic and communitarian conceptions of democracy, in downplaying social antagonisms, also misunderstand “the constitutive tension between the politics of representation and the politics of agitation, by means of which a new right, new faith, new good, or new identity is ushered into being” (Schoolman & Campbell, 2008, p. 10). Connolly (2005, p. 145), for example, observes that in the context of politics in the United States: “sovereignty circulates uncertainly between a Supreme Court now sanctioned positionally (after an early period of struggle and radical self-assertion) to decide contested issues authoritatively, a populace marked by an uneven distribution of power, and orientations to religious life and other traditions into which the populace is inducted”. The accounting profession and standard-setting authorities can similarly be viewed as unavoidably implicated in broader social conflicts. Taking multiple perspectives seriously is not only about understanding different but complementary points of view, but also confronting irreconcilable differences in values and perspectives. To foster progressive social change, from this view, requires a significant reworking of pluralist theorizing and praxis.

While many social and political theorists have eschewed the term pluralist to avoid being associated with second generation pluralism,24 third generation pluralists have sought to reclaim the term and develop its critical potential. As Schlosberg (1998, p. 609) observes the failings of the second generation “led theorists back to issues first broached by the first generation”, including a resurgence of interest in philosophy.25 It is to these third generation conceptions of pluralist politics – which I argue offer considerable potential for informing critical accounting interventions – that I now turn.

3. Third generation political theory: post-structuralism and agonistic democracy

Pluralists expose and resist . . . dark resonance machines. But is pluralism too compromised as a general political stance to do the job? . . . Perhaps pluralism is a philosophy for wimps, for those whose beliefs are too saturated with uncertainty and ambivalence to take definitive action. I don’t think so (Connolly, 2005, p. 3).

[The burden of proof does not end with the demonstration of the biases of conventional pluralist theory. It is dedicated equally to developing alternative models of pluralist practice . . . [that] can help to avoid the contented attitude toward

---

22 Managerialist versions of these approaches are also implicit in ideas of stakeholder pluralism which look to directors to conduct “affairs for the benefit of all of the company’s stakeholders” (Collison, Cross, Ferguson, Power, & Stevenson, 2014, p. 9), sometimes with stakeholders’ (non-enforceable) input. These can be contrasted with more radical proposals for industrial or economic democracy associated with social movements (Manski, 2015). The two are not entirely unrelated. Social movements may pursue reformist strategies as part of a prefigurative politics that sees value in “intermediate reforming demands which can achieve small victories (and real improvements), illuminate tensions inherent in the political-economy, and – if linked with an explicit strategy – help suggest the limits of the current system and the need for a fundamental transformation” (Manski, 2015, pp. 11–12 citing Alperovitz and Lynd).

23 As Mouffe (2013, p. 92) emphasizes, the Habermasian ideal of a “consensus without exclusion” is also a conceptual impossibility. There is always an “outside”, and thus any consensus will always remain a conficitial consensus. In practice this typically comes to a head at the moment of decision where choices are required between conflicting alternatives and the limits of rational consensus are exposed.

24 Ferguson (2007, p. 26, emphasis original), for example, laments that the history of second generation pluralism “has put such freight on the term itself that few today call themselves pluralists. Many avoid the term because they assume it has never meant what they, like [William] James, want to suggest”.

25 See also Wenman (2015, p. 69) noting that an explicit concern with philosophy distinguishes third from second generation pluralists.
the established political system that conventional pluralist theory often appears to encourage (Schoolman & Campbell, 2008, p. 7).

Third generation political pluralism has its roots in the work of writers such as William Connolly, Ernesto Laclau, Chantal Mouffe, James Tully and Iris Young (McClure, 1992; Schlosberg, 1998; Wenman, 2003a). Drawing on post-structural philosophy, these thinkers reworked earlier accounts of political pluralism in important ways, laying a base for contemporary work in agonistic political theory.

First and second generation pluralism were enabling in the sense they helped open up new “spaces for the political expression of identities constructed within the plurality of the social” (McClure, 1992, p. 120, emphasis original) – collective political identities which went well beyond the unitary, autonomous selves of traditional liberal theory. However, as discussed in the previous section, both generations disciplined these insights in restrictive ways:

the first by using the discourse of political economy to distinguish between public [political] and private [non-political] group identities, and the second by funnelling the political claims of all groups through institutional channels into one or another form of addressing the state (McClure, 1992, p. 120).

These early pluralists theorized state power (at national or local community levels) as the primary target of collective action and state institutions as the key sites of political struggle. Both generations depicted political agency in terms of autonomous groups with given identities and interests, albeit understood in different ways. Whereas first generation pluralists saw groups as struggling over traditional liberal values of liberty, equality and justice, the second generation theorized them as competing in terms of their egoistic (often equated with economic) self-interests.

A significant advance of third generation pluralism is the focus it puts on processes surrounding the articulation of political demands and construction of collective identities, as well as its expansive understanding of the political realm. Pluralist politics is not about asserting transcendental norms or pre-given group interests in policy processes, but rather involves crucial articulatory practices through which identities, representations of group interests and rights claims are constructed (McClure, 1992, p. 121) across a multiplicity of spaces. Agonistic political theory, in contrast to modernist liberal political theory, emphasizes contingency, difference and contestation over the utility-maximization accounts of neo-classical economics or abstract universal understandings of norms or rights. While actors in political democracies belong to the same political association, the contestability of norms, rules and meanings “runs all the way down” (Norval, 2014b, p. 159). For example, while citizens share a common allegiance to ethico-political principles of “liberty and equality for all” these principles are interpreted in very different ways by, inter alia, neo-liberals, social democrats and radical democrats (Mouffe, 2013, p. 7).

Critics of post-structuralism fear this focus on contingency (e.g. challenging ideas of essentialist identities) is corrosive of political thinking and collective action by subordinated groups. However, as McClure (1992, p. 121) emphasizes in the context of feminist politics, such criticism presupposes an understanding of women as a bounded group with identifiable common interests (similar to second generation pluralism), with insufficient attention to the processes of constituting collective political identities and articulating interests. Feminists drawing on agonistic political theory, by contrast, emphasize the importance of understanding differences between and within women, and the political conditions of possibility associated with this plurality. Women are not constituted by gender alone but complexly through discursive representations that mediate the way they think and act, as well as by historically and culturally-specific experiences of, inter alia, class, race, ethnic, religious and sexual relations. Political actors are thus plural – and often contradictory – rather than unified subjects. What is the most politically suggestive about this conception of the plural self for feminist politics is its insistence that:

No subject . . . is simply gendered; there are no ‘women’ simpliciter, already constituted as a bounded political group with necessary common interests, already given as a political category. Instead subjectivities are socially located, temporally specific and potentially riven within a series of other relational differences (McClure, 1992, pp. 121–22).

Laclau and Mouffe (2001) elaborate on these insights through their theorization of political struggles for equality and liberty as a series of displacements of the boundaries between public and private, from nineteenth-century workers’ struggles to those of contemporary social movements. As they emphasize, the diverse political struggles of the twentieth century – feminist, LGBT, anti-racist, ethnic, anti-institutional, ecological – exploded the idea of politics as located in a

28 See, for example, Connolly (1995a), Laclau and Mouffe (2001), Mouffe (1993, 1995), Tully (1995) and Young (1990). Other contemporary political theorists have also made important contributions to pluralist theorizing (e.g. Benhabib, 1996; Walzer, 1983). I focus on post-structural pluralism – and, in particular, agonistic political theory – as I consider it has the most potential for critical accounting, but the work of other pluralist theorists can also usefully inform such endeavours.

27 There are significant differences among agonistic political theorists (e.g. see Mouffe, 2013, pp. 9–15 where she distinguishes her account of agonistic politics from those of Hannah Arendt, Bonnie Honig and William Connolly). For the purposes of this paper, the commonalities of agonistic theorists are more important than their differences.

29 As Wenman (2003b, p. 166) observes it is important here to distinguish agonistic pluralism from forms of postmodernism, such as Baudrillard’s writings, which appear to surrender “the possibility of political action to the action of a blind play of simulacra”. In the latter case, the charge that a focus on contingency undermines political thinking and collective action is arguably well-justified.

29 For further discussion on feminist politics and post-structuralism, see Butler and Scott (1992), Zerilli (2005) and Ziarek (2001).

30 Collectively, these political struggles are theorized as part of an ongoing democratic revolution; one that, in the contemporary context, is confronted by an aggressive anti-democratic offensive in the form of neoliberalism (Laclau & Mouffe, 2001, pp. 152–93).
separate realm of society (Laclau & Mouffe, 2001, p. 181). Rather than a unified public authority encroaching on a distinct private sphere, these struggles reflected a more radical politicization that disrupted public/private boundaries through “a proliferation of radically new and different political spaces” (Laclau & Mouffe, 2001, p. 181). For post-structural political theorists, the constitution, diversity and emergence of this plurality can only be understood by relinquishing “the category of ‘subject’ as a unified and unifying essence” (Laclau & Mouffe, 2001, p. 181) and thinking expansively about spaces for engagement. This does not imply “escape from the state” or “necessarily an abdication of political participation more conventionally understood” (McClure, 1992, p. 122) but rather refusals of unitary understandings of subjects or the state as the central space for politics.

In short, the plural, contradictory subjects of post-structural pluralism challenge second generation conceptions of autonomous individuals/groups with pre-given interests confining their political agency to making claims on the state through official channels. Rather this theorization encourages an expansive view of sites for political action and who political demands may be addressed to. New political spaces and opportunities open up across a “far more fluid and shifting domain of cultural representations and social practices” (McClure, 1992, p. 123). Post-structural conceptions of the relation between social plurality and political struggle, rather than being neo-conservative, thus extend the political agency of pluralist subjects in several ways. By reframing the social as a site of political contestation, third generation pluralism supports the capacity of the plural subject: to make claims on behalf of any, or any combination, of its multiple dimensions, across the myriad instances of the social: in the family and on the street; in the workplace and the church; in economic transactions, sexual relations or educational institutions. Instead . . . of framing such claims as juridical demands upon the state, instead of directing them into law and social policy, this . . . pluralism opens the possibility of a quotidian politics – a politics which extends the terrain of political contestation to the everyday enactment of social practices and the routine reiteration of cultural representations. To deny the uniqueness of the national state both as a site and as an object of political struggle . . . is not to eviscerate the potential for a transformative politics, but rather to resist its recuperation within the reductive and unifying mechanisms of interest group liberalism . . . . [It] suggests the possibility of a politics that begins not with the object of constructing similarities to address rights claims to the state, but opens rather with the object of addressing such claims to each other, and to each ‘other’, whoever and wherever they may be (McClure, 1992, p. 123).

The political agency of plural subjects is affirmed because the multiple identities are not conceived as natural kinds, but rather as contingently (re)constructed through the enactment of cultural codes in everyday social practices. As McClure (1992, p. 124, emphasis original) elaborates, drawing on Judith Butler, recognizing that identities are constructed assists in making agency “culturally intelligible” by emphasizing identity as “not what one is, but what one enacts”. Identity as a social process, is always open to reinterpretation and thus provides political hope (McKinlay, 2010).31 Political transformations do not rely on “an Archimedean point exterior to social constructions” or “an ontological bedrock beneath them”, but rather involve disrupting dominant hegemonies, pluralizing cultural representations and reconfiguring social practices so as to shift the “terms of cultural intelligibility” (McClure, 1992, p. 124). These strategies are complex given the way plural subjects have been constituted through historically and culturally-specific politicizations of, for example, class, race, ethnicity, religious and sexual relations. A subject may, for example, be constructed via cultural framings of both privilege (e.g. in terms of class) and of domination (in terms of gender) and action targeted at breaking down inequalities in one area may strengthen those in another (e.g. middle-class female executives employing poor women in low-paid domestic work).

Hence it is important to think of politics in terms of multiple reconfigurations and negotiating chains of equivalence across a range of differently subordinated groups. This will often involve uneasy and shifting alliances, and requires difficult political work in building effective assemblages to contest dominant hegemonies (see Brown & Dillard, 2013a for discussion in relation to SEA). This further politicizes individual and collective subjects by highlighting people’s conscious, semi-conscious or unconscious agency in helping to sediment or contest specific discourses (e.g. understandings of the “interests”, “needs” and “rights” of different groups) and social practices. By reframing actors’ “production and reproduction of their own identities as political investments”, the social is constituted as “a site of political action” and “cultural codes as objects of political struggle” (McClure, 1992, p. 124). Far from reducing politics to an anything goes relativism, as some critics charge, post-structural agency thus carries the ability to call actors to account for the political judgements and commitments underpinning specific social practices, discursive representations and evaluatory criteria, such as those that privilege finance capital in mainstream accounting.

In the rest of this section, I elaborate on and illustrate the themes raised above – articulating political demands, constructing collective identities, and pluralistic understandings of the targets and sites of political struggles – with a focus on critical pluralist praxis.

3.1. Critical pluralist praxis

Under second generation pluralism, competing interest groups are theorized as entering the political sphere – characterized as governmental and public policy processes – with fixed identities and given preferences. Post-structural

---

31 As McKinlay (2010, p. 232) observes: “Foucauldian research on contemporary work identities has largely ignored Butler” with “corporate, professional and occupational identities . . . too often portrayed as simply imposed on individuals in ways that leave little scope for ambiguity or negotiation”.
pluralists, by contrast, conceptualize identities as relational, formed and reformed through interactions with diverse others (Wenman, 2003a, p. 60). These others – human or non-human – form a constitutive outside, signifying conditions of both possibility and impossibility. Third generation pluralists highlight the ineradicable dimension of antagonism in challenging hegemonic social orders, along with the impossibility of constituting full totalities. The process of transforming social realities involves processes of disidentification from existing identities/discourses/orders and re-identification with new ones. Wenman (2003a, pp. 60-61, emphasis original) provides the following illustration in the context of neoliberalism: many campaigners have styled themselves as ‘anti-capitalists’. These campaigners have been relatively successful in their objective to draw the world’s attention to their cause . . . . However, in the highly unlikely event that the ‘anti-capitalists’ manage to overthrow the ‘capitalist system’ as such, they would not . . . realise their full identity. Instead, by annulling the ‘other’ that is constitutive of their identity as a political movement – i.e. the ‘capitalist system’ – they would annul that identity32 . . . . On the other hand, the defiant protestations of the campaigners are a reminder to the so-called ‘political’ officials and management gurus of the IMF and the World Bank that their ideology of ‘free’ trade also has its constitutive outside. This is the suffering of entire populations who are systematically excluded from the benefits of economic growth, and also the wanton destruction of the environment that the protesters seek to re-present and to transgress.

Post-structural pluralism focuses on the formation, reconstruction and transformation of identities through political practices of (re)articulation, disturbance and enactment (Connolly, 1995a, p. xxi). In marked contrast to second generation pluralism, politics is not confined to governmental processes. Cultural politics and micropolitics within families, schools and workplaces, for example, are all part of political struggles whether or not they are directly targeted at public policy (Wenman, 2003a, p. 61). A primary emphasis is on the ways in which language and cultural codes are articulated so as to challenge existing constellations of identity, and to bring alternative relations of identity into being” (Wenman, 2003a, p. 61).

As Schlosberg (1998, p. 586) highlights, in considering how progressive politics can be mobilized from a pluralist base of ideas and experiences, third generation pluralists have resurrected two themes important in first generation pluralism: (i) the idea of pluralistic unity – attending to tensions between the importance of recognizing difference and the political need for achieving some level of unity in democratic struggles; and (ii) engaging across difference – the challenges of realizing a critical democratic ethos that enables transformative change, and communicative practices and institutional arrangements that might support that. In doing so, as elaborated below, they have helped address Follett’s (1918, p. 10) question “what is to be done with diversity?”.

3.2. Pluralistic unity

In line with first generation thinking, third generation pluralists focus on keeping difference and connectivity in productive tension.33 Connolly, author of The Bias of Pluralism (1969) and a key critic of second generation pluralism, has sought to develop a critical pluralism based on ideas of multi-dimensional or network pluralism (see Wenman, 2008 for an interview tracing the trajectory of his thinking). In developing this theorization, he draws on Deleuze and Guattari’s metaphor of rhizomatic politics:

A rhizome might be varieties of plant life . . . . connected by multiple nodes. Or . . . a variety of human constituencies, each touched in what it is by the dense, multifarious networks, human and nonhuman, in which it participates . . . . In rhizomatic pluralism the possibilities of collaboration around a particular issue increase as each constituency enhances the experience of contingency and social implication in its own formation. Rhizomatic pluralism is most likely to decline into warring fragments when some of its constituencies insist upon sinking deep, exclusionary roots, disabling possibilities for the formation of democratic assemblages (Connolly, 1995a, p. 94).34

Recognition of diversity is key to rhizomatic politics, in particular the contingent and emergent character of people’s identities and links with others (Schlosberg, 1998, p. 597). Rhizomes in the political sense are about alliances, but not understood in terms of the “singular, set (and, to Connolly, ‘arboreal’) notions of conventional pluralism” (Schlosberg, 1998, p. 597). Rather than “tree-like” forms, these are shifting assemblages based on a plurality of experiences, ideas and identities that help open up space for multiple allegiances. As Connolly (2002, pp. 185-86) elaborates:

you may . . . . have a sense of belonging to the family that nourishes you or wish to participate in the state that governs you . . . . You might cultivate ties to ecologists or feminists in South America more significant than those you share on . . . . But not others that form part of a counter-hegemonic project of re-articulation that arguably needs to accompany critique. I agree with Mouffe (2013, p. 93) that “to construct oppositional identities, it is not enough to simply foster a process of ‘de-identification’” as if “the negative moment would be sufficient on its own to bring about something positive”. As she emphasizes, such a view misses important aspects of hegemonic struggles and processes of identity construction (Mouffe, 2013, p. 94). Contemporary struggles against neoliberal orthodoxies arguably also need to be as much about highlighting better and worse capitalisms and developing alternatives as contesting capitalism (or globalization) per se. Rather than treating capitalism as a singular, monolithic system it is possible to oppose specific forms or aspects (e.g. by being a green consumer, supporting labour regulation). If we treat anything short of complete replacement of capitalist relations as a waste of time, we lose many opportunities to fight for urgently needed reforms (Cooper, Coulsnon, & Taylor, 2011). In that sense it is also arguably better to think of political struggles in a plural sense, rather than a single struggle.

33 As Schlosberg (1998, p. 597) elaborates: “rhizomes are a type of root system that do not send up just one sprout or stalk; rather, they spread underground, emerge in a variety of locations, and connect in ways that are not always visible”.

34
these two issues with some neighbors, in-laws, or corporate leaders in your state. You might support cross-country citizen networks designed to protect rain forests in several countries . . . , or to reduce toxic emissions in the world . . . You might support movements to honor a plurality of moral sources within and across states . . . . And you might cultivate a network of interconnections among these territorially dispersed constituencies. You might forge extrastate lines of connection with aboriginal peoples, targets of state torture, refugees, or boat people, partly because you extrapolate from experiences of minority standing in your own state to these more radical conditions, partly because your state may have helped to produce the injuries involved, and partly because you realize that cross-state citizen pressure is often needed to modify oppressive state, interstate, and international corporate practices.

In taking local action or forming broader progressive coalitions individuals and groups may forge loose unlikely alliances or “novel partnerships” (Cohen, 2006, p. 75). For example, in their case study of a campaign against the building of a second runway at Manchester airport, Griggs and Howarth (2013) track how direct action environmentalists and local residents – “the Vegans and the Volvos” – forged a new temporary political identity. Young (1994) argues for a pluralistic feminist politics drawing on Sartre’s concept of serial collectivity to signify the purposeful connections that individuals may form in response to social orders. Sartre explains the concept with the example of people waiting for a bus, brought together through their relation to a material object (the bus), and the social practices “of bus waiting” (Young, 1994, p. 725). Although united through their wish to travel on the bus route, they do not necessarily share much in common in terms of “their histories, experiences, or identity” (Young, 1994, p. 725). Nonetheless the latent potential for groups to organize self-consciously will manifest if the bus is regularly late, they start sharing stories of poor service and take collective action (e.g. assigning someone to call the bus company, discussing alternative arrangements, submissions for improved public transport, public protests). Young (1994) suggests this concept of serial collectivity is productive for thinking about feminist politics, enabling conceptions of women as a group without essentializing assumptions that all women share a common identity or inherent political solidarity. From the vantage point of serialized gender:

there are many feminisms, many groupings of women whose purpose is to politicize gender and change the power relations between women and men in some respect. When women group, their womanliness will not be the only thing that brings them together; there are other concrete details of their lives that give them affinity, such as their class or race position, their nationality, their neighborhood, their religious affiliation, or their role as teachers of philosophy. For this reason groupings of women will always be partial in relation to the series . . . . also because a group will have particular objectives or purposes that cannot encompass or even refer to the totality of the condition of women as a series (Young, 1994, p. 737).

For agonistic democrats, the irreducible plurality of the social similarly eliminates “the possibility of a unified discourse of the Left” (Laclau & Mouffe, 2001, p. 191, emphasis original). Rather radical pluralism focuses on building alliances across social actors through an “equivalential-egalitarian logic” (Laclau & Mouffe, 2001, p. 167). Collective political identities form through processes of identification and, as such, cannot be treated as pre-given or completely fixed; they are shaped by both material and discursive conditions. Laclau (2005, p. 73, emphasis original) illustrates these processes with the following example, showing how what starts as a request to governing authorities may develop into a social demand and how political action helps constitute subjects as collective agents:

Think of a large mass of agrarian migrants who settle in the shantytowns on the outskirts of a developing industrial city. Problems of housing arise, and the group of people affected by them request some kind of solution from the local authorities. Here we have a demand which initially is perhaps only a request. If the demand is satisfied, that is the end of the matter; but if it is not, people can start to perceive that their neighbours have other, equally unsatisfied demands – problems with water, health, schooling and so on. If the situation remains unchanged for some time, there is an accumulation of unfulfilled demands and an increasing inability of the institutional system to absorb them in a differential way (each in isolation from the others), and an equivalential relation is established between them.

Requests operate within established institutional processes with the assumption “that the request can be satisfied in a non-antagonistic, administrative manner” (Norval, 2014b, p. 156). Demands, by contrast, arise from unsatisfied requests and may remain isolated or become part of broader political campaigns aimed at transformative change:

If a variety of demands remain unsatisfied, ‘multiple frustrations’ may trigger a process of equivalential reaggregation. In this case, each demand is/becomes the tip of an iceberg, such that each manifest claim is presented as one among a larger set of claims. Like requests, demands are also addressed to authorities . . . . but there is no longer the expectation that institutions could or would satisfy the demands. In this case, the articulatory practice takes an anti-institutionalist form, yet one that is developed in the expectation that the existing institution be transformed in the process of struggle (Norval, 2014b, p. 156).

In thinking about political agency, the articulation of demands rather than the group is the primary unit of analysis as it is articulatory practices that constitute people as collective agents. Collective subjectivity emerges “in and through the process of making demands” to those in positions of authority and linking them in horizontal articulatory processes (Norval, 2014b, p. 157; Laclau, 2005, p. 171). As Norval (2014b, p. 157) observes, unifying signifiers (e.g. as Brown & Dillard, 2013a, 2014 propose “dialogic accounting” could be for those opposed to the monologism of mainstream accounting) have a dual role: (i) an active role, in that they help to constitute the unity of a collective in the process of representing it (i.e. it is not merely a
signifier for a *pre-existing* group); and (ii) a *representative* role related to a specific collective actor. This requires the tension between the universal and the particular to be recognized and maintained:

Should the active or constitutive function of representation prevail without attention to the fact that a particular ‘actor’ is being represented, the link between the representative and the represented risks being broken. But if the representative simply reflects the represented, there is no possibility of drawing together a number of distinct demands into a unity which exceeds the specificity of each of the demands. Hence, the *political* function of representation is of necessity one of maintaining the tension between the two extreme points of the continuum (Norval, 2014b, pp. 157–58, emphasis original).

Building chains of equivalence thus relies on a form of “universalism that is not one” (Zerilli, 1998). A plurality of workers’ struggles – students, young workers, older workers, retirees – might, for example, be articulated in a shared democratic discourse without relying on the plurality of these relations being “erased to constitute a *single* working class” (Laclau & Mouffe, 2001, p. 167, emphasis original). As Brown and Dillard (2013a) illustrate, it is possible to think of a plurality of accounting struggles – involving labour, feminists, environmentalists, Indigenous peoples and others – in a similar way. Gallhofer, Haslam, & Yonekura’s (2015) conception of accounting as a differentiated universal is helpful here and offers a way of building pluralistic solidarity across difference. Within an agonistic framework, counter-hegemonic accountings associated with differently subordinated groups could be linked to form a chain of equivalence directed at contesting neoliberal hegemony.

As Schlosberg (1998, 2007) emphasizes it is not only political theorists who recognize the importance of building critical pluralistic alliances. The work of the environmental justice movement is instructive here, both in terms of the limitations of second generation pluralism and alternative possibilities. The movement – which addresses connections between environmental degradation and broader social and economic injustices (e.g. toxic dumping in poor communities) – has been highly critical of mainstream environmentalism, the lack of critical perspectives in policymaking and the material effects of these exclusions:

the homogeneity of the mainstream environmental movement excludes some experiences of the “environment” – especially the urban environment – and this exclusion leads to inequality not just of recognition, but of the distribution of environmental risks. This is a critique of interest group pluralism in practice, as it illustrates how particular experiences may be organized off of the political agenda. And it also illustrates where contemporary pluralist theory and action have gone beyond past generations . . . into the central issue of how the exclusion of varied experiences is played out in political inequality (Schlosberg, 1998, p. 594, emphasis original).

The environmental justice movement has developed new practices and demands informed by critical pluralism, favouring a model of politics that aligns well with pluralistic metaphors such as Connolly’s rhizomatic politics and Young’s notion of serial collectivity. The aim, as Schlosberg (1998, p. 600) explains, is to build “unity from heterogeneity – not by subsuming difference into a singular new group identity, but by keeping the tension of difference palpable”. Pluralistic unity – as first generation pluralists emphasized – requires recognition of commonalities and differences. Priorities, demands and strategies change depending on the multiple manifestations and experiences of injustice:

Environmental justice movements demonstrate the power of a unity without uniformity as they illustrate environmental justice on so many dimensions simultaneously. The issues that the transnational movements address, regarding, for example, resistance to environmentally harmful forms of economic development, the globalization of food production, and the continued disregard for indigenous rights illustrate both the diverse ways issues such as equity, recognition, participation, and capabilities are articulated and the possibility for unity across this diversity. As demonstrated by these battles, environmental justice movements have been successful in bringing together such disparate issues and experiences of injustice behind a unified, but not uniform, banner. An insistence on uniformity behind that banner, to an identity, critique, or singular program, is not only counter to the movement itself, but also a violation of justice as based in recognition and democratic process. It is also a denial of the plural and contextualist understanding of justice (Schlosberg, 2007, pp. 179–80, emphasis original).

Like first generation pluralists, there remains an unresolved – and arguably unresolvable – tension between difference and unity in the work of contemporary political theorists. Some like Mouffe focus on a counter-hegemonic project opposing neoliberalism “that holds out the possibility of unity” along with the ever-present possibility of antagonism, while others like Deleuze and Guattari emphasize the progressive potential of radical decentering (Schlosberg, 1998, p. 601). Similarly, for social movements seeking to apply critical pluralism the need to address politics across local, national, transnational and global levels brings tensions (Schlosberg, 2007). While there are important differences between the contexts that critical academics and social movements operate in, many of the same basic questions and issues are at stake (Brown & Dillard, 2013a; Brown et al., 2015).

Another challenging question for political theorists and social movements concerns relations between social movements and the state. Is the idea of agonistic institutions plausible or should social movements concentrate their activity in extra-institutional sites? Where first generation pluralists focused on countering the power of the state, third generation pluralists debate the possibilities of pluralist institutions. As elaborated below, an important aspect concerns the ability of institutions to engage with situated knowledges and pluralistic communicative and decision-making practices.
3.3. Engaging across difference

Questions concerning communicating and decision-making across difference have been key issues for third generation pluralists. New communicative practices are seen as a way of helping build pluralistic solidarity, revitalizing pluralist politics and challenging the exclusions of conventional liberal politics (Schlosberg, 1998, p. 603). The emphasis is on political pluralism as an enabler of human agency and transformative social relations.

Whereas first generation pluralism was primarily about highlighting the diversity of human experience and raising awareness of civil society (i.e. providing more realistic accounts than monism) third generation pluralists have focused on the injustices that arise from dominant hegemonies and the importance of recognizing marginalized viewpoints (Schlosberg, 1998, p. 593). Pluralism and pluralization are viewed as political resources that can assist those involved in democratic struggles to respond to diverse forms of oppression:

pluralism is not merely a fact, something that we must bear grudgingly or try to reduce, but an axiological principle. It is taken to be constitutive at the conceptual level of the very nature of modern democracy and considered as something that we should celebrate and enhance. This is why the type of pluralism that I am advocating gives a positive status to differences and questions the objective of unanimity and homogeneity, which is always revealed as fictitious and based on acts of exclusion (Mouffe, 2000, p. 19, emphasis original).

This does not mean accepting “total pluralism” or ascribing value or validity to all differences. For agonistic democrats, democratic politics is about ethico-political values of liberty and equality and contesting relations of subordination. In emphasizing how many differences have been constructed as relations of domination (capital/labour; men/women; man/environment etc.) and the discourses and social practices that establish and reproduce those relations as hegemonic, the equivalential-egalitarian logic that underpins agonistic democracy enables a distinction “between differences that exist but should not exist and differences that do not exist but should exist” (Mouffe, 2000, pp. 19–20). This also highlights why politics cannot be confined to one easily definable sphere; antagonisms can emerge from various types of relations; economic, moral, religious, and so on. Capitalist relations, for example, are an important but not necessarily the only source of antagonism. In emphasizing the relational character of identities (that always involve an “other” or an “outside”), agonistic democracy also underlines that politics involves the forging of collective identities that require the constitution of a “we” (e.g. those in favour of “dialogic accounting”) that is demarcated from a “they” (the specific forms of domination being opposed). Proponents of dialogic accounting would not only contest monologic accounting which imposes a singular perspective (Brown, 2009), but also specific social injustices or ecologically unsustainable practices. Collectively the aim would be to form a chain of equivalence, aimed at transforming the dominant hegemonic order. This involves not only critiquing and deconstructing extant relations, discourses and social practices but also constructing alternatives that people might re-identify with.

Drawing on the work of post-structural feminists such as Sandra Harding and Donna Haraway, McClure (1992, p. 122) contrasts the universalizing rationality that underpins modernist democratic theory with the political possibilities that open up through recognizing multiple subjectivities. She and other third generation pluralists have re-activated first generation ideas of both/and logic, through notions of situated rationality which help “justify the validity of different ways of seeing and knowing the world” (Schlosberg, 1998, p. 591). In doing so they have forged important links between political pluralism and pluralist epistemology. Harding (2008) in her text Sciences from Below argues that modernist epistemologies, contrary to their Enlightenment ideals, reinforce hierarchical social relations and – through ideas of multiple modernities – she shows how progressive strands of science and technology studies might be linked to social justice projects. Haraway’s theorizations of situated knowledges and embodied objectivity emphasize “the multiple ways things can be seen, depending on one’s experience, context, or, more generally, the view from one’s body” (Schlosberg, 1998, p. 591). In marked opposition to the view from nowhere this calls “for politics and epistemologies of location, positioning, and situating, where partiality and not universality is the condition of being heard to make rational knowledge claims”; a critical vision based on “the sciences of the multiple subject with (at least) double vision” (Haraway, 1988, p. 589; see also Machin, 2014). Objectivity, on this view, is not “accomplished by stepping back and taking it all in from above” but rather, akin to James’s radical empiricism, understandings of objectivity are favoured that acknowledge the situated character of experience and knowledge (Schlosberg, 1998, pp. 591–92). In terms of proposals for critical pluralist accountings, this aspect is still vastly under-developed (for some initial thoughts in the context of integrated reporting, see Brown & Dillard, 2014).

Modernist theorizations of liberal democracy draw sharp boundaries between public and private spheres representing the public realm as one – ideally at least – expressing a general will that transcends difference. Young (1990, p. 173) highlights the exclusions a presumed common good entails for groups based on differences such as gender, ethnicity, culture, age, and disability, with attempts to transcend difference often perpetuating rather than challenging oppression. Rather than formally equal but practically unequal universalistic policies, she advocates group-differentiated policies and a public realm in which citizens are not expected to distance themselves from their particularities (in accounting, we might think of group-specific accountings). Her normative vision is of a heterogeneous public where people interact “with their differences

---

35 Accounting academics, by contrast, have tended to keep these dimensions separate. Morgan (1988, p. 480), for example, advises that while recognizing the political and power dimensions of “accounting and reality construction” he focuses on the epistemological rather than political aspects.
acknowledged and respected, though perhaps not completely understood, by others” (Young, 1990, p. 119). Rather than looking to a fictional social contract, her politics of inclusion requires “participatory structures in which actual people, with their geographical, ethnic, gender, and occupational differences, assert their perspectives on social issues within institutions that encourage the representation of their distinct voices” (Young, 1990, p. 116). She proposes a reworking of Habermas’s discourse ethics that moves beyond pretensions of impartiality and universality, and opposes reason to affectivity, feelings and desire, arguing that:

just norms are most likely to arise from the real interaction of people with different points of view who are drawn out of themselves by being forced to confront and listen to others. Just decisionmaking structures must thus be democratic, ensuring a voice and vote to all the particular groups involved in and affected by the decisions (Young, 1990, p. 116).

While sympathetic to Young’s attempt to address diverse forms of domination and provide mechanisms for the representation of oppressed groups, Mouffe (1993, p. 86, emphasis added) observes this account still rests on a conception of politics as addressing “already constituted interests and identities”36, and that, while identifying groups “with comprehensive identities and ways of life” might work for Indigenous peoples, it is inadequate for groups “like women, the elderly, the differently abled, and so on”. Young’s account remains vulnerable to critiques of second generation pluralism, albeit that in her Habermasian-inspired version groups are debating and struggling for justice rather than their egoistic self-interests. Politics is about satisfying the demands of already given interests and identities, rather than constructing new identities. For agonistic political theorists, Young’s idea of a “rainbow coalition” is at best only a first stage in transformative political struggles (Mouffe, 1993, p. 86). To be politically effective the demands of differently oppressed groups need “to be articulated around the principle of democratic equivalence”, a process requiring “the transformation of existing subject positions” (Mouffe, 1993, p. 86). The primary aim of radical democratic politics is constructing “a common political identity that would create the conditions for the establishment of a new hegemony articulated through new egalitarian social relations, practices and institutions” (Mouffe, 1993, p. 86) in a way that does not gloss over difference.

Connolly (1995a) illustrates how second generation understandings of the political might be pluralized. In contrast to the limited political sphere of government and policy processes, he proposes an agonistic political culture embodying the following dimensions:

- a micropolitics of action by the self on itself and the small-scale assemblage upon itself, a politics of disturbance through which sedimented identities and moralities are rendered more alert to the deleterious effects of their naturalizations upon difference, a politics of enactment through which new possibilities of being are propelled into established constellations, a politics of representational assemblages through which general policies are processed through the state, a politics of interstate relations, and a politics of nonstatist, cross-national movements through which external/internal pressure is placed on corporate and state-centered priorities (Connolly, 1995a, p. xxi, emphasis original).

Agonistic democrats have sought to develop ideas and practices that are both critical and responsive to social plurality. For them democratic politics is not about negotiating compromises among competing pre-given interest groups (as in Dahl’s second generation pluralism) nor reaching a rational moral consensus without exclusion (as in deliberative democracy). Both these approaches, in different ways, deny the antagonistic dimensions of the political. A key issue for agonistic democrats, by contrast, is reflecting on the different ways that “we/them” relations can be constructed.

Working in a contemporary context of globalization, neoliberalism and rising religious fundamentalism, a primary aim is to counter the dominance of “intransient unitarians” who insist the philosophies and identities they favour “must be professed or obeyed by everyone” (Connolly, 2005, p. 125). A key aspect of democratic capacity is the fostering of relations of agonistic respect and critical responsiveness as “civic virtues appropriate to multidimensional pluralism” (Connolly, 2005, p. 5). The societal checks and balances that first generation pluralists emphasized only thrive if citizens individually and collectively engage as partisans, while recognizing the contestability of their positions and legitimacy of their opponents (Wenman, 2015, p. 61).37 Agonistic democrats’ rejection of the idea of essentialist identities means that change is always possible and requires attentiveness to a politics of becoming; “we” represent a condition of possibility for “them”, and vice versa. Hence, for example, Connolly emphasizes the importance of working on the self to avoid domination, enable self-government and remain open to new possibilities.

An agonistic ethos moves well beyond the liberal tolerance of second generation pluralists into actively opening up space for positions marginalized by dominant elites. As Schlosberg (1998, p. 603) elaborates in a public policy context:

Classical notions of tolerance are usually grounded in one of two types of reasoning – a pragmatic skepticism that allowed for varying moral or political views, or a moral of respect, which was granted as a right to citizens as autonomous agents . . . Tolerating, however grounded, is simply the moral of allowing otherness, and difference, to be. In practice,

---

36 Mouffe’s (1993) critique was based on papers Young published in the late 1980s, but I draw here from Young’s seminal text Justice and the Politics of Difference published in 1990, which provides a more comprehensive account of her proposals.

37 Agonistic democrats also caution against “progressive” authoritarianism, where those convinced they have the one correct interpretation (of social reality, the meaning of equality, liberty etc.) seek to impose that on others. Rather, the aim is to open up and facilitate agonistic confrontation between the dominant hegemony and alternatives. Any new order that results, no matter how progressive it appears, similarly remains open to contestation. Democracy, for agonistic democrats, is unfinalizable.
toleration can be manifest either in the blindness and indifference of the state to diversity; or in a more equalizing respect for the representatives of varied positions.

Whereas second generation pluralists adopted the former view (e.g. being blind to difference through “colour/gender-blind” policies), the first and third generations focus on equalizing respect and valuing diversity (Schlosberg, 1998, p. 603). Connolly (1995, p. xvi), for example, argues that liberal tolerance is an underdeveloped form of critical responsiveness. Openly acknowledging the contestability of conflicting perspectives and being critically responsive to new political demands provides “an indispensable lubricant of political pluralization” being “neither entirely reducible to a preexisting moral code nor (uncontestably) derivable from a transcendental command or contract” (Connolly, 1995, p. xvii). Agonistic politics recognizes that “one of the ways of belonging together involves strife” and that “one of the democratizing ingredients in strife is the cultivation of care for the ways opponents respond to mysteries of existence” (Connolly, 1991, p. 33).

For third generation pluralists, conceptions of “the good” are “always politically constructed” (Wenman, 2003a, p. 62). A key aspect of agonistic politics for Mouffe (2000) is to defuse the potential antagonisms that exist in social relations and which mean the possibility of hostility or violence will always be present. In contrast to deliberative democrats who seek “to arrive at a consensus without exclusion” implying “eradication of the political” by grounding legitimacy on universal rationality:

politics aims at the creation of unity in a context of conflict and diversity; it is always concerned with the creation of an ‘us’ by the determination of a ‘them’. The novelty of democratic politics is not the overcoming of this us/them opposition – which is an impossibility – but the different way in which it is established. The crucial issue is to establish this us/them discrimination in a way that is compatible with pluralist democracy (Mouffe, 2000, p. 101).

The aim of democratic politics under agonistic pluralism is to transform antagonisms into agonisms where protagonists confront each other as adversaries whose ideas are fought with vigour but whose right to present and defend their ideas is unquestioned (Mouffe, 2013, p. 7).

An agonistic ethos denotes active engagement with adversaries, rather than depoliticizing liberal tolerance that means accepting ideas or practices we disagree with. Protestants have a shared commitment to the democratic symbolic framework of “liberty and equality for all”, but disagree fundamentally about what those terms mean and want their interpretations to become (or remain) hegemonic (Mouffe, 2013, p. 7). Agonistic struggles between political adversaries are crucial for a vibrant democracy capable of transforming the extant neoliberal order, and underline why counter-hegemonic projects are so important.

Connolly considers that Mouffe requires a more “positive conception of ethics that provides inspiration for generosity in social relations” (Connolly, 1995b, p. 130). He focuses on “the micro-politics of individual conduct”: individual selves and their attitudes towards “others” (Wenman, 2003a, p. 63). Through a micropolitics whereby the self acts on itself, Connolly seeks to foster “a political ethos in which alternative perspectives support space for each other to exist through the agonistic respect they practice toward one another” (Connolly, 1995a, p. 16). He suggests this is an ethos that can be fostered across a wide range of faiths, identities and political ideologies if people appreciate the contestability of elements of their own beliefs and the relative opacity of their beliefs to others (Connolly, 2005, p. 123). As Wenman (2015, p. 61) summarizes:

Connolly urges political actors not seek revenge against others for the contingency of their own identity, but to strive instead for “reciprocal modesty” and greater “responsiveness to difference,” which become “presumptive virtues in pluralist politics.” Under these conditions, “partisans may test, challenge, and contest pertinent elements in the fundaments of others. But each [constituency] also appreciates the comparative testability of its own” most cherished values and beliefs.

Connolly extends the ethos of agonistic respect through the concept of critical responsiveness, an attitude he proposes existing groups should take to emergent political demands and social movements. To the extent that both agonistic respect and critical responsiveness are achieved democratic politics will replace “the majesty of tolerance bestowed by the authoritative center upon minorities with a politics of restrained contestation and selective collaboration between alternative philosophy-faiths” (Connolly, 2005, p. 25).

Mouffe (2000) is more circumspect about the potentialities of Connolly’s ethos. She observes that while they both consider it is crucial for democratic politics to expose and acknowledge contestability he approach risks suggesting that politics could in the right conditions be equated with ethics (p. 107). In doing so, he leaves the important political question of the limits of pluralism unanswered (Mouffe, 2013, pp. 13–15). Challenging dominant hegemonies and transforming extant power relations requires the establishment of political frontiers. While those involved in progressive politics should have agonistic respect for their protagonists engaging them as legitimate adversaries, they also require a distinctive counter-hegemonic position. As Vollmer (2009, p. 149) observes “identifying the limits beyond which pluralism becomes too permissive in inviting and appreciating the presence of its enemies” is a challenging issue both in academic and political life.

An ethos of agonistic respect also leaves open the question of how to address decision-making and institutional processes (Schlosberg, 1998, p. 605). How, for example, might political actors deliberate in a way that takes difference and situated knowledges seriously? For consensus-oriented deliberative democrats, the focus is on procedures with issues of legitimacy settled by trying to establish Habermasian-like ideal speech conditions, for example: that no-one who can make a relevant contribution may be excluded; that all participants are granted equal opportunities to contribute to discussions; that
participants mean what they say; and that communication is freed from coercion so that the “force of the better argument” wins (Brown & Dillard, 2013b, p. 180). For agonistic democrats this approach glosses over differences and denies the hegemonic processes at play “that normalize certain ways of thinking, knowing, arguing and indeed, being” (Bond, 2011, p. 165).

Dryzek (2010) criticizes Habermas’s account for similar reasons and proposes a discursive approach to deliberative democracy that recognizes deep differences. He considers how critical policy processes might be designed through concepts of discursive accountability and representation, approaches that offer considerable potential for developing critical pluralist accountings. Mainstream accounting, for example, assumes a delegated model of corporate accountability (shareholders delegate authority to managers, and as principals are owed an account). Dialogic accounting, by contrast, favours participatory governance whereby those affected by corporate activity, as well as the general public, are owed accounts (Brown & Dillard, 2014, 2015). To operate effectively, discursive mechanisms of accountability and representation, in which a plurality of ideological perspectives come into play, are required. Dryzek’s concept of discursive representation is valuable as it recognizes that superficially diverse groups (e.g. corporate boards with a mix of women, men, ethnic minorities) can still share a common ideological perspective. Dialogic accounting envisages accounts and supporting information systems whereby accountors can be evaluated, and their activities subject to critical scrutiny in terms of the norms and standards associated with divergent discourses (Brown, 2009; Brown & Dillard, 2014, 2015). In line with agonistic democracy’s commitment to diversity rather than “universalizing rationalities” (Tully, 2008b, p. 270), plural subject may also relate to overlapping discourses. Exposure to competing ideological perspectives makes visible values, assumptions and effects of practices that might otherwise be ignored or obscured, and can help bring about aspect change by highlighting the specificity of extant practices and possible alternatives. As Bryer (2014) demonstrates in her study of worker cooperatives in Argentina, there is considerable scope here for critical anthropological fieldwork to systematically explore the potential of ontological plurality to support perspectives, capacities and concerns beyond private profit maximization.

Young (2000, p. 168) highlights that the supposedly neutral procedures in Habermasian deliberative democracy – those also favoured by deliberative democrats in accounting – privilege specific kinds of speech (“orderly and dispassionate reason-giving”). In the process, they limit and exclude other forms of political communication that historically those protesting social injustices have found crucial and used to good effect; particularly in the early stages of formulating political identities and demands. In particular, they ignore the important role passions play in the formation of political identities (e.g. in mobilizing people for social justice). A critical pluralistic approach, if it is to provide a more equal playing field and support social movements, needs to include a plurality of communicative practices:

Expanding the idea of communicative democracy from formal sites of deliberation, such as parliaments, courtrooms, and chambers for hearing, to the streets, squares, church basements, and theatres of civil society requires us to include in democratic communication kinds of speech and interaction additional to making and criticizing arguments. Public communication in civil society is often not unified and orderly, but messy, many-levelled, playful, emotional. Public communication covers not only making claims and giving reasons, though this is and ought to be a significant aspect. It also includes politicized art culture – film, theatre, song, and story—intended to influence a wider public to understand the society or some of its members in particular and often different ways. If public communication aims at inclusion, debate, and promoting justice, furthermore, it must include multiple forms of protest action – rallies, marches, strikes, boycotts, commemorations and ceremonies, non-violent illegal blockades, and so on (Young, 2000, p. 168).

In terms of critical accounting, Young’s work reinforces the need for thinking expansively about both different forms of accounting (e.g. to include practices such as testimony, storytelling, art, poetry, imagining, satire) and different spaces for political engagement (Brown & Dillard, 2013a, 2014; Gallhofer et al., 2015; Thomson, Dey, & Russell, 2015). From an agonistic perspective, it is also crucial not to envisage these accountings or spaces in an overly consensual way if the hegemonic/counter-hegemonic character of politics is to be recognized. Rather, a critical pluralist perspective sees social relations as dynamic and ever-changing relations of both co-operation (e.g. forming collective political identities, testing out commonalities) and conflict (e.g. establishing political frontiers in the interests of fostering progressive social logics and transforming the extant order).

One possible way of approaching this is through the agonistic political theorist James Tully’s (2008a,b) proposals for public philosophy in a new key. These proposals highlight the value of taking a decentred approach to governance, juxtaposing governance practices with the practices of freedom that accompany them. A key focus concerns political struggles over the rules of the game that second generation pluralists take as given. Highlighting that governance is exercised over agents rather than fully determined subjects, Tully (2008a, pp. 23–24) identifies three broad ways of responding: acting

---

38 Dryzek’s work provides an example of the synergistic possibilities across deliberative and agonistic democracy as he disagrees that deliberative models necessarily privilege consensus over dissensus (Dryzek, 2010, p. 87; see also Brown & Dillard, 2013b for discussion of possible bridges between these two models of democracy in an accounting context).

39 Boltanski’s sociology of worth which recognizes a plurality of rationalities offers significant potential here (see Annisette & Richardson, 2011 for discussion in an accounting context).
in accord with the rules; raising a problem through established procedures or institutions with a view to changing it; or confronting governance to further social change.40 As Brown et al. (2015, p. 635) summarize:

In the first category people acting within the rules of the game may modify them . . . For example, individual countries influence international accounting standards; organizations/industries modify codes of conduct when they apply them . . .; and people have latitude in operationalizing policies. In the second category, people use rules of the game (e.g. dominant discourses and recognized institutional channels) to problematize and contest elements of dominant rules and practices, make them work better, and ensure that governors play the game properly. For example, employees might appeal to a firm’s dispute-resolution procedures, take legal action or lobby for new legislation; suppliers might seek to renegotiate contracts they perceive as unfair; or countries might appeal to international law. In the third category, institutional strategies are either not available to the governed (e.g. they have no legal standing) or have failed. Here people may exit or escape relations of domination (e.g. by establishing new types of organizations) or confront them bottom up through strategies of struggle, contestation and transformation (e.g. direct action, liberation, decolonization, revolt, revolution).

Writers such as Wingenbach (2011) explore opportunities for institutionalizing agonistic democracy to help revitalize politics and challenge technocratic approaches. Against those that argue that agonistic political theory offers minimal practical guidance for accommodating political pluralism, he demonstrates how institutional processes might be developed that foster agonistic contestation among actors with conflicting hegemonic projects. Brown & Dillard (2013a,b, 2014, 2015) argue that critical, pluralistic accountings could play an important facilitative role here, especially when approached as part of broader cross-disciplinary initiatives and linked with contemporary social movements.

Post-structural political pluralists also emphasize the unfinalizable nature of democratic relations – “the impossibility of finally fixing a consensus on identity, truth, or a social order” (Schlosberg, 1998, p. 608). This is not something to be regretted or overcome. To the contrary, the belief that a final resolution of conflict is possible puts democracy at risk, by implying the elimination of the political (Mouffe, 2000, 2013).

4. Concluding remarks

the social science community can . . . become an agent for political change and a pluralizing force within a political system whose barriers to democratic pluralism the critical temper understands well (Schoolman & Campbell, 2008, p. 8).

This paper reflects on long-standing disagreements in critical and social accounting over the progressive potential of political pluralism. Drawing on the work of political theorists who have traced the intellectual history of political pluralism and primary sources, I have examined commonalities and differences across three generations of pluralist thinkers: early twentieth century political theorists, post-World War 2 and neo-pluralist political scientists, and post-structural political pluralists.

In examining charges of political quietism levelled at pluralist thinkers in SEA and post-structural critical accounting, I have considered more and less conservative aspects of early pluralist thought as well as contemporary developments in poststructuralism, cautioning against the conflation of second generation liberal pluralism with “the whole of political pluralism” (Schlosberg, 1998, p. 583) and pointing to possibilities for developing pluralism’s critical pedigree through agonistic political theory. My key message is that there are many conceptions of the relationship between social plurality and political struggle, and that some have more progressive potential than others.

With respect to social accounting, I have argued that early pluralist thinkers – while basing their work on a limited second generation view of political pluralism – were not as conservative as they were portrayed by critical accounting scholars. Like their counterparts in political theory, SEA academics saw neo-pluralism as a way of avoiding domination and were alert to exclusions and inequalities in the system although not necessarily convinced by accounts underpinned by notions of a fixed power elite or traditional Marxist accounts (Wenman, 2015, p. 73). In this sense, the political frontier between (conservative) social and (progressive) critical accountants was arguably less clearcut than early critics of SEA depicted.41 There seems to be acceptance of this with at least some signs of rapprochement between critical accounting and the critical arm of SEA in more recent years (Tinker & Gray, 2003). There is much scope to strengthen and develop these links – and extend connections with other change-oriented accounting academics – without erasing the differences between them (Dillard & Brown, 2012). Agonistic pluralism offers one path towards developing a multiplicity of counter-hegemonic interventions aimed at challenging dominant neoliberal orthodoxies.

Understanding the potentialities, limits and overlaps between different forms of political pluralism is important in any such project. The philosophical foundations of first generation political pluralism were based on what James labelled radical empiricism. First generation pluralists sought far-reaching change, with many overlaps between political theorists such as

40 This focus on the rules of the game recognizes that the terrain in which critical interventions occur is itself the result of prior political struggles and, in that sense, is never neutral as much liberal theory suggests.

41 The criticisms were, and remain, fully warranted in the case of applications of early second generation political pluralism in mainstream accounting. Disappointingly, uncritical forms of pluralist political theory are also much in evidence in managerialist business case-oriented SEA (Brown & Dillard, 2013a, 2014).
Bentley (1908) who explored the implications of James’s (2012 [1909]) metaphysical pluralism for democratic politics and contemporary post-structural political pluralists (Wenman, 2015). Notwithstanding their positivist methodology, there are also some overlaps between conceptualizations of social change processes in second generation pluralism and post-structural pluralism’s “politics of becoming” (Connolly, 2010). In line with ideas of emergent causality, the focus of at least some second generation pluralists was not on the need for stability or support for the status quo but rather the requirement “to perpetually re-strike precarious points of agreement . . . in a context of open systems in dynamic tensions of dis/equilibrium” (Wenman, 2015, p. 73). Some such as Easton (1953) and Truman (1951) continued to work with the ideas of James (2012 [1909]) and Bentley (1908). However while writers such as Truman and Lindblom discussed notions of “potential groups” and the merits of “partisan mutual adjustment”, these issues were not taken up by other second generation pluralists in a sustained fashion (Schlosberg, 1998, p. 603).

By contrast, a number of contemporary political theorists have returned to issues raised by the first generation – radical empiricism, social plurality, building pluralistic unity and engaging across difference – and, drawing on post-structural theory and insights from the praxis of new social movements, helped form a new generation of critical pluralism (Schlosberg, 1998, p. 591). Agnostic political theorists, in particular, have reworked earlier accounts of political pluralism in important ways – addressing aspects of political quietism in “old” pluralisms and in some strands of post-structuralism. They have also mounted powerful critiques of highly consensus-oriented forms of constitutional liberalism and Habermasian-inspired deliberative democracy (see Brown & Dillard, 2013b for discussion in an accounting context). In particular, they have highlighted the importance of pluralism and a pluralizing ethos to enable the emergence of new political demands, open up diverse spaces for political engagement and foster a transformative democratic politics.

New approaches to politics – and critical accounting – are arguably increasingly important in the contemporary climate where pluralizing pressures are intensifying. As Connolly explains in an interview on agonism, pluralism and contemporary pluralism:

numerous contemporary forces – including the globalization of capital, the rapid movement of people, things and affects across official borders, and the growing income differentials between regions of the world – intensify pressure for pluralization within and across territorial regimes. Pluralism is also connected to other practices. For instance, drives to reduce inequality within a state today are not likely to be successful unless a positive ethos of engagement is negotiated between multiple minorities of different types. The aspirations to pluralism and equality thus speak to each other now, despite what those who treat the highly centred nation as a precondition of equality say. Under contemporary conditions, without an ethos of pluralism, the drive to equality falters as chauvinist elites use opposition to immigrants, gays, single mothers, Muslims, and atheists to turn back egalitarian pressure. Similarly, without pressure toward a more egalitarian society one support for a positive ethos of pluralism is pulled away. So pluralism and egalitarianism now set conditions of possibility for each other (Wenman, 2008, pp. 202–03).

As Schoolman and Campbell (2008, p. 8) emphasize, third generation pluralists are neither sanguine nor cavalier about the prospects of achieving agonistic pluralism. This is especially the case given that the theoretical advocates of conventional liberal pluralism “and the modern pluralist system of policies . . . work to define and limit the terms of political discourse”. What is clear to them is “that the challenge cannot be left to the routine politics of modern pluralism, to the positivist model of inquiry . . . or to the belief that the promise of a democratic pluralism” will happen of its own accord (Schoolman & Campbell, 2008, p. 8).

While much critique of second generation liberal pluralism is well-founded (in its masking of ideologies and institutional structures that favour dominant elites), I hope this paper has shown that pluralist understandings – especially those based on post-structural pluralism – are more politically and theoretically fruitful than often assumed. In particular, as I and colleagues have argued in earlier contributions to this and other journals (e.g. Brown, 2009; Brown et al., 2015; Brown & Dillard, 2013a,b, 2014, 2015; Dillard & Brown, 2012; Dillard & Roslender, 2011; Dillard & Yuthas, 2013; Vinnari & Dillard, 2016) agonistic political theory offers an innovative way for accounting to address the increasingly complex, contested nature of contemporary liberal democracies. However, much work remains in thinking about how to translate agonistic political theory into critical accounting theory and praxis. In closing, I highlight three areas for future research based on contemporary pluralist theorizing and praxis, and draw attention to work in other disciplines that accounting scholars might draw on in helping to building a radical pluralist toolbox (Schlosberg, 1998, p. 609).42

Rethinking accounting and accountability systems. The writings of agonistic political theorists such as Mouffe, Connolly, Tully and Norval offer considerable potential in helping to rethink and move accounting in more critical directions. In this paper, for example, I have highlighted how they help in reconceptualizing the subject of rights in modernist understandings of liberal democratic politics away from the idea of the unitary autonomous self to a complex multiple self (McClure, 1992). These insights can be applied at the individual, organizational (the corporate self) and societal levels, highlighting not only the need for more multi-perspectival accounting and accountability systems, but also the transformative potential of such systems. They are, for example, a powerful way of exposing and countering the narrow, monologic understandings of traditional accounting underpinned by notions of “rational economic man”. In interrupting conventional liberal

42 More detailed discussion of these points can also be found in Brown et al. (2015), see especially pp. 640–43 on future research possibilities.
understandings of public/private boundaries, agonistic political theory also helps unsettle the institutional and State focus of neo-pluralist politics.

Decentred governance and engagement. Third generation pluralists have developed ideas of pluralistic unity and ways of engaging across difference drawing on the innovative praxis of new social movements (Schlosberg, 1998). Political theorists and others are also paying increasing attention to possible ways of institutionalizing critical forms of pluralism (e.g. see Wigenbach, 2011 with respect to institutionalizing agonistic democracy), while simultaneously being aware of the importance of extra-institutional engagement to make new ideas thinkable, sayable and governable (Brown et al., 2015; Thomson et al., 2015). A key focus has been on the construction of subjectivity and collective political identities (McClure, 1992; Mouffe, 2013). Critical accounting scholars could arguably offer much to these cross-disciplinary endeavours in terms of designing organizational and accounting practices that foster critical, decentred approaches to governance (cf Griggs, Norval, & Wagenaar, 2014). Pluralist accountings that helped highlight competing ideological perspectives could, for example, help foster democratic subjectivities and an agonistic ethos of engagement.

Pluralistic information systems and analysis. Advances in information and communication technologies mean that it is technically possible to develop multi-perspectival accounting systems (Blackburn et al., 2014). However, much work remains in conceiving what critical, pluralistic accounts would look like and how they would be developed. Brown and Dillard (2014) have highlighted some of the resources available in other disciplines such as science and technology studies and communicative planning, but much work remains in thinking about who would develop these accounts and how, specifically, they could be engaged for social change. Social movements literature (e.g. de Bakker & den Hond 2008; den Hond & de Bakker, 2007) suggests that diverse forms of counter-accounting at local, national and transnational levels, as well as cooperative and adversarial strategies are necessary if multinational corporations and national governments are to be held to account. From an agonistic perspective, this requires thinking in terms of multiple demoi providing a plurality of spaces for the exercise of democracy rather than a single demos (e.g. see Mouffe, 2013 on demoi-cracy). Equally important is the imagining of new alternative organizational and institutional arrangements, and accountings that might support their realization.

In closing, I also highlight that claims to being a pluralist democracy are a key element of the dominant culture in contemporary Western liberal democracies. Working with such a familiar term – like other contested concepts in our field such as accounting, accountability, rationality, efficiency, equity, sustainability – brings both risks and opportunities (cf McClure, 1992, p. 114). While there is much to reject in conventional understandings of political pluralism, the argument here is that theorizing, critique and engagement informed by third generation understandings of social plurality and political struggle offer a promising base for critical accounting interventions.

Acknowledgement

I wish to thank the Royal Society of New Zealand Marsden Fund for supporting this research as part of a funded project on “Dialogic Accounting: the Challenge of Taking Multiple Perspectives Seriously”, Contract No. VUW1011.

References


43 For example the civil rights, feminist, gay and lesbian, human rights, environmental justice and anti-globalization movements (see Brown & Dillard, 2013a; Mouffe, 2013; Purcell, 2009 and Schlosberg, 2007 for illustrations and discussion).


