

## **Exploring the democratic potential of accounting and accountability practices – taking publicness and pluralism seriously**

***Financial Accountability & Management* Special Issue**

***Call for Papers***

**Guest Editors:**

**Judy Brown, Sendirella George, Ileana Steccolini, Farzana Tanima and Helen Tregidga**

This special issue calls on scholars to engage in questions, debates and controversies relating to “publicness”, the “democratization”, and “democratizing” potential, of accounting and accountability practices. Its aim is to encourage open, critical and creative engagement with the concepts of “publics”, “public/ness”, “democracy”, and “democratization” as they relate to accounting and accountability practices. In particular, we seek contributions that engage substantively with these concepts to investigate contentious issues and contested values in pluralistic societies. In line with literature that focuses on the role of accountability in political struggle, and the ways in which political struggles shape accountability, we call for conceptual and empirical analyses that “takes pluralism seriously” (Brown, 2009) by focusing on “contests over issues, rather than take organization-centric foci” and that “sheds light on conflict rather than shies away from it” (Tregidga & Milne, 2020: 1). We especially encourage engagement with citizen-oriented aspects of “publics” and “publicness” (Steccolini, 2019; Bracci et al., 2021) and accountability struggles (Alawattage & Azure, 2019; Brown & Dillard, 2015; Dillard & Vinnari, 2019); including those related to multi-stakeholder engagements and counter-accounting practices (George et al., 2021; Tanima et al., 2021). We are interested in papers that examine how accounting has contributed to “undoing the demos” (Brown, 2015) as well as those addressing how critical, pluralistic accountings might help to “redo the demos” by, for example, enabling dissensus and democratic contestation (Brown & Tregidga, 2017). We also welcome contributions related to the affective dimensions of publicness and democratization.

Suggested themes/questions include, but are not limited to:

**“Publicness” as a concept for critique and new imaginings.** How can the idea of “publicness” and related concepts of “public(s)”, “public value(s)” and “public spaces” be mobilized to problematize conventional accounting and (re)imagine new accounting and accountability practices? How can an examination of contentious issues offer more citizen-oriented accounts and promote democratic contestation? How do dominant powerholders, civil society groups and/or academics invoke, challenge, reinforce or transform particular conceptions of (the) public(s), public value, publicness and/or democracy? What are the implications of different models of democracy (e.g. deliberative, agonistic) for accounting and accountability practices, and what types of “publicness” do they entail?

**Co-production, public participation/engagement initiatives.** How are publics changing and which new publics are being engaged and/or formed with the growing significance of Government and corporate-led multi-stakeholder initiatives? How “public” or “democratic” are the operations of these initiatives? What modes of participation/engagement are available *within* and/or *in response to* “invited” forms of participation? How do power relations manifest in the formation/workings of these public (?) spaces? What resistances, if any, do they encounter? Which alternative accountability fora emerge from citizens and civil society and how do they shape public sector actions and decisions?

**Accounting as a public institution.** What makes accounting a “public” institution? What is “public” in or about accounting? Which public(s) and whose public interest(s) are served, how and why? What public impacts do current institutional arrangements produce? How might “public accounting” be rethought in more ecologically sustainable, socially just and democratic ways? How might pluralistic approaches to accounting and accountability be institutionalized? How might accounting address multiple publics? How do or could diverse/conflicting accounts operate across institutional/extra-institutional spaces? What are the facilitators of/barriers to “democratizing” accounting?

**The politics of public value(s) and (e)valuation(s).** To what extent, and how, are the multiple public values which “count” for citizens being prioritized and accounted for? What accountability gaps are opened in the face of the plurality and polarization of public value(s)? How do processes of prioritization of public value(s) shape accounting and accountability (e)valuations? And how do the latter shape processes of prioritization among public value(s) and (e)valuation? What might we learn from contemporary democratic theory about ways of engaging different public(s) and addressing their multiple values?

**Counter-accounting and accountability practices.** How might “activist publics” and counter-accounting and accountability practices help to “redo the demos”? How, for example, might they help to repoliticize the depoliticized and/or public-ize the silences of “official accounts” or stimulate public discussion and debate? How are they produced, enacted or performed in public and how do they (re)configure and transform public/ness? How do they help to construct new publics, new public spaces and/or new spaces of public discourse? What are the implications/risks of accountings that openly acknowledge their politicality? What resistances do they encounter?

**Online publics and accounts.** What part do web-based accounts and social media play in re-locating issues from “private” to “public” spaces and/or in constructing publics? How do they open up or close down “public life” at local, national and transnational levels? Impact the ways in which ideas about “publics” and “public/ness” are constructed, ascribed meaning and enacted? How do marginalized groups/activists use them to claim public space(s) and amplify their public voice(s)? How do online media promote the dissemination of critique and counter-hegemonic discourses – helping them to “become public”?

**Public pedagogies.** What roles do or might accounting academics play as “public educators” – in and beyond academia? How is learning and its implications for democratization understood in different pedagogic theories (e.g. the work of Freire, Rancière and others)? How can learning processes in and/or through (counter)-accounting be studied? How, for example, do student and public conceptions of accounting change through exposure to divergent perspectives? How might publics be produced through academic research and engagement?

**Workshop:** A virtual workshop on the above research themes is being planned to take place in **Spring 2023** (further details will be announced in due course) where prospective authors can present and discuss their work. However, a presentation at this workshop will not be a prerequisite for being eligible for submission to the special issue. Authors who are interested in presenting at the workshop must submit an extended abstract by emailing [farzanat@uow.edu.au](mailto:farzanat@uow.edu.au) and [sendirella.george@vuw.ac.nz](mailto:sendirella.george@vuw.ac.nz) before **15 January 2023**.

**Submission:** The deadline for final paper submissions is **30 September 2023**. Manuscripts must be in English and be submitted online at <https://mc.manuscriptcentral.com/faam>.

**Enquiries:** For any questions and further details, please contact the guest editors at [judy.brown@vuw.ac.nz](mailto:judy.brown@vuw.ac.nz); [sendirella.george@vuw.ac.nz](mailto:sendirella.george@vuw.ac.nz); [ileana.steccolini@essex.ac.uk](mailto:ileana.steccolini@essex.ac.uk); [farzanat@uow.edu.au](mailto:farzanat@uow.edu.au); [helen.tregidga@rhul.ac.uk](mailto:helen.tregidga@rhul.ac.uk).

## References

- Alawattage, C., & Azure, J.D.C. (2021). Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. *Critical Perspectives on Accounting*, 78: 1-22.
- Bracci, E., Saliterer, I., Sicilia, M., & Steccolini, I. (2021). Accounting for (public) value(s): reconsidering publicness in accounting research and practice. *Accounting, Auditing & Accountability Journal*, 34(7): 1513-1526.
- Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: taking pluralism seriously. *Critical Perspectives on Accounting*, 20(3), 313-342.
- Brown, J., & Dillard, J. (2015). Opening accounting to critical scrutiny: towards dialogic accounting for policy analysis and democracy. *Journal of Comparative Policy Analysis*, 17(3): 247-268.
- Brown, J., & Tregidga, H. (2017). Re-politicizing social and environmental accounting through Rancière: On the value of dissensus. *Accounting, Organizations and Society*, 61, 1-21.
- Brown, W. (2015). *Undoing the Demos*. New York: Zone Books.
- Dillard, J., & Vinnari, E. (2019). Critical dialogical accountability: from accounting-based accountability to accountability-based accounting. *Critical Perspectives on Accounting*, 62, 16-38.
- George, S., Brown, J., & Dillard, J. (2021). Social movement activists' conceptions of political action and counter-accounting through a critical dialogic accounting and accountability lens. *Critical Perspectives on Accounting*, in press, <https://doi.org/10.1016/j.cpa.2021.102408>.
- Steccolini, I. (2019). Accounting and the post-new public management. *Accounting, Auditing and Accountability Journal*, 32(1): 255-279.
- Tanima, F.A., Brown, J., Wright, J., & Mackie, V. (2021). Taking critical dialogic accountability into the field: engaging contestation around microfinance and women's empowerment. *Critical Perspectives on Accounting*, in press, <https://doi.org/10.1016/j.cpa.2021.102383>.
- Tregidga, H., & Milne, M. J. (2020). Not at our table: stakeholder exclusion and ant/agonistic engagements, *Critical Perspectives on Accounting*, in press, <https://doi.org/10.1016/j.cpa.2020.102265>.