

**Assessing the Potential for Agonistic
Engagement Among Accountants:
A quasi-experimental repeated Q study
of social and environmental reporting**

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TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI



ABSTRACT

A number of writers have recently criticised a perceived narrowness in accountants' understanding of their profession. In particular, they claim that the predominant focus on shareholders and capital markets may be at the expense of wider public interests that accounting should serve. As accountants engage increasingly with a variety of complex and politically contentious issues, there is cause for concern regarding their capacity to represent and engage with non-financial interests. Some of these concerns are reflected in ongoing debates regarding social and environmental reporting (SER). Accountants are important players in the SER field. They have high-profile roles as self-proclaimed 'thought leaders' in areas such as sustainability and integrated reporting, and are increasingly involved in developing SER concepts and practices, discussion papers and best practice guidance. These technologies increasingly rely on, and are legitimised by, their incorporation of a plurality of perspectives. However, both academics and civil society groups have raised concerns that professional accounting bodies are too closely aligned with business interests, and prioritise 'business case' (BC) understandings of concepts such as SER, which favour shareholder-oriented perspectives. As in other areas of policy controversy, the capacity to engage with a plurality of perspectives is important because of its impact on, inter alia, the issues that are recognised, how problems are conceived and responded to, and which or whose perspectives are prioritised.

While prior research has explored management and stakeholder perspectives, there has been very little research to date on accountants' perspectives on SER. Relatedly, relatively little is known about accountants' abilities to incorporate a multiplicity of views when attempting to engage with complex issues. This study seeks to fill this gap. My research was designed as a quasi-experimental investigation that uses Constructive Conflict Methodology (CCM) and Q methodology (QM) to examine divergent perspectives of SER among three groups of accountants: academics, practitioners, and students. In particular, my research explores the use of CCM as a framework, which when implemented via QM, can help operationalise the theoretical developments of an agonistic approach to critical dialogic accounting (CDA). Drawing on applications of CCM and QM in political theory and policy analysis, my research design is divided into two distinct phases. Phase One focuses on identifying and understanding the range of perspectives among participants regarding SER. Informed by this understanding, Phase Two develops a workshop, the SER Dialogue, to bring together participants who are representative of the diverse perspectives identified.

In Phase One, 34 participants' perspectives of SER were explored through a mix of semi-structured interviews, questionnaires and QM. The participants evidenced a range of diverse understandings of SER, with three general approaches identified from participants' Q data: the Critical (F1(CR)), Business Case (F2(BC)) and Incremental Change (F3(INC)) approaches. These general categorisations helped identify differences, inconsistencies and contradictions in the participants' ideological orientations and illustrated the contested discursive landscape within which SER is conceptualised. Participants' alignment with each general category also identified possible constraints in their capacity to recognise and understand divergent perspectives. Informed by these insights, Phase Two focused on developing a discursive space for agonistic pluralist engagement (the SER Dialogue) with a group of participants, representing the three diverse perspectives. Ultimately, these participants had both a larger number and magnitude of shifts in their perspective of SER compared to a control group. There was also a general increase in alignment with F1(CR), with many participants demonstrating the development of critically pluralist and reflexive understandings. These findings illustrate the potential for agonistic pluralist engagement to develop accountants' capacity for pluralist engagement with perspectives surrounding complex and politically contentious issues, while also enabling resistance to the hegemony of BC perspectives within the field of accounting.

DEDICATION

This work is dedicated to my family. 143

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LIST OF ACRONYMS:

Business Case (**BC**)

Constructive Conflict Methodology (**CCM**)

Critical Dialogic Accounting (**CDA**)

Critical Dialogic Engagement (**CDE**)

Critical Theory (**CR**)

Global Reporting Initiative (**GRI**)

Integrated Reporting (**IR**)

International Integrated Reporting Council (**IIRC**)

Public-Private Partnership (**PPP**)

Q methodology (**QM**)

Shareholder Wealth Maximisation (**SWM**)

Social and Environmental Accounting (**SEA**)

Social and Environmental Reporting (**SER**)

Stakeholder-Accountability (**SA**)

Sustainability Accounting Standards Board (**SASB**)

There is No Business Case (**TINBC**)

PREFACE

... We have developed speed, but we have shut ourselves in. Machinery that gives abundance has left us in want. Our knowledge has made us cynical. Our cleverness, hard and unkind. We think too much and feel too little. More than machinery we need humanity. More than cleverness we need kindness and gentleness. Without these qualities, life will be violent and all will be lost. The aeroplane and the radio have brought us closer together. The very nature of these inventions cries out for the goodness in men – cries out for universal brotherhood – for the unity of us all...

– Charles Chaplin, 1940, 'The Great Dictator'

My research is about spaces of engagement and how they can be used strategically to challenge the understandings of individuals. In academic language, it is about assessing the impact of exposure to divergent perspectives within a space for agonistic pluralist discourse. This statement is loaded with very specific language that lies at the core of what differentiates my research; discussions across the proceeding chapters will illustrate the theoretical positioning, development and operationalisation of my research, but first I would like to discuss briefly my motivations for approaching my research in the way I have.

Charles Chaplin's quote from 'The Great Dictator' expresses a humanist sentiment which I believe is needed now, more than ever before. Although the context of the quote is set in the early 1940s, many similar themes are being played out today; persistent economic insecurity, growing income inequality, extreme weather events and terrorism are fuelling a fear of the unknown. In Chaplin's time, the prevailing sense of uncertainty enabled the rise of extremist views, and I believe we – in the 'global commons' sense – are witnessing a modern version of this. The rise of these narratives can be seen in the surfacing of ultra-conservative, neo-nationalist, political parties, such as the United Kingdom Independence Party (UKIP), Golden Dawn in Greece, Front National in France, far-left groups like Antifascist Action ('Antifa'), and the populist movements behind Brexit and the election of Donald Trump as president of the United States.

My point is not that people are adopting this rhetoric but rather to identify the problematic scenario they find themselves in yet again. When faced with the complex reality of an uncertain world, people tend to find cognitive comfort in security and stability. How that comfort has been socially constructed and reinforced within people by a hegemonic, neo-liberal, economic rationale is one issue, but the larger issue is that people have a limited capacity to engage with

the uncertainties they now face within an interconnected global society. Furthermore, the longer people wait to acknowledge weaknesses in their understandings and take active steps to address them, the less likely it is that humanity will learn to sustainably coexist fast enough to address mounting social and environmental issues.

The complexities of the modern socio-political landscape are illustrated in the range of issues I have touched on; but it is the interconnectedness of these issues which illustrates how much 'closer together' people have become globally since Chaplin's quote. In the wake of issues such as climate change, income inequality and terrorism, people are confronted with how interconnected globally their lives are, yet individuals respond very differently to this realisation. Rather than the 'aeroplane and the radio', technological innovations like the Internet and the proliferation of a global economy have, arguably, done more than any single political arrangement to bring about a relatively peaceful period in human history, and are often championed as illustrations of 'the goodness in men'. However, while the 'machinery' that enabled these developments has undoubtedly benefited society in many ways, it has also presented people with new sets of problems and challenges.

The 'speed' of human innovation has rapidly increased, but instantaneous access to news and information means that people are increasingly faced with the complex and politically contentious nature of their collective existence; while some can engage with the richness of this complexity to push for 'universal brotherhood', many have also found new ways to 'shut [them]selves in'. The 'abundance' of information that can be accessed enables people to become aware, in ways not possible in the past, but this 'knowledge has made [them] cynical' about the world and leaves [them] 'in want' and seeking a return to less chaotic times. This is the space where nationalist nostalgia and patriotic myths of neo-nationalist politics derive their rhetorical allure, dividing the global commons with a promise to return to better times.

The complex reality of our global society is messy, so much so that many individuals feel overwhelmed by it. In turn, this enables disengagement and serves to desensitise people to anything that does not have a direct effect on their lives. This is where the innovations people have surrounded themselves with can actually exacerbate their isolation. Consider, for example, filter bubbles which are the product of computer algorithms that adapt to user profiles to generate results users may wish to see, and consider the advertising directed at people; while such innovations can serve to personalise the user experience, they

also reduce the amount of information people are exposed to that would challenge their existing views. In essence, such innovations create protective bubbles around the existing understandings of people.

The insulation of understandings from conflict and disagreement can be a comforting experience, particularly for those who feel overwhelmed, or they can represent an escape for the disenfranchised, but they serve ultimately to insulate understandings by individuals from change. The effect of these bubbles can be seen in the gradual polarisation of political discourse across most Western democracies, particularly in the UK, European Union (EU) and the US. The same innovations that allow people to communicate with each other globally have also made it far easier than in the past to find partisan support that insulates the understandings of people, which serves to deepen the divide between alternative perspectives, and leave people 'hard and unkind' when they actually engage with one another.

I believe the polarisation of political discourses could not be happening at a worse time, as there is increasing urgency to address complex issues such as climate change, income inequality and refugee migration. Given this context, I have developed my research from the perspective that 'more than machinery we need humanity. More than cleverness we need kindness and gentleness. Without these qualities, life will be violent and all will be lost.' I regard the breaking down of conceptual barriers that are driving us apart, and the proliferation of empathy and mutual understandings, as a path towards realising a more democratically pluralist society. In this regard, I have developed my research to make a contribution – albeit localised – towards administering this agenda within the accounting discipline. I hope my research can make some progress towards these ends, as a very real need exists to break free accounting from the conceptual constraints of neo-liberal economic ideologies and the relentless march towards shareholder-value creation and making of business cases at the expense of society and the environment.

1.0 INTRODUCTION

“Find more pleasure in intelligent dissent than in passive agreement, for, if you value intelligence as you should, the former implies a deeper agreement than the latter.”

— Bertrand Russell

Accountants play an active role in constructing the social realities of organisations in society (Gray et al., 2014; Gray et al. 1996; Power, 1992, 1994; Shearer, 2002) through the development and interpretation of financial information. Traditional understandings of this engagement portray it as an objective endeavour that possesses a determinable nature 'or essence that is knowable', but the overly-simplistic nature of this portrayal obscures the impact of accountants' subjectivities (Chua, 1986, p. 606). How accountants interpret and understand the information they engage with influences what is accounted for, how it is accounted for, and on whose terms (Brown, 2009). Both those who rely on accountants to help inform their decision-making, and those affected by the decisions made, should therefore care about the quality of the information provided; it is in seeking to affirm the quality of this information that the perspectives and understandings of the accountants responsible for its production are brought into focus.

Many social and environmental accounting (SEA) scholars have long lamented the hegemony of the 'business case'¹ rationale within the accounting profession, as it is ultimately subservient to capital markets and shareholder interests (Baker, 2010; Brown, 2009; Cooper & Sherer, 1984; Mäkelä & Laine, 2011; Morgan, 1988; O'Dwyer, 2003). The dominance of this rationale has surfaced concerns over the profession's ability to represent and engage meaningfully with non-financial interests, which calls into question its espoused claim to 'serve the public interest, honour the public trust, and demonstrate commitment to professionalism' (AICPA, 2013, p. 2823). In response to these concerns, there is widespread recognition of the need to 'broaden out and open up' dialogue and debate within the profession so it can meaningfully represent the diversity of interests and concerns that exist in a pluralist democracy (Brown & Dillard, 2015a). My research seeks to provide an empirical exploration of the potential for 'broadening out and opening up' accountants' understandings. In an effort to contextualise the focus of my exploration, I now problematise the hegemony of neo-liberal economic perspectives within the accounting profession by discussing the changing nature of the profession. In doing so, I highlight the need for both critically reflexive and pluralist understandings among accountants, as well as an agonistic approach to engagement.

¹ For a review of different conceptualisations of the 'business case', see: Hockerts (2014).

1.1 The changing nature of the accounting profession

In the wake of technological innovations and the proliferation of globalisation, economies around the world are in a constant state of change, and as they change, so too does the nature of businesses and the information they rely on the accounting profession to engage with. For instance, as humanity is increasingly faced with the need to address urgent social and environmental issues, such as climate change and income inequality, there is mounting pressure on organisations to be held accountable for their role in exacerbating these issues. In response, organisations have increasingly relied on the accounting profession to develop and legitimise the systems, processes and reporting procedures needed to address these complex concerns. This can be seen in their role in developing – and legitimising – reporting bodies such as the Global Reporting Initiative (GRI), Integrated Reporting (IR) and the Sustainability Accounting Standards Board (SASB). While the accounting profession actively engages with these concerns, the subject matter of these efforts represents a markedly different type of focus for the profession compared to its more traditional roles in financial and managerial accounting. In lieu of meaningful, systemic reforms to facilitate the adaptation of the profession, its broadening scope should – at the very least – be cause for reflection on its capacity to engage meaningfully with such issues.

Development of the GRI, IR, and SASB can superficially appear as though the profession is adapting to this shifting economic landscape, but the deeply rooted influence of the business case rationale remains at the core of its efforts and ultimately influences those efforts (Brown & Dillard, 2014; Zappettini & Unerman, 2016). While this could be interpreted as a case against involvement of the accounting profession in these types of issues, the profession's long-standing expertise in developing systems, processes and technologies for accountability purposes places it in a rather informed position regarding these matters. While traditional approaches to the development of accounting information are ill-suited to complex and politically contentious issues, such as social and environmental concerns, the issue becomes: how well can the profession adapt its wealth of knowledge to address the social and environmental issues currently facing organisations and society?

My research takes the position that engagement with these types of complex issues requires accountants not only to have pluralist understandings, but perhaps more fundamentally to possess the capability to engage meaningfully with those who hold divergent perspectives from their own, which will require a capacity for both critically pluralist and reflexive understandings (Brown, 2009).

This line of inquiry illustrates the need for an agonistic approach to the process by which this information is engaged with by accountants, as conflict and contestation are inseparable components of the complex and politically contentious issues with which accountants engage, particularly those in relation to society and the environment in a pluralist democracy. Rather than ignoring these differences, in an effort to produce a fully inclusive, rational consensus, I posit that they must be recognised and engaged with, which would require an agonistic recognition that the nature of these issues is such that they cannot be finalised (McManus, 2008).

1.2 Research objectives

Everything that irritates us about others can lead us to an understanding of ourselves.

— Carl G. Jung

Overarching Research Question

Prior research on the perspectives of accountants in relation to complex social and environmental issues, illustrates accountants as ‘socially conforming’ (Granleese & Barrett, 1990), having relatively homogeneous attitudes, and as individuals who are ill-equipped to reflect on challenges that lie outside the traditional roles of accounting (Bebbington et al., 1994; see also: Amernic & Craig, 2004; Humphrey, Lewis, & Owen, 1996). Given the hegemony of the business case, these findings call into question the ability of accountants to engage meaningfully with perspectives that are different from or perhaps conflict with their own understandings. It is from this premise that my overarching research question has developed:

What is the state of, and potential for, discursive spaces that facilitate agonistic pluralist dialogue among accountants, and can they aid the development of critically pluralist and reflexive understandings?

Focusing on Social and Environmental Reporting

The answer to this research question is important, as the capacity of accountants to engage with diverse perspectives impacts directly on their ability to represent meaningfully the interests of divergent perspectives. In order to address this question, I have chosen to focus on accountants’ understandings of one sub-set of complex issues in accounting: social and environmental reporting (SER). Not only does the breadth of prior research on SER facilitate the identification of divergent perspectives, but it is also an issue that has already proven to be

particularly complex and politically contentious in the accounting literature (Bebbington, 1997; Gray et al., 1995, 1987; Milne & Patten, 2002; Tinker & Neimark, 1987; Unerman & Bennett, 2004). SER is understood as ‘the self-reporting of organisational socio-environmental interactions’, that is, the attempts of organisations to account for social and environmental issues, as well as sustainable development (Gray & Spence, 2007, p. 9). However, while SER may sound distinct, there is very little consensus on what constitutes social and environmental information and to what extent this information should be reported on, if at all. Within this ambiguity, irreducible tensions and conflicts among divergent understandings of SER are enabled by providing them with a space for contested meanings and interpretations, which have only been exacerbated by the rise in organisations producing SER (KPMG International, 2015).

The tensions and conflicts surrounding understandings of SER make it a highly useful issue around which to design and develop my research. Given the contested nature of SER, there is a high potential for divergent understandings among individuals, increasing the chance of exposing individuals to divergent perspectives regarding an inherently contested issue. As a number of commentators have previously emphasised, business interests are a very powerful force in Western liberal democracies, and the influence of these interests have manifested themselves in the hegemony of the business case rationale within accounting (Levy, 2005; Mouck, 1995; Spence, 2007), and SER in particular (Gray & Spence, 2007).

The exposure of individuals to, and engagement with, divergent understandings of an ‘irreducible conflict’, such as that surrounding SER, challenges them to evaluate their own perspectives as they engage with and respond to others. Furthermore, as individuals engage in the process of locating themselves on a spectrum of perspectives, they must recognise and understand alternatives in order to locate themselves, leading them to flesh out their perspectives.

Synthesising Research Questions

To assess the potential of discursive spaces that could facilitate agonistically pluralist dialogue regarding SER is not straightforward. In order to determine the plurality of a dialogue and to ensure that individuals are being exposed to a range of divergent perspectives, it is necessary, first, to understand the range of archetype perspectives that exists and how individuals’ perspectives relate to them. Furthermore, each perspective needs to be articulated in order to facilitate agonistic dialogue, which requires a benchmark from which individuals can

position their perspectives. For these reasons, it was necessary to break down my research into two distinct phases, each of which was oriented around answering a sub-research question. In terms of logistics, the first sub-research question informs the second, as it progresses to provide the information necessary to develop and administer a space for agonistically pluralist dialogue on SER. The following two sections expand on the underpinning logic for each sub-research question.

Research Question #1

Academics in the field of SEA research have a lengthy track-record of reservations concerning the business case logic that underpins much of the research, reports, technical guidance and technologies that have developed in the greater accounting profession. These observers lament what they regard as an accounting profession which is captured by narrowly defined managerial rationales and ultimately subservient to capital markets and shareholder interests (Baker, 2010; Brown, 2009; Cooper & Sherer, 1984; Mäkelä & Laine, 2011; Morgan, 1988; O'Dwyer, 2003). The overarching problem is that if individual accountants are indeed aligned with such a narrow perspective of SER, it is unlikely that pluralist understandings exist, which can constrain their ability to represent non-shareholder interests.

Clearly, to dichotomise the views of individual accountants as narrow or pluralist oversimplifies the matter. Nevertheless, the presence or absence of pluralist understandings among accountants can have a substantial impact on how complex issues involving society and the environment are – or are not – recognised, interpreted and addressed, and from whose perspective (Brown, 2009). This positioning leads me to identify the first sub-question needing to be addressed within the aims of my overarching research question:

Do accountants have divergent perspectives of SER? If so, what are they, how are they different, and why do accountants have them?

Research Question #2

In line with many SEA scholars, my research takes the position that the accounting profession is dominated by BC perspectives that are overly simplistic and ill-suited to address meaningfully the complexity of the social and environmental issues with which it is currently engaged (Baker, 2010; Brown, 2009; Cooper & Sherer, 1984; Ferraro et al., 2005; Mäkelä & Laine, 2011; Morgan, 1988; O'Dwyer, 2003). This sentiment echoes calls for the 'broadening out and opening up' of perspectives in the accounting profession in order to

represent more meaningfully the public interest it proclaims to serve (Dillard & Brown, 2015). I argue that mainstream accounting theory, practice and education have been dominated by a monologic BC perspective which is ill-equipped to deal with pluralistic contexts. I shall expand later on the theoretical positioning of my research in Chapter 3, but in essence, prior conceptual developments posit that the ‘broadening out and opening up’ of accountants’ understandings can lead them to develop a capacity for critical pluralism and reflexivity, enabling them to engage meaningfully with a plurality of concerns surrounding complex and politically contentious issues. In this regard, the second sub-question to be addressed within the aims of my overarching research question is:

Does exposure to divergent perspectives of SER impact on individual accountants’ perspectives, and if so, what is the nature of this impact, and does it indicate the development of critically pluralist and reflexive understandings?

1.3 Overview of chapters

This chapter has outlined the origins from which I developed my research. First, I problematised the hegemony of neo-liberal economic understandings within the accounting profession, particularly as it has become involved increasingly with complex and politically contentious issues regarding society and the environment. The prioritisation of shareholder value under a neo-liberal perspective of these issues raises questions regarding the profession’s capacity for meaningful engagement with, and representation of, perspectives other than those with a financial interest in these issues. Then I discussed briefly how the small amount of prior research on accountants’ perspectives serves to exacerbate these concerns by portraying accountants as ‘socially conforming’; the overarching research question is then presented. With the focus on SER, I refined this overarching research question in two sub-research questions.

This chapter has presented the aims of my research by discussing the rationale underpinning them. Now, I review the remaining seven chapters of this thesis, emphasising how they address these aims.

Structure

In addition to this chapter, chapters 2.0 and 3.0 provide a holistic understanding of the underlying rationale, background literature and theoretical positioning of my research. These three chapters serve to contextualise aspects of the remaining chapters. Chapter 2.0 presents prior literature that informs the development of my research. It begins by discussing how perspectives are

conceptualised, before examining prior literature for insights into accountants' perspectives. An overview is then presented of perspectives on SER from prior literature, which serve as archetypal perspectives that I use to design, develop and operationalise my research; these are discussed in Chapter 4.0.

Chapter 3.0 outlines the theoretical positioning of my research from within an agonistic approach to critical dialogic accounting. My research is critical in nature, so it is important to provide full disclosure of my own perspectives in approaching this research, as they influence how it was conducted. The chapter begins by deconstructing each component of my theoretical positioning, beginning with the origins of dialogic accounting. It then discusses the influence of critical pluralism and the recognition of a diverse array of perspectives while being sensitive to their power relations, and the alignment with these concepts in dialogic accounting. Power relations between divergent perspectives are key, as BC perspectives dominate conceptually accountants' perspectives, and many issues arise from this. As such, there is also a need to analyse the text and language used to assert, maintain, and entrench this dominance. In this regard, I discuss critical discourse analysis as an analytical framing with a discursive perspective. As the intersection between divergent discourses is filled with conflict and disagreement, I present the agonistic way in which these concepts are approached, specifically in juxtaposition with more consensus oriented approaches. Finally, I review applications of this theoretical positioning in prior research in an effort to inform how they are applied in my own research.

Chapter 4.0 focuses on presenting the methods, design and methodology, for the purpose of illustrating how I conceptualised, designed and operationalised my research. First, I discuss the underlying methodologies used to inform the design: constructive conflict methodology, Q methodology, and a quasi-experimental repeated Q study. Discussion of each component helps to illuminate the underlying rationale for its selection, which is subsequently articulated. From a macro-level design perspective, my research was divided into two distinct phases (Phase 1 and Phase 2) in order to address respectively the research sub-questions. However, in order for the entirety of my research design to be discussed in this chapter, the quantitative findings used to answer sub-research question 1 must also be presented. In short, this is due to the interrelated nature of both sub-research questions, meaning that the answer to question 1 is used to inform the design and implementation of Phase 2.

Chapter 5.0 is the first of three analysis chapters presented, and it is focused on articulating the perspectives extracted from participants first Q sort (Q1). This chapter begins by exploring the plurality of perspectives identified, as well as their ideological alignment with the archetypes used to construct the Q set. Next, the political frontiers between each pair of perspectives are explored to identify areas of conceptual conflict and agreement. Finally, participants' underlying rationale for their alignment with each perspective is explored. In sum, this chapter provides a holistic understanding of the discursive landscape surrounding participants' perspectives of SER.

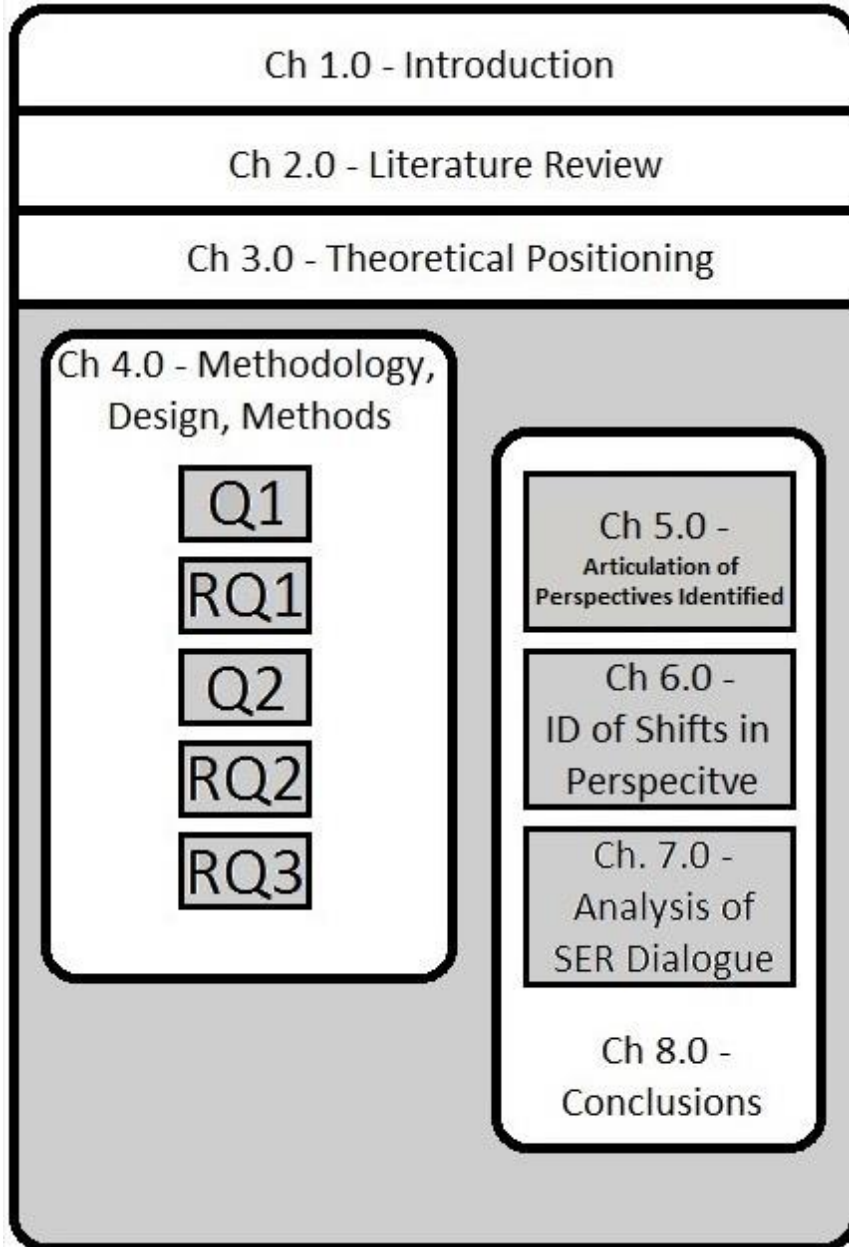
Chapter 6.0 is the second analysis chapter and it focuses on the quantitative identification of shifts in participants' perspectives. I begin this chapter by discussing differences between 'new' and 'old' datasets used across my research to provide a better understanding of the way in which shifts are identified. Then, I discuss the extraction of Factors under the 'new' dataset, and explain how they are used as the benchmark for shifts in perspective from Q1 to Q2. Finally, I discuss two different, yet interrelated, methods of identifying shifts in perspective and present findings in relation to each method. Insights drawn from these findings are then used to inform my analysis of the SER Dialogue in the next chapter.

Chapter 7.0 is the third and final analysis chapter, focusing on developing an in-depth understanding of the SER Dialogue. First, the impacts of exposure to divergent perspectives are discussed with regard to their experiences. Then, I review the nature of the impact that the SER Dialogue had on participants' perspectives, focusing on what influenced how they engaged and their reactions to being exposed to divergent perspectives. Finally, the development of critically pluralist and reflexive understandings among participants is identified and discussed.

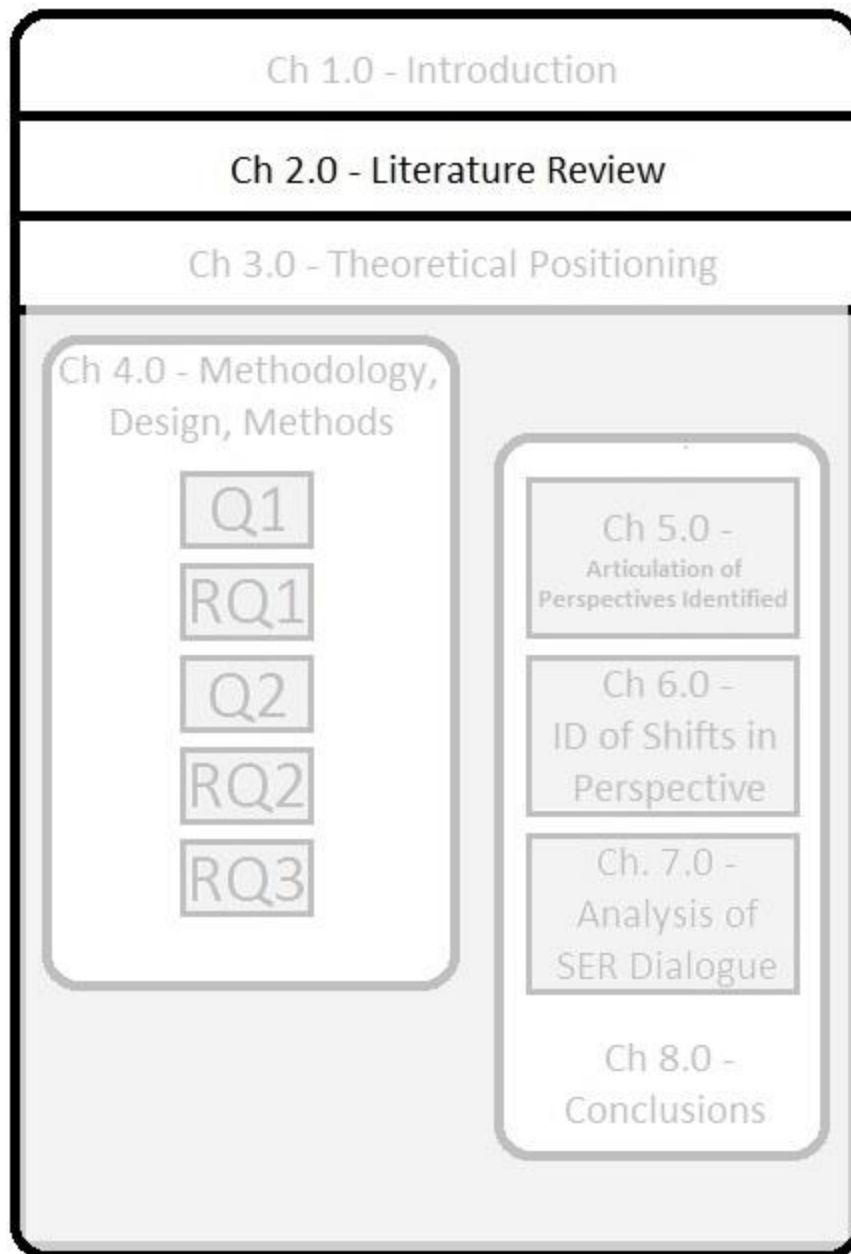
Chapter 8.0 is the concluding chapter and it is focused on drawing together the findings developed across chapters 5.0, 6.0 and 7.0, with regard to the 'broadening out and opening up' of accountants' perspectives through engagement in an agonistic pluralist discursive space. First, I review the development of each sub-research question to illustrate the motivations underpinning my research. Then, informed by discussions in prior chapters, I present conclusions that can be drawn with regard to each sub-research question. Finally, I present the limitations of my research, its implications and possibilities for future research.

Each of these chapters is represented in Figure 1.1, which presents the conceptual thesis structure. This Figure is referred to at the beginning of each chapter to help guide readers through the thesis, and to illustrate the connections that are made between chapters throughout my research.

Figure 1.1 - Thesis Structure



2.0 LITERATURE REVIEW



2.1 Introduction

Chapter 1 provided a foundational understanding of my research, including the motivations behind its development, theoretical positioning and research questions. As an academic researcher conducting critical research, it was important to identify explicitly my own perspectives from the outset of the research. These discussions helped provide an understanding of the perspective from which decisions were made in the processes of developing and operationalising my research. Having provided a brief overview of my research, I now discuss the prior literature on which my perspective has focused. This Chapter will review prior literature for insights, observations and findings that have application to my research.

The research questions laid out in Section 1.2 necessitate a broad understanding of the discursive spaces in both accounting, more generally, and with regard to SER, the focus of my research. To develop these understandings, this chapter reviews prior literature with the aim of providing broad-based conceptual coverage regarding the array of perspectives with which I expect to engage across my research. A major component of my research involves the discursive space in which participants engage with divergent perspectives. It is therefore also necessary to review prior literature on engagement processes in order to develop an appropriate space for agonistic pluralist discourse. Each understanding is important, as it informs how I develop different research components in order to capture the richest, most diverse data possible.

To address the aims of this chapter, it is structured as follows. First, I discuss how perspectives are conceptualised within my research. Then, I briefly review prior research on accountants' perspectives. Relatively little research exists that has explored accountants' perspectives, let alone their perspectives of SER. However, I review the research which has been undertaken, as well as areas of research that can be adapted to inform my research. I then review divergent perspectives of SER, which were predominantly developed from Brown & Fraser (2006). These perspectives of SER represent the archetype on which later components of my research are developed. Finally, I review prior literature on engagement processes to inform the development of the SER Dialogue in my own research.

2.2 Perspectives

Given that my research aims both to identify divergent perspectives and to assess the impact of exposure to them, it is important that I briefly characterise what I mean by ‘perspectives’. A perspective is the set of knowledge claims that people use to frame their understandings of the world.² A perspective acts like a lens through which people frame new information and experiences, or articulate themselves to others. These lenses can be developed to varying degrees, depending on the knowledge and experiences of each individual. The way in which perspectives frame these issues can also be subject to influence by a complex array of informal norms, asymmetrical power relationships and institutional constraints, and it is possible for individuals to hold multiple, sometimes conflicting perspectives on an issue. There is no requirement for perspectives to be ideologically consistent with each other. For example, managers can hold ‘business’ and ‘weekend’ positions on issues of corporate sustainability or accountability to society, depending on the environment they are in; while managers may be restricted to a business case perspective in a work environment, they may privately hold very different perspectives (Bebbington, 1997).

Perspectives therefore shape how issues and their solutions are understood (Linstone, 1989). Here, perspectives are also both tacit and dynamic, meaning that individuals can apply different perspectives to the process of understanding or expressing different views, without necessarily undergoing a fundamental change. In this sense, perspectives are seen as a window into what individuals look at when they engage with an issue, and a more nuanced understanding of an individual’s perspective can help characterise the social reality in which the issue operates. Insights drawn from this understanding can be used to strategically stimulate discursive engagement between individuals holding divergent perspectives, exposing them to a plurality of perspectives. My research aims to assess the impact (or not) of this exposure, but the process by which perspective are changed should be understood as much more complex.

² Here, ‘perspectives’ are similar to the ‘frames’ identified in policy analysis by Schon & Rein (1995).

2.3 Prior research on accountants' perspectives

Accountants as Homogeneous and Conforming

Relatively little empirical research has been undertaken on the perspectives of accountants, and the research which has been carried out is either outdated, focuses narrowly on senior members of the profession (for example, financial directors), and/or pays only limited attention to divergent perspectives of SEA more generally (Bebbington et al., 1994; Granleese & Barrett, 1990; Kamla et al., 2012; Kuasirikun, 2005).

Although prior research on accountants' perspectives does not directly inform the development of my research, it provides a useful starting point in that it suggests accountants may have limited incentives or ability to engage with divergent perspectives. For example, Bebbington et al. (1994, p. 116) suggested that development of SER depends on the 'willingness, personal ability, knowledge and freedom' of accountants 'to innovate as a professional group'. This can be cause for concern when considering Granleese & Barrett's (1990) study of accountants' personality characteristics, which reported accountants as being 'socially conforming', and Schloemer & Schloemer (1997), who found little diversity in the personality types of accountants.

Bebbington et al. (1994) also portrayed accountants as having relatively homogeneous attitudes and suggested that the ability of individual accountants 'to translate beliefs into behaviour' is constrained by organisational contexts within the professional sphere of the accounting profession (ibid, p. 116). What is particularly interesting is not necessarily the identification of specific constraints on accountants but, rather, the length of time over which these constraints have been identified and discussed without meaningful change occurring. Longstanding agreement on the need for change suggests that the problem lies in implementation rather than its acknowledgement. Reports such as AICPA (2012) suggest that change is needed in academia, while others have looked to the profession itself. Burton et al. (2016) tracked shifts in the personality characteristics of accounting students as they moved into the realm of public accounting, finding a 'hiring selection bias' among firms, and that many who remained became 'indoctrinated' by the personality preferences of public accounting norms (ibid, p.168–169). Chen et al. (2012) also found that stereotypes of accountants consistently portrayed accountants as subservient and myopic, and that the portrayals tended to dominate the recruitment of accountants into public firms. Furthermore, Chen et al. (2012) postulated that

this could impede the recruitment of accountants who could serve the public interest. (See also: Briggs et al., 2007; Jeacle, 2008).

While institutional settings may favour BC understandings of SEA issues more generally, this does not mean it is a consistent perspective. In fact, many SEA issues have a broad spectrum of interpretations among management. Regarding sustainable development, for example, Byrch et al. (2015) examined the perspectives of business-sector individuals and sustainability advisors responsible for the implementation of sustainability programmes and processes. A plurality of perspectives were ultimately identified, including some that could be considered agonistic toward a traditional shareholder-centric perspective. Conflicts were also identified in conceptualisations of the environment and development, illustrating the complex reality in which these types of socio-environmental issues exist. These findings illustrate the type of conflicting understandings that can arise from engagement with complex and politically contentious issues, regardless of the institutional setting.

Much of the research performed on attitudes to SER relates to those of management, but such findings can be used to provide insights into managerial or business case approaches to SER. While Bebbington (1997) focused on the perspectives of upper-level management, she discussed their conflicting 'business' and 'weekend' positions, which was an early indicator of the conceptual ambiguity and contestable nature of sustainability identified in Byrch et al. (2015). Bebbington explained how managers felt restricted to business case viewpoints in their work environments, but in private they held different perspectives. Interestingly, these work environments or institutional settings of participants appeared to enable discrepancies in perspectives, which aligns with the 'indoctrination' reported by Burton et al. (2016). However, while managers' perspectives of SER can provide insights into a more shareholder-focused approach to SER, evidence exists suggesting that there are fundamental differences in the personalities of accountants and managers. Briggs et al. (2007) compared the personality preferences of managers and accounting students over time, and found that managers tended to be extroverted and used more 'rapid, logical decision-making in the external world', while accountants tended to be introverted and used a quantitative-based rationale that had a definite answer (ibid, p. 530). Inferences drawn from these findings align with many of the discrepancies identified among the profession, as a rapidly changing economy changes the nature of business and the role of the accounting profession (AICPA, 2012).

The conceptual constraints of professional organisations can undoubtedly influence the perspectives of individual accountants, but how they were initially educated on issues lies at the root of their understandings. Education, therefore, is central to the development of perspectives on issues, as it is often the discursive space in which perspectives are initially formed. Arguably, an individual's education is one of the few remaining discursive spaces where agonistic pluralism is allowed, and critically pluralist and reflexive understandings can be developed. Bebbington et al. (1994, p. 116) suggested that accountants are ill-equipped through education 'to reflect upon or respond to challenges that lie outside the orthodoxy of current accounting techniques' (see also: Amernic & Craig, 2004; Humphrey et al., 1996). In line with this critique, Merino (2006) provided an overview of longstanding calls for accounting education reform, finding that although calls for reform have persisted, there have been few changes, and traditional approaches continue to dominate. The notion that accountants require familiarisation with an ever-expanding array of technical skills and regulatory requirements is often justified as being a response to the perceived needs of professional practice and the pursuit of professional body accreditation (Boyce et al., 2012).

This dominant approach to accounting education stands somewhat perplexedly in direct opposition to practitioner-based calls for reform, which note that 'accounting and accountants have changed, but accounting courses and learning objectives have not been as agile', and that there is a need for accounting students 'to gain an appreciation of the importance of accounting to society' (AICPA, 2012, p. 87). Boyce et al. (2012, p. 50) posits that by allowing accounting students to step 'outside the circle' of conventional accounting, they will be empowered to complement their 'technical proficiency in accounting with historical, social, political and international knowledge of accounting and its effects'. Freedom from conventional – or mainstream – accounting discourse and curricula can be an empowering experience for some students, but static educational reform efforts mean that much work needs to be undertaken. For instance, Chabrak & Craig (2013, p. 95) attempted to induce cognitive dissonance among students by encouraging them to 'express their moral and ethical view of the collapse of Enron and how accounting was implicated in that collapse', but were allowed to use 'any expressive form they deemed suitable to communicate their point of view'. In analysing how students resolved the cognitive dissonance presented to them in their assignment, Chabrak & Craig identified a range of different resolution strategies among students. While some students were seen to challenge the dominant culture of mainstream accounting, the majority were resigned to 'the arbitrary culture [of mainstream accounting] and its hierarchies

and classification' (ibid, p. 99), which illustrates the conceptual domination of positive economic science and indoctrination by neo-classical economics.

In spite of a growing need to shift towards more pluralistic understandings and dynamic decision-making processes, the personality preferences of accountants have remained stable over time (Chen et al., 2012; Wheeler, 2001). That being said, it is simplistic to assume these personality preferences apply to all accountants, but the consistency with which these preferences have been identified helps to illustrate characteristics of how the majority of accountants engage with new information, which can be taken into account when developing the SER Dialogue, as well as interpreting interactions. For instance, the consistency with which a preference for objective or rational decision-making is identified raises concerns regarding the willingness of accountants to accept divergent perspectives from their own. Kuasirikun (2005) investigated the views of Thai accounting practitioners and 'accounting related professionals', such as accounting lecturers and procedures analysts, on SEA. Kuasirikun found that participants were generally positive towards the underlying concepts of SEA, but problems arose once such views were contrasted with traditional views of the role of accounting to informing internal controls and investment decisions. Kuasirikun noted that when participants were challenged on this business-as-usual approach to accounting and were asked 'why should things be like this?', the few responses received reasoned that it was because that was how things had always been carried out. This apathetic acceptance of tradition led Kuasirikun to speculate that such views would 'ossify the dynamics for change within the accounting profession' (ibid, p. 1044).

Alternatively, Kamla et al. (2012) sought to explore critically the perspectives of Syrian accountants 'toward accounting's social role more generally'. In spite of the shift in cultural context, the regulators, academics and practitioners interviewed had views that were 'consistent with mainstream Western pronouncements and regulations', supporting the view of accounting as a 'relatively technical, non-problematic practice of recording financial facts [with emphasis on] the information needs of shareholders and investors' (Kamla et al., 2012, p. 1181). Kamla et al. (2012, p. 1182) lamented the significant influence that 'Western education programmes and professional training' had on accountants in Syria, and how these influences could displace attention from 'issues more generally of concern in a society influenced by the teachings of Islam'. These findings illustrate both the breadth of mainstream – managerialist – views of accounting and the power of their influence on individual accountants in today's globalised society.

In lieu of this widespread criticism, the continued emphasis on technical approaches in accounting education illustrates a problematic feature of the foundational knowledge on which the majority of accountants' perspectives are developed and is, at the very least, responsible for some of the 'deficient abilities' that continue to be identified among accountants. The conceptual dominance of these approaches is somewhat understandable given the all-encompassing nature of mainstream approaches in accounting, and their alignment with a neo-classical economic rationale. Ferraro et al. (2005) articulate the dominance of neo-classical economics in the development of institutions, decision-making processes, social norms and expectations about behaviour, by examining how its underlying theories and concepts are perpetuated through self-fulfilling conditions that result in their 'taken for grantedness'. The normative framing of accounting in this way has enabled accounting to be colonised by a neo-liberal economic rationale that portrays it as a technical process that is nothing more than a capitalist device.

Concerns about the 'deficient abilities' of accountants are at the very core of my research, particularly regarding the plurality of perspectives among accountants and their ability to engage meaningfully with divergent perspectives. As discussed in section 1.1, accountants' perspectives can have a significant impact on what is accounted for, how it is accounted for, and on whose terms (Brown, 2009). For instance, Jönsson (1988), in his study of accounting regulation and elite structures, suggested accountants had difficulty understanding labour-oriented perspectives, making it difficult for unions to have influence in standard-setting. Brown (2000) observed that unions, in turn, have limited understanding of the possibilities of new forms of accounting, exacerbating the challenges of interactions between accountants and non-shareholder constituencies. These findings suggest intrinsic deficiencies in the ability of accountants to go 'beyond the numbers' and engage critically with such issues.

2.4 Archetypal perspectives of SER

2.4.1 Overview of archetypes

If the 'business case' (for responsibility, reporting, accountability, sustainability...) has become ubiquitous and, apparently uncontentious, it deserves... to be re-examined with care (Gray & Spence, 2007, p. 16).

The increasing frequency with which the 'business case' for SER is referred to in business and professional accounting publications on sustainability may create

the impression that it is the only approach to SER. However, broader reviews of prior literature reveal a much more complex and contested set of issues (Carroll & Shabana, 2010; Gray & Spence, 2007; Spence, 2007). In general terms, 'business case' perspectives refer to a focus on business justifications and rationales for SER and corporate social responsibility practices, and they also refer to 'the specific benefits to businesses in an economic and financial ('bottom-line') sense' (Carroll & Shabana, 2010, p. 95). As the opening quote suggests, the business case approach is often treated as the taken-for-granted framework for discussion of SER issues, and it is this perspective which has reportedly seen a marked increase in the voluntary adoption of SER by businesses (KPMG International, 2011).

While the business case approach to SER may be the most prominent approach to SER, it is not the only one. Brown & Fraser (2006) sought to generate reflection on how SEA issues are framed and the implications they can have by discussing three broad approaches to SEA: *business case*, *stakeholder-accountability*, and *critical theory*. These divergent perspectives have a lengthy historical legacy – for example, in debates on 'The Corporate Report' during the 1970s (Accounting Standards Steering Committee, 1975; for discussion, see: Gray, Owen, & Adams, 1996). Each approach was based on a 'fundamentally different understanding of the business-society interface' and helped 'explain why the "what", "why", "how" and "to whom"' of SEA is – and is likely to remain – such a contested terrain' (Brown & Fraser, 2006, p. 104; see also: Okoye, 2009). Although Brown & Fraser (2006) focused on SEA, these broad frames have a strong connection to approaches to SER, and as such, provide a conceptual base for developing a better understanding of the ways in which SER can be framed. Thus, the following discussion of the business case, stakeholder-accountability and critical theory approaches to SER are informed by the categories developed in Brown & Fraser (2006), and as such, are meant to illustrate differences in the way they conceptualise SER. Before reviewing each of these approaches, it is necessary to discuss the inclusion of one additional category so as to expand the range of approaches reviewed.

While each approach to SER, derived from Brown & Fraser (2006), is rooted in different conceptualisations of the business-society relationship, and each approach illustrates a different way of conceptualising SER, the approaches all contain an underlying assumption that business should be concerned with society. To address this underlying assumption, a fourth category, there is no business case (TINBC), was synthesised from prior literature to represent an approach that did not recognise a business-society relationship and questioned

if businesses had any right to engage in SER (Coase, 1960; Dodd, 1932; Friedman, 1970; Henderson, 2009; Jensen, 2001, 2002; Karnani, 2010; R. L. Watts & Zimmerman, 1979).

The following section will discuss each of the conceptual approaches to SER. In section 4.4.1, I shall discuss how these categories are used to develop the materials used to administer my research. While an individual's perspective can be composed of conflicting perspectives, the following categories are developed to be ideologically consistent. In this regard, the aim of discussion is to differentiate each of these approaches by articulating their values, assumptions and taken-for-granted knowledge claims.

2.4.2 Business Case (BC)

[We begin SER and CSR] from a commercial point of view: if it doesn't make business sense, then you are not going to do it. You have to have a bottom line benefit, otherwise you have no compelling argument for your shareholders, you have no compelling argument within the business. If it doesn't deliver tangible reputational benefits, tangible business benefits, then it is impossible to justify
(Interviewee from Gray & Spence, 2007, p. 6).

Recent decades have witnessed the development of SER guidance by a number of public-private partnership organisations such as the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC) and SustainAbility. These organisations work to promote a corporate approach to SER that goes 'beyond the financials' (Black Sun Plc, 2012, p. 10) by developing guidance that will clarify 'the business benefits to companies that pro-actively participate in – perhaps even lead – the transition' to new sustainability practices (UNEP & SustainAbility, 2012, p. 3). Guidance developed by these organisations emphasises that the business case for SER is growing ever stronger as 'market conditions change' (ibid, p. 36). According to this perspective, the business case (BC) for SER has now become 'the de facto law for business' as companies realise increasingly that the BC for SER 'drives innovation and promotes learning, which helps companies grow their business and increase their organization's value' (KPMG International, 2011, p. 2).

The argument for SER promoted by these organisations highlights the 'innumerable options for business to use financial value to drive improvements in leading indicators through a broad range of sustainable actions' (UNEP & SustainAbility, 2012, p. 11). These arguments commonly refer to 'win-win'

reporting situations, wherein both business and society stand to gain from the decision to report. Cramer et al. (2004) explains the rationale for this by observing that in order for corporate social responsibility (CSR) and SER to be endorsed by management, they must become part of the 'language of the business'. This highlights the emphasis on financial rationales underpinning management's approach to SER, which is consistent with the current status quo of business decision-making centred around shareholder wealth maximisation (SWM).

The significant role of financial considerations in a business decision to adopt SER voluntarily is evident in publications which produce mainstream BC guidance materials for SER, with their heavy emphasis on shareholder value creation and cost reduction arguments. KPMG International (2011, p. 2), for example, 'make the business case' for SER by emphasising how it helps to:

- drive innovation
- promote learning
- grow business
- increase value
- gain or maintain a competitive advantage
- identify cost savings
- develop new business opportunities³

The benefits of proactive risk management have been seen as a significant motivator for many of the early reporters, as SER is seen to help businesses 'manage their strategic and operational risks and opportunities [by] implementing procedures for systemic stakeholder engagement' (UNEP & SustainAbility, 2012, p. 29).⁴ Businesses are said to be 'achieving competitive advantage by looking at their company as part of a wider network of stakeholders and engaging them to make better informed decisions' (ibid, p. 5). Companies are, accordingly, being encouraged 'to move away from boilerplate information driven by compliance' (Black Sun Plc, 2012, p. 16) to more strategically-focused disclosures.

Changes in policy and regulation are also recognised as having a significant impact on management and shareholders. Community relationships fostered in the process of engaging stakeholders are claimed to have the potential to add long-term value to the corporation. These relationships 'may contribute to the firm's attaining tax advantages [and] positive community relationships decrease

³ See also 'Business in the Community' (2011) for a very similar list.

⁴ For more on the business case benefits of a proactive approach to SER, see: Carroll & Buchholtz (2009).

the amount of regulation imposed on the firm, because the firm is perceived as a sanctioned member of society' (Carroll & Shabana, 2010, p. 97). Organisations that produce BC guidance often emphasise the detrimental consequences of regulation, arguing that it is unnecessary, too inflexible and may inhibit change.

The BC approach views SER as a 'fundamental imperative for business' around the world, showing no signs of slowing down (KPMG International, 2011, p. 6). A 2008 survey from the Economic Intelligence Unit (EIU) suggests the vast majority of business leaders now accept that there is a correlation between corporate social and financial performance (Businessgreen.com, 2008)⁵. If businesses wish to have a 'healthy climate in which to function in the future', they must take action now to ensure their long-term viability (Carroll & Shabana, 2010, p. 89). 'As companies anticipate and drive the transition to a Green Economy, the business case will grow. So the question is: why wait?' (UNEP & SustainAbility, 2012, p. 5).

⁵ The research evidence is far more mixed. See, for example: Collison et al. (2012) noting that the health of capital markets is inversely related to several indicators of social well-being; Clarkson et al. (2011) reviewing studies about whether capital markets value SER; and Gray (2006, 2010) challenging claims about any assumed virtuous circle between financial and social/environmental performance.

2.4.3 Stakeholder-Accountability (SA)

We do not agree that the initial focus should be on the reporting needs of 'investors' (i.e., shareholders)... It is essential from the outset that the design process adheres to the principle of materiality and meets the needs of the full range of internal and external stakeholders. Otherwise there is a risk of designing into the Integrated Reporting Framework a lasting bias towards the needs and priorities of shareholders at the expense of other stakeholders.

(Council of Global Unions Representatives, 2011, submission to IIRC)⁶

The stakeholder-accountability approach to SER is developed with a fundamentally different understanding of both the stakeholders' role in organisations and of business-society relations compared with the BC approach. Ultimately, stakeholder-accountability (SA) seeks the empowerment of stakeholders through rights to information and participation, dismissing the prioritisation of shareholders' interests at their expense.

Proponents of SA emphasise the significant social, economic and political power wielded by (particularly large) corporations, as well as their access to vast financial and social resources, and that corporations exist, ultimately, at the discretion of society. Given this significant power and access to resources, measures must be taken to safeguard various groups against potential corporate abuse. Cooper & Owen (2007, p. 653) argue that for accountability to be achieved, 'stakeholders need to be empowered such that they can hold the accounters to account' and that it is only when stakeholders are able to participate meaningfully in corporate decision-making, that it will be 'possible for decisions [to be] reached in the interests of stakeholders other than shareholders' (ibid, p. 656).

SA asserts the legitimate interests and information rights of stakeholders in order to monitor the actions of corporations (for example, in terms of occupational safety and health, workplace diversity, environmental performance, fair trade, social justice), and regulatory reforms are supported in order to secure these rights (Owen et al., 2001; Swift, 2001). Corporations seek to have reporting to stakeholders treated as seriously as reporting to shareholders and do not consider that quality SER is likely to be achieved in the absence of institutional reform that would provide effective disclosure regulation and participatory governance rights (Cooper & Owen, 2007).

⁶ Available at: <http://www.theiirc.org/discussion-paper/discussion-paper-submissions/discussion-paper-submissions-s-z/>

SA seeks to advance stakeholder concerns in order to counter-balance the overwhelming emphasis on shareholder and capital market interests promoted by proponents of BC understandings. The idea of stakeholder engagement from a BC perspective is regarded as a step in the right direction. However, companies are considered to engage too often with stakeholders in a process designed primarily to increase their own legitimacy and to 'counter the adverse impressions of corporate conduct created by... civil society organizations' (Baker, 2010, p. 848). Thomson & Bebbington (2005, p. 521) noted that the forms of SER and stakeholder engagement initiated by corporations tend to reflect a monologic, top-down account 'of the "reality" of an organisation's social and environmental interactions'. Efforts to engage with stakeholders are conducted on management's terms and, as such, often focus on stakeholder-management rather than SA (O'Dwyer et al., 2005). Stakeholders are 'invited to voice their concerns, but then receive no feedback from managers', as 'managers can choose whether or not to comply' (Baker, 2010, p. 851).

The SA approach recognises the wide range of interests constituted by the term stakeholder, and that the interests may not always align. This complicates the process of identifying and engaging with stakeholders, and the mainstream approach to SER risks ignoring stakeholders who are relatively powerless to defend themselves against corporate abuses. For this group, the complexity needs to be acknowledged rather than glossed over with 'win-win' rhetoric (ibid, p. 850). This is not to deny the potential for win-wins, but rather to emphasise that business and stakeholders have both common and separate interests, which agency theory recognises, for example, in the case of shareholder-management relations.⁷

Proponents of SA are sceptical of the motivations behind focusing on a BC perspective of SER and, much like the 'trade-off'/realistic approaches presented in Hahn & Figge (2010) and Margolis & Walsh (2003), they question how long management can continue to rely on this 'low hanging fruit' as evidence of their efforts to 'advance' SER (Hussain, 1999). The mainstream approach to SER is regarded as inherently problematic as it is ultimately subject to the financial bottom-line of a business, which can choose to ignore forms of SER for which a business case cannot be made (Gray & Spence, 2007). These would most likely be areas that address potential conflicts between business-society-environmental interests, in which stakeholders are most interested. The

⁷ Agency theory sees accounting as a mechanism for mediating the potentially conflicting interests of managers and shareholders (for a review of the influence of agency theory in the social sciences, see: Shapiro, 2005).

importance of addressing these concerns is not diminished because a win-win business case cannot be made, but rather, is arguably increased.

The mainstream approach to SER is viewed by this group as a response by managers to assess SER in line with the 'self-interested' corporate goals of SWM (O'Dwyer, 2003); albeit as a form of 'enlightened self-interest' that recognises the potential for win-wins. They point to statements such as those by KPMG International (2011, p. 2) which note expressly that while SER was 'once seen as fulfilling a moral obligation to society, many companies are now recognizing it as a business imperative', arguing that this shift in interpretation has helped downplay the public interest and accountability aspects of SER.

Proponents of SA have emphasised concerns about what they regard as the 'managerial capture' of SER through BC perspectives of SER, such that SER becomes nothing more than an extension of management's toolkit for enhancing shareholder wealth (Baker, 2010; Brown & Fraser, 2006; Hedstrom et al., 1998; O'Dwyer, 2003). Managerial domination in professional accounting and policy contexts lead SER toward an orientation preoccupied with the concerns of corporate and financial markets interests (O'Dwyer, 2003, p. 524; see also: Milne et al., 2009 and Spence, 2009). Proponents of SA, while having a number of concerns about the mainstream BC approach to SER, continue to advocate working within the system (for example, in partnership approaches with individual businesses or business-policy networks) for incremental change to accounting and corporate governance mechanisms. They are optimistic that over the long-term this will lead to more far-reaching change.

2.4.4 Critical Theory (CR)

[SER is] one of the most important, yet... potentially most trivialised, activities... To render transparent the socio-environmental effects of companies is to consider democratically the way in which we structure ourselves as a society, and how we can improve that structure... [Under the BC approach] SER becomes an exercise in showing only the positive dimensions of business activity. The role that SER plays (or could potentially play) in informing stakeholders and society in general is very easy to underplay precisely because [SER] has so often been superficial. If SER... projected the impression... there were serious conflicts between commercial objectives and socio-environmental welfare... this might be one of the many avenues by which the very nature of companies could be opened up and examined. SER methods... have the potential to expose fundamental conflicts and thereby go some way towards changing consciousness among stakeholders and society in general. Such SER would also potentially influence the organisations themselves: exposing and questioning the... processes by which those conflicts come about (Gray & Spence, 2007, p. 66).

Critical theorists, like proponents of SA, have long-standing issues with the dominance of capital-oriented, managerialist values in accounting, arguing that these have been associated with a wide range of harmful societal effects (for example, the exclusion of social and environmental costs as 'externalities' that do not need to be accounted for, or need only to be accounted for if a business case exists for doing so). However, while proponents of SA emphasise a pragmatic and moderate approach to change, critical theorists highlight the need to address systemic issues (for example, the rise of global capital and the dominance of neoliberal discourse). Critical theorists caution that 'middle ground' efforts amount too easily to little more than 'rearranging the deckchairs on the titanic' (Brown & Fraser, 2006, p. 111; citing: Puxy, 1986, p. 107). Rather than 'linear, marginal change' along current trajectories, they look for 'more radical steps' along new pathways (Gray & Spence, 2007, p. 68).

Essentially, the critical approach, more broadly, is sceptical of SER's ability to realise 'real accountability' without radical changes to neoliberal capitalist society in which it sees mainstream accounting as being deeply implicated. While proponents vary on the type of changes needed and the most effective forms of engagement, they share the view that fundamental changes are needed to address deeply rooted, systemic issues of power and resource imbalances. Their primary focus is on concerns with social (rather than business) efficiency,

ecological concerns, social justice, and realising more democratic social institutions. Some advocate consensually-oriented approaches to change (for example, through Habermasian-style forms of deliberative dialogue), while others see social change processes in more conflictual terms (Brown & Dillard, 2013b).⁸

Critical theorists argue that managerialist understandings of SER limit development of SER by constraining the scope of theories used in explaining and developing practice (Gray, 2002b). Spence et al. (2010, p. 77), for example, contend that popular SER approaches such as stakeholder theory 'ignore wider structural constraints', inhibiting understanding of 'how SER practice fails to discharge accountability' and 'what the obstacles to accountability are'. Spence et al. (2010), in emphasising the constraints global capitalism places on managements' 'zone of discretion' (ibid, p. 67), questions whether accountability even 'remains a realistic or desirable demand to make of corporations' (ibid, p. 77). In this sense, SER is not so much about what an organisation should do, but rather is about what it does and (more importantly) does not or cannot do. The aim is to put 'information into the public domain [enabling] the state and civil society' to make judgements about whether any alleged conflicts are serious and 'the extent to which advanced 21st-century international financial capitalism is, indeed, the best of all possible worlds' (Gray & Spence, 2007, p. 69). Voluntarist approaches to SER, from this perspective, are incapable of achieving the quality of SER or level of public accountability required. As a conceptual base for SER, a business case approach restricts SER to what will bring business benefits and excludes forms of SER for which there is not a 'business case' (for example: concerning tax avoidance, unsafe work practices, exploitation).

The institutional domination of accounting by neoliberal logic is of particular concern to those holding critical approach views, with accounting viewed as being constructed on a 'foundation of neoclassical economic theory: pristine liberal economic democratic conceptions of the social structure; and efficiency' (Archel et al., 2011, p. 334), privileging the perspectives of capital markets, shareholders and downplaying ecological concerns and social justice (Adams, 2004; Archel et al., 2011; Gray & Spence, 2007; Gray, 2006; Milne et al., 2009; Spence, 2009; Springett, 2003). The mainstream business case approach to SER is thus regarded by this group as 'captured', 'greenwashed' or 'business as usual' SER,⁹ reinforced by the voluntarist nature of reporting, and the by-product of a value and institutional system that prioritises the concerns of shareholder wealth

⁸ This is the primary reason the agonistic underpinnings of this research were laid out in Chapter 1.0.

⁹ For more information on 'greenwashing', see: CorpWatch (2010).

creation. Moreover, SER is often seen to be treated as nothing more than an 'appendage' to be discarded by management when the going gets tough (Welford, 1998, p. 3). As such, it 'is potentially counter-productive as regards wider understanding of... (increasingly important) societal issues' (Gray & Spence, 2007, p. 67).

Critical theorists are sceptical about the ability of partnership approaches between business and stakeholders (for example, social accounting experiments with individual firms) to bring about change. While they favour regulation of SER, they also emphasise the opportunities to dilute organisational stakeholder engagement exercises and broader regulatory and policy processes, for example, through agenda-setting, the filtering out of civil society concerns, and conservative judicial interpretations (Brown & Fraser, 2006, p. 112).¹⁰

Critical theorists do not hold a single position on how best to respond to these concerns. Tinker & Gray (2003, p. 749) point to those who have advocated disengagement with business on the basis that it is preferable to pursuing 'superficial liberal reforms' or that capitalism will somehow 'self-destruct of its own internal volition'. While sympathetic to the former position, they reject the latter. Critical theorists, informed by critical pluralism, favour the development of new approaches that focus on surfacing and engaging divergent socio-political perspectives, both in organisations and in civil society spheres. While they acknowledge the challenges in achieving democratic dialogue this is viewed as part of working with the 'messiness' of reality (Gray, 2002a). Ultimately, these critical pluralists believe that by exposing management and others to a diverse array of perspectives, people may be encouraged to reflect critically in greater depth on SER issues (at individual, organisational and macro levels). Dialectic learning across 'a range of diverse situated perspectives' in pluralistic environments is seen to have considerable transformative potential (Brown, 2009, p. 327). However, critical pluralists see this as requiring the building of strong civil society networks, including developing new practices and spaces of engagement, rather than working solely through traditional policy processes on which proponents of SA typically focus.

Many critical approach academics and social movements are turning to new forms of counter-accounting (a practice with its roots in the external social audits of the 1970s) as a way of surfacing more contentious SER issues in the civil society sphere (Cooper et al., 2005; Dey, 2003; Gallhofer et al., 2006; see also: Gray &

¹⁰ See also: Brown (2000a) on the accounting profession's resistance to proposals for regulated disclosure of financial information by organisations to employees and union.

Spence, 2007, p. 7, on the idea of reports on organisational 'unsustainability'). More generally, they stress the need for significant innovation in developing new accountings that might assist in understanding 'what voluntary and business-led initiatives can – and cannot – achieve' (Gray & Spence, 2007, p. 5), and rethinking conventional ideas of business and societal success (for example, in terms of the prioritisation of economic growth). Critical commentators do not necessarily claim that conflicts mean that business is deliberately 'irresponsible'; indeed, contemporary neoliberal capitalism (and the theories that underpin it) makes it difficult for them 'to go beyond a business case' or even understand what that might mean. Securities legislation and corporate law similarly impose significant constraints on the ability of business to move beyond the prioritisation of shareholder interests (Gamble & Kelly, 2001). There is also increasing interest in the role 'cognitive dissonance' (for example, between business and personal perspectives) plays in fostering or constraining change (Brown & Dillard, 2013a, p. 12, citing: Adams & McNicholas, 2007; Adams & Whelan, 2009; see also: Chabrak & Craig, 2013). The process of working towards new social and institutional trajectories is seen as one that requires 'new imaginings' and wide-ranging inputs across various spheres, but one that is also a highly political process.

In short, within this approach there is an underlying belief that a fundamental change or reinvention of current social and economic structures is needed. This desire for fundamental change and a focus on business-society-environment conflicts, power asymmetries, the influence of dominant discourses and political economy are distinguishing aspects of more critical approaches to SER.

2.4.5 There is No Business Case (TINBC)

There is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud (Friedman, 1970, p. 6).

A BC approach to SER focuses on win-win scenarios for both business and wider stakeholders. However, not all proponents of a business-oriented approach agree on whether a business case can be made for SER or whether businesses should be concerned with SER.

In part, this appears to stem from a ‘growing body of evidence suggesting that win-win situations – the ‘low hanging fruit’ – are progressively becoming less apparent for many firms’ (Hussain, 1999, p. 203). Research has begun to question the win-win focus of mainstream BC approaches to SER.¹¹ For example, Margolis & Walsh (2003) accept the tensions between companies and society, as their ‘competing demands [reflect] the reality that firms face in society today’ (ibid, p. 296). Margolis & Walsh suggest a shift in the mainstream research agenda from finding a link between corporate social and financial performance as a way of increasing social performance, to one that embarks from a new starting point that honours the dispute between companies and society, and explores this tension. They also suggest that businesses may ‘be the entities of last resort for achieving social objectives of all stripes’ (ibid, p. 296).

Acceptance of potential conflicts between business and society can also be found in Hahn & Figge (2010), who believe that while there is evidence that win-win situations exist, it is simplistic to assume that complex and multi-faceted business-society relations could be consistently harmonious (ibid, p. 219). Hahn & Figge caution that the win-win paradigm constrains the abilities of management to understand critically the potential of initiatives such as SER, and suggest that management should recognise the ‘conflicts and trade-offs between economic, environmental and social’ concerns (ibid, p. 218). These ‘trade-off’ approaches and true-to-life assessments aim to encourage management to approach SER realistically, while continuing to promote financial value creation as a motivation for SER.

Some more conservative proponents of business-oriented perspectives not only reject the ideas of regulated SER and integration of stakeholder concerns in business decision-making, but also the entire notion of SER as a business or

¹¹ For example, see: Hahn & Figge (2010); Hahn et al. (2010); Margolis & Walsh (2003); Walley & Whitehead (1994).

accounting issue. An often cited example is the opening quote from Friedman (1970), which many commentators have used as a basis for arguing that social and environmental issues are unrelated to the proper aims of business, or that managements do not have the necessary expertise to make socially-oriented decisions (Davis, 1973). Gray et al. (1996, p. 57) observe that this 'pristine capitalist' view has been highly influential in accounting and finance. Essentially, the argument is that 'businesses are not in the business of SER'; therefore, there is no business case (henceforth referred to as TINBC) to be made. Expanding on this logic, if accounting should focus on capital markets and business interests, there is no argument for the involvement of accountants in SER. Some managers and business commentators go further, fearing SER will expose corporates to increased stakeholder demands that will undermine notions of managerial prerogative, private property, and prove costly ultimately for business and possibly society (Henderson, 2009; O'Dwyer, 2002). These commentators urge, accordingly, full consideration of the likely costs and benefits of SER to finance capital in any business case assessment.

Central to viewing SER from this more conservative approach is the idea that organisations have no responsibility to society that is separate from lawful profit-maximisation. However, this is arguably an increasingly difficult position to defend, given the recent financial crisis, increasing ecological crisis, and that many business leaders now accept at least some interdependence between corporate, social, environmental, and economic performance (Businessgreen.com, 2008). Some arguments have been put forward that attempt to reframe SWM as the best way to create social value. Jensen (2002, p. 237) argued that 'any organization must have a single-valued objective as a precursor to purposeful or rational behaviour', and that this single objective 'will always be a complicated function of many different goods or bads' (ibid, p. 239). As a pragmatic solution to this dilemma, Jensen proposed financial value maximisation in order to create social value, under the rationale that '200 year's worth of work in economics and finance indicate that social welfare is maximized when all firms in an economy maximize total firm value' (ibid, p. 239).

2.5 Conclusion

This chapter has sought to review prior literature for insights, observations and findings that have application to my research. I began by discussing how perspectives and understandings are conceptualised in my research. This discussion sought to differentiate between the two concepts by illustrating the inherent complexity of an individual's understanding, while also describing how an individual can hold multiple perspectives that sometimes conflict. I then

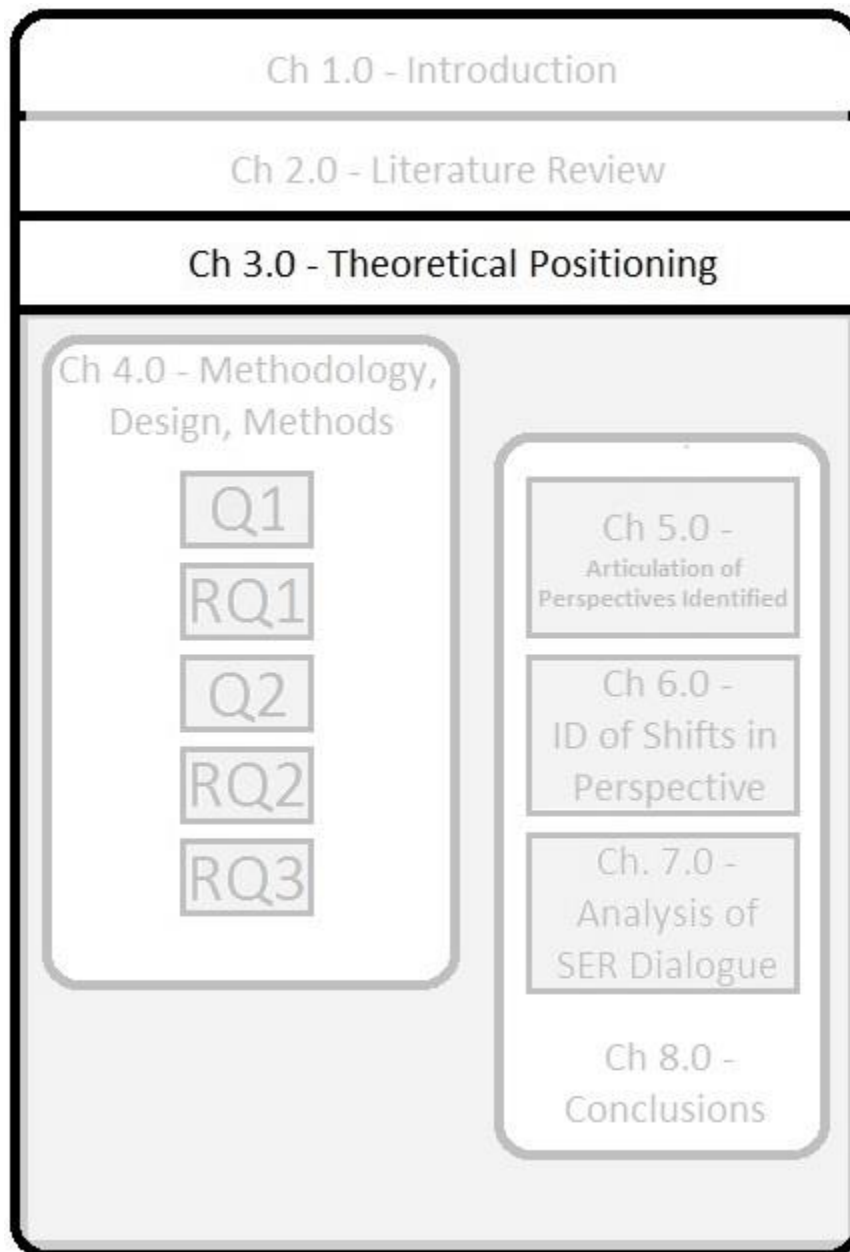
reviewed the relatively small amount of prior research that has been conducted on accountants' perspectives. While some accountants are portrayed as having homogeneous and socially conforming views, there is a more general sense that accountants have limited incentive or ability to engage with divergent perspectives. This is particularly concerning, given the increasing need for more pluralistic understandings and dynamic decision-making processes among accountants regarding social and environmental issues in particular. Prior literature indicates that the origins of these deficiencies are multifaceted, and can be traced both to an ineffective foundation provided by accounting education and a professional space that promotes the 'indoctrination' of individuals toward a BC, or managerial, approach.

Finally, I discussed the more specific perspectives on SER which prior literature suggested I may encounter. Three of these perspectives were developed from the broadly conceived approaches to SEA laid out in Brown & Fraser (2006). As there is a strong connection between SEA and SER, these approaches were reoriented and presented in relation to SER. I also discussed an additional approach to SER, synthesised from prior literature, to represent an approach which questioned, in the first instance, if business had any obligation to engage with SER.

Throughout this chapter, I have presented findings from prior research on accountants that can be used to provide insights into how they might engage with divergent perspectives. Much of the prior research reviewed portrays accountants as monologic individuals who prefer objective decision-making and do not possess the capacity to engage critically with divergent perspectives. Furthermore, the insights into perspectives of socio-environmental issues which I discussed in this chapter represent the base understandings with which my research has been designed to engage.

In the next chapter, I detail the theoretical underpinnings of my research to illuminate how I have approached the development of my research. While much of the prior research presented throughout this chapter has been reviewed in order to identify insights that can be used to develop my research, my theoretical positioning will illustrate the way I interpret and engage with these insights. Finally, in Chapter 4.0, using insights from prior literature discussed in this chapter, and interpreted through the theoretical framing discussed in Chapter 3.0, I articulate the design and administration of my research.

3.0 THEORETICAL POSITIONING



3.1 Introduction

Chapter 1.0 identified the gap in prior literature which my research seeks to address, calling into question the ability of accountants to engage meaningfully with perspectives that are different from, or perhaps conflict with, their own understandings. In the previous chapter, my research was located within prior literature on accountants' perspectives, particularly in relation to SER. This review portrayed accountants as monologic individuals with a potentially deficient capacity for critical engagement with divergent perspectives. The accounting profession was discussed in general as being subject to the hegemony of mainstream BC understandings, and a range of archetypal perspectives were presented to illustrate divergent conceptual approaches to SER. While these chapters identify problems and present background information on them, they do little to illustrate the way in which they are approached.

In the wider context of my research, my theoretical positioning has a significant impact on the analysis performed in chapters 6.0 and 7.0. Furthermore, an understanding of this positioning is needed to contextualise the discussion I develop across the implications, conclusions and limitations of my research in chapter 8.0.

This chapter aims to provide an understanding of how my theoretical positioning has informed the lens through which I designed, developed, administered and analysed my research. To accomplish this, the chapter is structured as follows. Beginning with my broadest theoretical position, I locate, first, my research within a dialogic approach to accounting by differentiating it from mainstream (managerialist or business case) approaches, focusing on the impact that divergent perspectives can have. I then expand on the recognition of power differentials and the role of critical pluralism in dialogic accounting to narrow my positioning from within critical dialogic accounting. Next, I present agonistic democratic theory and align it with critical dialogic accounting through its recognition of the contestation surrounding the intersections among divergent perspectives. This discussion focuses on differentiating between agonistic and deliberative forms of democracy, and I present discursive representation as an illustration of my efforts to align my research with an agonistic approach to deliberative engagements. Finally, I discuss critical discourse analysis as a conceptualisation of the insights that discourse can provide into the enactment of dominance and social cognition among individuals more generally. Put simply, critical discourse analysis provides a theoretical toolkit, enabling engagement with discursive information to inform my research.

3.2 Locating my theoretical positioning

3.2.1 Dialogic versus mainstream accounting

Dialogic accounting is perhaps easiest to conceptualise as a position that views accounting 'as a vehicle with the potential to foster democratic interaction rather than a set of techniques to maximise shareholder wealth and construct "governable" others' (Brown, 2009, p. 317; citing: Miller & O'Leary, 1987). Drawing on the work of Paulo Freire, Mikhail Bakhtin and contemporary political theory, dialogic accounting recognises and accepts the idea of heterogeneity in accounting, seeking fundamentally to question the accounting profession's long-standing privileging of the concerns of capital markets (Bebbington et al., 2007; Brown, 2009). Similar to Freire's dialogic approach to education, dialogic accounting problematises the status quo of accounting by recognising explicitly the socio-political nature of accounting, and its (re)constitutive effects as an institutional practice that is part of a wider web of language and structures (Brown, 2009, p. 327). Dialogic accounting also recognises how discourses can frame our definition of problems, influencing where our attention is directed, what is made (in)visible, and the policies – accounting, as well as others – that people see as reasonable and/or necessary. From this perspective, particular understandings can become embedded in social institutions and subsequently be taken for granted, which can have consequences on the capacity of individuals to engage with others holding alternative perspectives. For instance, the hegemony of BC perspectives with regard to SER have caused many accounting scholars to question its efficacy as a mechanism for changing corporate behaviour (Baker, 2010; Cooper & Owen, 2007; Owen et al., 2001; Thomson & Bebbington, 2005)

Through a process of social constructionism, particular frames can become sedimented in institutional processes and reinforced by social norms, so as to normalise values, knowledge claims, and assumptions, serving therefore to constrain the ability of individuals to rationalise and understand alternatives. For example, Ferraro et al. (2005) discussed the influence that the fundamental concepts of economics, such as self-interest and agency theory, can have on managements' understandings of human behaviour. As economics has come to dominate much of how Western societies interpret and rationalise social behaviours, the discourses used to (re)produce these understandings have a 'powerful influence on behaviour, including behaviour in organisations, through the formation of beliefs and norms about behaviour that affect what people do and how they design institutions and management practices' (ibid, p. 20). Ferraro et al. (2005) posit that the assumptions, language and ideas of economics create self-fulfilling scenarios that, if left unchallenged, can leave management, societies and organisations 'trapped in unproductive or harmful cycles of behaviour that

are almost impossible to change' (ibid, p. 21). Dialogic accounting emphasises that people's views are often significantly shaped by the way issues are framed by hegemonically dominant perspectives – particularly the way the social function of accounting is perceived.

Consistent with its underpinnings in critical theory, dialogic accounting recognises the potential for change through the surfacing of divergent perspectives while simultaneously recognising the existence of significant barriers to change (for example, in terms of access to new ideas, sedimented institutional structures, power asymmetries). Dialogic accounting argues for the legitimisation of 'the political' among the profession and rejects the more mainstream notion that the information produced by accountants provides an objective 'view from nowhere'. In this way, accountants are viewed as active participants in adding meaning to the world about them via the perspectives they choose to recognise and the interpretations they develop. For example, when accountants reinforce implicitly mainstream 'taken for granted' assumptions, such as SWM in the development of accountability information, which is still a widely accepted concept in mainstream accounting, the form in which they develop the information will prioritise the needs of shareholders above all others. This means that any issues or concerns that are not aligned with shareholders' needs are, at best, classified as 'externalities' or ignored altogether. Informed in this way, accounting can be seen as no more than 'a set of techniques to maximise shareholder wealth and construct "governable" others (Brown, 2009, p. 317; citing: Miller & O'Leary, 1987). By externalising the perspectives of non-shareholders, their concerns are effectively silenced and placed 'off-limits', enabling decision-makers to distance themselves from the 'messy' reality of their decisions, political and moral contexts (Brown, 2009, p. 316).

There are major differences between monologic and dialogic approaches to accounting, but it is important to remember that accounting tools themselves are not inherently defined as either or (ibid, p. 328). Instead, the development of each tool can be approached differently, leading to the development of similar types of accounting tools that have been reoriented around an alternative set of assumptions and priorities. A summary of the differences between monologic and dialogic accounting from Brown (2009, p. 329) is presented in Table 3.1. In the context of my research, these differences have a significant effect on how I have designed, developed, administered and analysed my research.

Table 3.1 - Monologic versus Dialogic approaches to accounting, from: Brown (2009, p. 329)

	Monologic	Dialogic
Epistemological basis	Dominant and dominating within a given knowledge-power structure (in accounting often positivist with knowledge being viewed as "objective and value-free")	Social constructionist – knowledge is viewed as situated and value-laden – open to critical readings
Human beings	Rational economic man – self-interested utility maximizers – focus on individuals as consumers	Political economic person—focus on individuals and collectivities as actors with many roles and relations and guided by ideological orientation
Organizations	Focus on profit-maximizing firms—shareholder centric	Political economic organizations—polyvocal. Many actors have stakes in policies and activities of the firm (e.g. shareholders, employees, customers, suppliers, local and distant communities). Conflicts and convergences exist within and between different stakeholder categories
Actors' goals and preferences	Assumed as exogenous and given	Endogenous—shaped and negotiated through social interaction
Social relations	Focus on impersonal market relationships	Focus on individuals as citizens and actors in democratic society – members of various networks – markets part of politics
Institutional frameworks	Strong separation of public and private	Public-private boundaries less clear-cut—focus on importance of institutional pluralism and dialogue
Analytical approach	Ideologically closed models (e.g. cost-benefit analysis) – often formulated in mathematical terms – fixed valuation rules. Analyst tries to find "optimal" alternative	Ideologically open (e.g. positional analysis) – no single "best solution" – responsive to perspectives/evaluative criteria of stakeholders
Level of analysis	Highly aggregated, one-dimensional	Disaggregated, multi-dimensional and open-ended
Research approach	Single discipline, dominated by neo-classical economics, privileges technical experts	Inter-, multi-, trans- and post-disciplinary; polyvocal experts, lay input
Rationality	Technical-instrumental—emphasizes successful prediction and agreement over ends	Hermeneutic-emancipatory—debate over means and ends
Information sets	Well-defined	Flexible—depend on social, political, economic and cultural contexts
Quality assurance processes	Closed system—certified disciplinary experts, professional capture	Extended peer communities—transdisciplinary, multi-paradigmatic, stakeholder input
Purpose	Technical answers to pre-given goals	Environment of reflection, discussion, debate and dialogue, participatory democracy
Technical experts	Provide scientific knowledge to decision-makers – methodological monism – reluctant to admit academic controversy	Facilitate wide-ranging dialogue among stakeholders – recognizes plurality of expert knowledges – open about uncertainty and ambiguity – idea of "one right answer" treated with skepticism and as incompatible with democracy

3.2.2 Critical Dialogic Accounting (CDA)

Dialogic accounting aims to recognise the heterogeneity of business decision-making and to enable 'a more pluralist expression of public interest' (Brown, 2009, p. 317). In doing so, there is also a need to recognise explicitly – and be critical of – power imbalances between divergent perspectives (Brown, 2009, p. 319). Critical dialogic accounting (CDA) can be broadly understood as an approach to accounting which recognises that unequal power differentials exist between divergent approaches to accounting, particularly when dealing with complex or politically contentious issues. However, this is more an affirmation as

opposed to a sole focus on or 'paternalistic' protection of the minority, as once perspectives have been positively articulated by their proponents, they remain open to 'critical examination and interrogation by other groups' (Addis, 2001, p. 773).

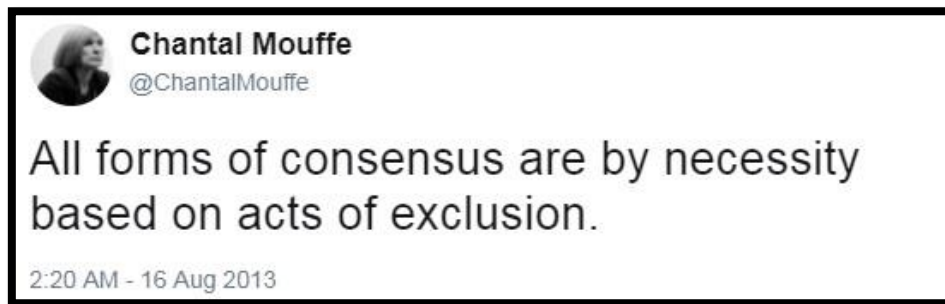
The conceptual origins of CDA draw from the dialogic and critical pluralist theorists, including Bakhtin (1981, 1984, 1986), Freire (1970, 1985, 1994, 1998), Giroux (1983, 1994), Habermas (1984), and Laclau & Mouffe (2001). In general, these theorists perceive society as a space for contested meaning among divergent interests, and that each possesses different levels of power in society. Furthermore, the critically pluralist underpinnings of CDA approach accounting as a heterogeneous technology that is both subject to, and influential of, a multiplicity of perspectives, each of which is nested within its own values and interests. In recognising the unequal discursive landscape that exists between these perspectives, CDA aims to develop accountings that both reflect a plurality of perspectives and enable the 'mutual interrogation' of divergent perspectives (Addis, 1992, p. 649). Relative to mainstream approaches, these accountings serve to 'broaden out' the range of issues, values and perspectives recognised and to 'open up' to conflict and contestation. The challenge is to overcome 'the asymmetries of power and information [to derive] democratic platforms where a plurality of perspectives can be debated' (Byrch et al., 2015, p. 688).

In turn, by recognising a more pluralist range of concerns, there is an increased potential for discursive engagement to enable the development of mutual understandings and identification of common concerns among divergent perspectives, particularly among marginalised perspectives (Brown, 2009; Dillard & Brown, 2015).

The democratic promise of critically pluralist forms of engagement is not only in the pluralist understandings that are developed, but from their ability to develop 'chains of equivalence' between marginalised perspectives. Here, chains of equivalence refers to conceptual links between divergent perspectives, surfaced through a process of discursive engagement, which enable ultimately the development of shared understandings (Laclau & Mouffe, 2001). In effect, chains of equivalence represent connections that bring together disconnected perspectives, enabling the formation of broad-based coalitions that can mount resistance to subordination by hegemonic – mainstream – perspectives (Brown, 2009).¹²

¹² It must also be recognised that 'chains of equivalence' can also be co-opted by management to make it seem as though their interests align with others. See: Spence (2007).

3.3 An Agonistic Approach to CDA



In the pursuit of more critically pluralist forms of accounting, proponents of CDA have looked to the work of Jürgen Habermas (1984) and John Rawls (1971) regarding deliberative democracy to conceptualise decision-making processes; notions of 'rich politics' and 'free deliberation' are evaluated according to their alignment with public reason through Rawls's 'original position' and Habermas's 'ideal speech situation'. Deliberative models of democracy hold that positions exist that are rooted in impartiality and public reason, from which a reasonable exchange of arguments can be developed, which allow deeper forms of agreement to be reached that are both rational and democratically legitimate. However, this 'rational consensus' is predicated on engagement within a discursive space that is free from the conflicts of engagement within inherently conflictual, pluralistic social systems (Brown & Dillard, 2013b).

By ignoring or glossing over the role of passions, emotions and acts of collective identification in decision-making processes, deliberative approaches to democracy neglect the 'messy' social reality in which the ideological contest for meaning is engaged with by divergent interest-groups (Brown & Dillard, 2013b). Furthermore, efforts to reduce this contestation ultimately prevent the articulation of differences, thus constraining, if not obstructing, the articulation of the political frontiers (or conceptual boundaries) between them. For agonistic democrats, the problem is that any effort to constrain the space inhibits the opportunities for individuals 'to think innovatively and creatively about possible solutions and to use conflict and divergent views as a resource to inform a more radical praxis' (Bond, 2011, p. 169). Here, democracy is understood by its 'openness to the role of contestation, political struggle, and the always present challenge to existing orders and identities' (ibid). In line with this understanding, agonistically oriented discourse can facilitate a meaningful exploration of 'political frontiers' between individuals holding divergent perspectives. Such frontiers represent the conceptual boundaries within which proponents of each perspective construct their social reality and shape their identity (Torfing, 2005,

p. 23). Through engagement with these boundaries, shared understandings can be surfaced between divergent perspectives, enabling the development of 'chains of equivalence' that may not have been obvious beforehand (Laclau & Mouffe, 2001).

Agonistic democratic theory has been a focus of many CDA theorists for some time, particularly as they engage with the conflict and confrontation that come with seeking forms of accounting (or accounts) that are more receptive to, and reflective of, a plurality of values, concerns and interests (Brown, 2009; see also: Brown & Dillard, 2013a,b; Söderbaum & Brown, 2010). Agonistic democrats align themselves with the theoretical works of Ernesto Laclau, Chantal Mouffe, Aletta Norval, James Tully and William Connolly, favouring 'a more central role for pluralism, difference and conflict' (Brown, 2009, p. 318). While each of these theorists has a different approach to agonism, they acknowledge in general the 'impossibility of achieving a fully inclusive rational consensus' (Mouffe, 2000, p. i). In this way 'taking pluralism seriously requires discarding the idea of a Habermasian or Rawlsian rational consensus. The drive for a final resolution of conflict puts democracy at risk.' (Brown, 2009, p. 320)¹³

...the aim of agonistic dialogic accounting is to initiate and engage in dialogue and debate regarding how accounting(s) can better facilitate progressive social programs. (Dillard & Brown, 2015, p. 252)

From an agonistic approach, conflict and contestation are seen to sustain democratic ideals and should be embraced rather than treated as an impediment to consensus, as the drive towards a final resolution (or consensus) ultimately puts democracy at risk by promoting the facade of a harmonious 'consensus without exclusion' (Brown, 2009, p. 320; citing: Laclau & Mouffe, 2001, p. xvii). Agonistic engagement encourages individuals to reflect on their own and others' values, assumptions and taken-for-granted knowledge claims. This process does not necessitate a change in perspective or behaviour, but understood as a learning process, it can stimulate critically pluralist and reflexive thought processes that lead to a 'broadening out and opening up' of individuals' understandings (Dillard & Brown, 2015).

The influence of an agonistic approach is most readily illustrated in the role that discursive representation plays in the design and development of the SER

¹³ Agonistic democrats charge that recognition of the messiness makes the achievement of a fully rational consensus impossible (Mouffe, 2000), but there has been some work in the area of deliberative democracy to address the 'politics of difference' that has helped bridge this agonistic-deliberative divide. See: Benhabib (1996), Dryzek (2000, 2006) and Young (2000).

Dialogue. Used originally by Keck (2004) to refer to the recognition of perspectives in international politics, Dryzek & Niemeyer (2008) present discursive representation as a means to prioritise the representation of discourses in deliberative institutions, particularly 'when the deliberative participation of all affected by a collective decision is infeasible' (ibid, p. 481). Dryzek & Niemeyer recognise the inevitability of marginalising at least some perspectives in the process of collective decision-making in a deliberative democracy, but argue that the recognition of an increased number of vantage points on a particular issue can motivate individuals to consider a more pluralistic representation of the discursive landscape surrounding it (ibid, p. 482). From an agonistic perspective, this recognition enables the development of critical understandings. In terms of its application in my research, a focus on discursive representation prioritises the inclusion of a variety of discourses. This helps mitigate some of the marginalisation and silencing that can occur as a result of power asymmetries within society and organisations, thereby increasing the likelihood of engagement among individuals with divergent understandings.

3.4 Principles of an agonistic approach to CDA

To align CDA conceptually with agonistic democracy, CDA theorists have proposed a set of principles for designing, implementing and evaluating accounting technologies (Brown, 2009, p. 324–329; see also: Dillard & Brown, 2012, p. 8–11). These principles represent the guiding concepts used to ground my research within an agonistic approach to CDA, and as such, they inform how my research has been designed, developed and analysed. From this point forward, it should be assumed that when I refer to CDA, an agonistic approach is implied. The following discussion summarises each of these steps in the context of my research:

1. Recognise multiple ideological orientations

People are different; they hold a vast range of ideological orientations that can be understood as a complex function of their life experiences, values held, the origins of their understandings, and the perspectives from which they approach different issues. CDA holds that different people will seek to 'account' differently 'for different things and in different ways' (Brown, 2009, p. 324; citing: Morgan, 1988). However, rather than seeking to minimise these differences in the name of efficient decision-making, CDA aims to 'facilitate the expression of different perspectives' in both individuals and groups (Brown, 2009, p. 324).

By embracing these differences, CDA facilitates the development of a more complex, yet realistic, understanding of complex and politically contentious

issues. However, the functionality of this type of understanding is somewhat constrained by the differences that are surfaced. To address this, proponents of an agonistic approach to CDA clarify that there is a limit to which the democratic contestation between ideological differences should be allowed to continue. For example, efforts to distinguish between ‘differences that exist, but should not exist, and differences that do not exist, but should exist, can help illuminate the political frontiers between divergent perspectives’ (Mouffe, 1994, p. 1535). However, the articulation of these differences should only be allowed insofar as they ‘do not support domination and inequality’ (Brown, 2009, p. 324).

2. Avoid monetary reductionism

The allure of simplistic ‘optimal’ answers to complex and politically contentious issues is strong, and within accounting, this instrumental rationality often comes in the form of monetary reductionism. Historically, monetisation has sought to assimilate issues within the operational boundaries of accounting technologies. However, as the type of issue that accounting has become engaged with adapts to the ‘commodification of everything’ (McGarity & Shapiro, 1996), the boundaries between business, society and the environment are blurred, and very real concerns are raised surrounding the dehumanising and devaluing aspects of monetisation (Brown, 2009, p.324–325).

Monetisation of issues that cannot be accurately expressed in economic terms can serve to ‘dehumanize and devalue’ that which is not inherently quantifiable (Brown, 2009, p. 325). Although indices and variables can be constructed to act as proxies for some aspects of these issues, the fact is that the qualitative components of these issues become diluted – or sometimes lost entirely – in the process of reducing their complexity in order to facilitate monetisation. In opposing this reduction, and efforts to simplify such issues generally, in the name of optimal solutions, CDA seeks to increase transparency around complex and politically contentious issues so as to illuminate the contested terrain in which they are situated. The illumination of this terrain is important to individuals’ understandings as it exposes them to a rich representation of these issues, informing them of what stands to be lost in the trade-offs made to facilitate monetisation (ibid, p.325).

3. Be open about the subjective and contestable nature of calculations

The calculative underpinnings of accounting may make it appear a systematic process that renders objective determinations to inform fact-based decision-making, but the allure of this technocratic identification obscures false promises that can inhibit the democratic orientation of these processes. In essence, CDA

views calculations as subjectively constructed, and thus inherently contestable. In this way, CDA posits that, given the role of theory within accounting, very few 'brute facts' are determined or 'calculated'. Furthermore, there is a need for 'intellectual honesty' in order to recognise the subjective roots of the accounting profession, which informs an understanding of how different 'accountings' are developed (O'Leary, 1985).

In recalling the role that recognition of subjectivity and uncertainty play in an agonistic approach to CDA, the contestability of calculations is not viewed negatively as a problem that has to be overcome. Rather, while some may perceive this view as an attack on the foundations of the profession, CDA embraces contestation, informing the development of a more nuanced, realistic understanding of the complex reality in which issues are situated. While the perceived objectivity of a calculative rationale can facilitate efficient decision-making processes, failure to recognise the limits of their representative capacity, particularly regarding non-financial issues, is tantamount to negligence, particularly at the level of informing decision-making processes. CDA embraces the uncertainty of such recognition, accepting that it is an important part of the process by which divergent interests are recognised in a pluralist society (Brown, 2009, p. 325).

4. Enable access for non-experts

Access to, and an understanding of, 'technical' information is often a source of exclusion from political processes. Whether undertaken implicitly or explicitly, CDA posits that the information must be made available to a plurality of interested parties, and given that these individuals may have a variable degree of familiarity or existing knowledge of the issue, it should be made available in multiple ways so that it can be accessible to everyone (both experts and non-experts). However, while access to such information should be facilitated, CDA also recognises that individuals must possess the capacity to engage with the information with which they are presented. In this way, there is 'a need to facilitate the development of critically reflective practitioners able to dialogue across a range of disciplinary and ideological perspectives' (Brown, 2009, p. 326).

While the need exists for non-experts to be meaningfully exposed to a plurality of divergent perspectives, this creates an even greater burden on those who are considered experts. A non-expert may develop a perspective from 'a clean slate', but the nature of being an expert often means that these individuals hold well-developed perspectives. Non-experts, therefore, must not only recognise the values and assumptions on which such perspectives have been developed, but

they must also actively challenge them in order to recognise and become transparent about differences in their perspectives (Brown, 2009, p. 326).

5. Ensure effective participatory processes

Decision-making processes rely on democratic forms of participation to inform individuals so they can develop their perspectives. From an agonistic approach, the contestation inherent in democratic participation is embraced, as individuals are enabled to articulate and align with their perspectives as they see fit (Anderson, 1988). In this way, individuals are not forced to identify with a pre-defined perspective, but are instead provided with an 'even playing field for the expression of diverse views' from which they can then construct their perspectives as appropriate (Brown, 2009, p. 326). Here, the development of an 'even playing field' requires the involvement of stakeholders early in participatory processes to aid the development of procedural rules that will ensure a more pluralistic expression of perspectives (Owen et al., 2001).

6. Be attentive to power relations

As discussed in the third aspect of CDA, the instrumental rationale provided by the calculative underpinnings of accounting portray it as an objective endeavour, while obscuring its inherently subjective nature. In this way, decision-making processes can become vulnerable to manipulation by those in power who 'take opportunistic advantage of the numerous layers of subjectivity and uncertainty in statistical and financial analyses' (Brown, 2009, p.326; see also: Sinden, 2004, p.228). Furthermore, a general lack of public appreciation concerning the contestability of accounting information serves only to exacerbate this issue (O'Leary, 1985). Attention to power relations within accounting is crucial to the accurate and equal representation of often marginalised perspectives within participatory processes (O'Dwyer, 2005).

7. Recognise the transformative power of dialogic accounting

The institutional practice of accounting represents more than a calculative process to inform decision-making. Accounting is 'the language of business' (Killian, 2010), and as such, constitutes a 'web of languages and structures with (re)constitutive effects' (Brown, 2009, p. 327). As the role of the accounting profession in society changes, the discourse of accounting transcends both the technical and social, which has profound implications on its ability to (re)construct social meanings, individual identities, communities, practices and institutions (Savage, 1996, p.342–343). CDA aims to promote 'horizontal dialogue' among a range of divergent perspectives through 'discussion, debate and dialectic learning'. From this perspective, accountings are 'open and

bidirectional rather than fixed and unidirectional', which motivates individuals to reflect on their own values, beliefs and taken-for-granted knowledge claims, and to identify the political implications of divergent perspectives (Brown, 2009, p. 327).

8. Resist new forms of monologism

The aim of CDA is not to replace one form of monologism with another or to identify a 'right answer'. These types of value-judgements are seen to pave the road toward authoritarianism. Rather, 'in line with its commitment to agonistic democratic values, [CDA] seeks to help surface conflict and preserve democratic contestation' with the aim of developing a richer appreciation of a complex issue (Brown, 2009, p. 327). From the perspective of CDA, the type of critically pluralistic and reflexive change needed in society comes from discussion and debate that are the result of engagement with divergent perspectives. In this way, the dialogic underpinnings of CDA can be viewed as 'trampolines for constant enquiry' (McAuley, 2003, p. 267), and an irreducible conflict should not be viewed as a failure (Shalin, 1992, p. 262). In fact, the desire to resolve conflict is seen to put democracy at risk 'by implying the destruction of the political' (Brown, 2009, p. 328; citing: Laclau & Mouffe, 2001).

3.5 Using prior applications of dialogic accounting to inform my research

While the theoretical positioning I have discussed provides context to the decision-making process that was involved in developing and administering my research, I also reviewed prior applications of dialogic theory within accounting research. This process led me to review prior research for insights into the different understandings and theoretical lenses that a dialogic approach to accounting, more generally, could provide as I developed and administered my research. Dialogic accounting has been applied in accounting research in three principal ways: as an analytic approach, as an approach to engagement, and as a basis for developing new accounting technologies. As I now discuss, all three aspects have informed my research in some way, and therefore represent an important part of understanding my research.

3.5.1 Analytic approach

Dialogic accounting has been used in an analytic capacity to document and explore competing perspectives within particular social contexts. This application of dialogic accounting is not only useful to identify and analyse competing frames and logics, but also helps to assess the implications of this competition on broader systems. For instance, Brown & Dillard (2013a) examine a set of debates in the environmental movement – the 'death of environmentalism' debates – and

highlight the connections between accounting and civil society concerns. Similarly, Brown (2000a,b) explores competing frames in the accounting-labour relations environment as a means of interrogating information disclosure debates between employers and trade unions. Söderbaum & Brown (2010) distinguish between monologic and dialogic conceptualisations of accounting and economics and their broader policy implications for sustainability issues. My research uses CDA in an analytic capacity, as competing perspectives of SEA from Brown & Fraser (2006), which cover a broad range of business, policy, academic and stakeholder perspectives, serve as the starting point from which my research materials are developed. Furthermore, the analysis of my research findings is developed in terms of the interrelationship between participants' divergent understandings of SER.

An aspect of dialogic theory I develop throughout my research is the idea that divergent socio-political perspectives do not necessarily have a simple one-to-one relationship with different demographic groups. Brown (2009, p. 322), for example, observes that:

Social actors typically act in a plurality of contexts, with different aspects of their identity fading 'in and out of focus' (Fraser, 1992, p.52). Thus no-one is simply a consumer, employee, shareholder or citizen. One can also be a consumer, employee, shareholder or citizen in different kinds of ways (for example, a 'green' consumer, a 'female' employee, an 'ethical' shareholder or 'indigenous' citizen). Tensions among these multiple social identities make it difficult to conceive of actors as 'unified selves'.

This issue is approached through the idea of 'discursive representation' discussed earlier in section 3.3. Dialogic approaches require attention not only to divergent demographic groups, but also to divergent socio-political discourses (Dryzek & Niemeyer, 2008).¹⁴ This recognises, for example, that a policy body can be demographically diverse, but still narrow in terms of the perspectives addressed (although this does not mean that demographic and discursive diversity are unrelated). Furthermore, the key consideration when representing alternative views should be that all vantage points are represented – not that these perspectives are represented in proportion to the number of people who subscribe to them (Dryzek & Niemeyer, 2008, p. 482)¹⁵. Indeed, proportionality may 'be undesirable because it can pave the way to group-think and the silencing

¹⁴ Discourse here denotes 'a set of categories and concepts embodying specific assumptions, judgments, contentions, dispositions, and capabilities. It enables the mind to process sensory inputs into coherent accounts, which can then be shared in an intersubjectively meaningful fashion' (Dryzek & Niemeyer, 2008, p. 481).

¹⁵ Dryzek & Niemeyer (2008, p. 482) refer to these as 'vantage points'.

of uncomfortable voices from the margins or across divides' (ibid). Representation of marginalised discourses is 'especially important from the point of view of democratic equality to the degree dominant discourses embody privilege and power' (ibid, p. 488). The central idea being considered is that representation based on population can obscure alternative views. Should an alternative discourse be judged based on the number of people who subscribe to it? A criticism may be that decisions must be made for the greater good, but if so, how can alternative voices ever be expected to influence the dominant discourse? Through the lens of discursive representation, a demographically diverse sample, as a way of exploring alternative views, may not accomplish this if everyone in the sample comes from the same discourse community. As I discuss further in Chapter 4.0, discursive representation influences much of how I have approached identifying alternative perspectives in my research, as well as the selection of research participants.

3.5.2 Dialogic engagement and dialogic accounting technologies

Dialogic theory has also been used to theorise engagement strategies in accounting, which is particularly applicable to the aims of my research (Bebbington et al., 2007). Central to this application has been the concept of multi-way, participatory learning developed by Freire (Thomson & Bebbington, 2005; see also: Freire, 1973). Bebbington et al. (2007) propose that the transformational power of dialogic understandings holds great potential for SEA, and that the 'educative' effects of more dialogic forms of accounting could advance knowledge in both academia and the wider community. This idea draws from Freire's notion of change, that communities of interest can form that open up 'possibilities for individual and group agency to be exercised' (Bebbington et al., 2007, p. 370). Initially, the focus of dialogic accounting was on participatory teaching initiatives and organisational decision-making processes (for example: Bebbington et al., 2007; Fraser, 2012; Thomson & Bebbington, 2005), but more recent work has focused on the possibilities for wider policymaking and civil society contexts (Brown & Dillard, 2013b, 2015a,b; Dillard & Brown, 2015; Molisa et al., 2012). The inclusion of multiple perspectives 'reflects the dialogic commitment to heterogeneous discourses' (Bebbington et al., 2007, p. 370), including engagement with 'messy' and contested organisational and societal realities.

Central to CDA is the participatory ethos by which new theoretical ideas and practice may be developed. Based on Freire's distinction of 'banking' versus 'dialogical' forms of education (Thomson & Bebbington, 2005), the transformative potential of education requires participatory knowledge creation that moves beyond the monologic (re)production of the status quo. Informed by

this understanding, CDA seeks to promote knowledge creation beyond the status quo of mainstream accounting through participatory research approaches. Furthermore, it is at the intersections of engagement among individuals with divergent perspectives within these processes that knowledge is developed.

Subject to continued debate, Bebbington et al. (2007, p. 363) proposed a set of motifs that were developed from a diverse literature review of works which were 'dialogic in orientation'. These motifs 'are simultaneously the problem, the issues that need addressing, the method of addressing them, the media of the process, the outcome and the solution of the process' (ibid, p. 363) and, as such, they serve as a good benchmark for the underlying theory and motivations that are necessary to develop critical dialogic engagements (CDEs).

1. Possibilities for human agency

Dialogic theory is rooted in a social constructionist epistemology, which considers reality to be constructed by individuals and groups (Bebbington et al., 2007, p. 366; Brown, 2009, p. 325). However, given the overwhelming complexity and influence of political and economic institutions in society, individuals and marginalised groups can be left feeling powerless in shaping their own realities. Dialogic processes should seek to empower these individuals and groups by encouraging them to deconstruct the power such institutions 'hold' over their lives and, instead, realise their own potential to control how their realities are constructed.

2. Language and heterogeneity of discourse

CDEs must recognise the influence of power on the discourses that surround the focus of an engagement process. This power can not only privilege or silence one discourse over another (which can further obscure already marginalised views), but it can also constrain the meanings and uses of language that surround an issue. This can ultimately make it even more difficult for the perspectives of marginalised views to be articulated. CDEs should provide a platform for all perspectives of an issue to be raised, so as to allow those involved in the process of engaging to cultivate 'subaltern narratives' that can 'stimulate divergent and creative thought... New ideas act as gateways to others, leading actors to reassess their needs, interests and preferences' (Bebbington et al., 2007, p. 366).

3. Community and identity

Inherent to engaging in communicative action is the ongoing process of constructing and reconstructing oneself, as well as the 'other' in relation to oneself. This constant redevelopment of identity facilitates the identification of common ground and/or intersecting interests. While developing this type of understanding helps to locate oneself in relation to others, it can also enable webs of common ground to develop in and among alternative perspectives, and it provides, ultimately, a more pluralist understanding of identities and their underlying perspectives. Bebbington et al. (2007b, p. 366) go on to state that community and identity are 'fluid', or not permanently fixed.

4. Material context and power dynamics

CDEs must recognise power and its influence on human actions, which is essential to analysing the context in which meaning is negotiated and constructed through human interaction. 'Human actions cannot be understood exclusively in terms of people's self-understandings, perceptions and intentions'. These actions and interactions are 'enveloped in webs of power and culture' (Bebbington et al., 2007, p. 367; citing: Mir & Mir, 2002, p. 106). Recognition of this influence is the first step towards mitigating the effects that exploitation of these actions can have on the engagement process. More generally, those in positions of power or who ascribe to the dominant discourse are 'in a better position than others to influence what are regarded as "legitimate", "normal" or "reasonable" ways of viewing the world (Popkewitz, 1987, p.5) and thereby to impose their realities on others' (Bebbington et al., 2007, p. 367). The power to identify some stakeholders as legitimate, and others as not, has the potential to undermine the development of CDEs.

5. Institutional frameworks and democracy

CDEs are underpinned by 'notions of deliberative democracy, participatory institutions and a restructuring of the public sphere'. As such, CDEs need to resemble a critically reflexive political process that can act as a basis for transformative dialogue between citizens. This means that the process needs to foster an 'ethos of problematization and questioning' (Brown & Dillard, 2013b, p.188), and requires 'ongoing reflection and judgment' (Bebbington et al., 2007, p. 367).

6. Epistemology

While a monologically informed engagement may seek to reduce the complexity of multiple viewpoints into more unitary notions of the world by blanketing over social diversity, a dialogically informed engagement engages 'head-on' with complexity. In this way, CDEs should help to liberalise thinking on how to engage with complexity by making sure they are both non-finalisable in nature, reflecting earlier arguments on the de-emphasis of consensus, and 'enriched with different perspectives as a way of expanding meaning and understanding.' (Bebbington et al., 2007, p. 367)

7. The role of experts

Many engagement processes rely on external 'experts' for information to inform participants of different perspectives, but CDEs require expert knowledge of a very different sort. A Critical Dialogic expert requires 'a more expansive understanding of rationality' to help facilitate conversations between participants from different perspectives, rather than a technical or linear rationality that ignores diversity and conflict (Bebbington et al., 2007, p. 368). CDEs should be 'demonopolized' processes that seek to facilitate access to, and knowledge of, expertise by 'non-experts' (Brown, 2009, p. 329). Such a process must recognise the 'plurality of expert knowledges' that are open to 'uncertainty and ambiguity' (ibid). In this way, any 'expert' involved in a CDE must break from the technical rationality and formulaic decision-making processes of monologism, and be open to concepts that offer 'more expansive understandings of rationality' (Bebbington et al., 2007, p. 368). These experts 'require an appreciation of multiplicity and complexity over linearity', and must 'remain mindful of their limited horizons'. They must also be open to having their analyses challenged, recognise that there are different types of expertise, and accept that although they are experts, they themselves are also learners in the engagement process (ibid).

3.6 Critical discourse analysis

Engagement among individuals with divergent perspectives in the SER Dialogue is a primary focus of my research, and the product of these engagements, as well as the steps taken to develop them, are recognised in both the written responses and spoken interactions. In this sense, my research understands discourse as a dialectical social practice whereby spoken or written language can convey meaning at the societal level about the social structures from which it is produced and the structures that it supports or oppresses, as well as at the individual level regarding the construction of social identities and relationships between

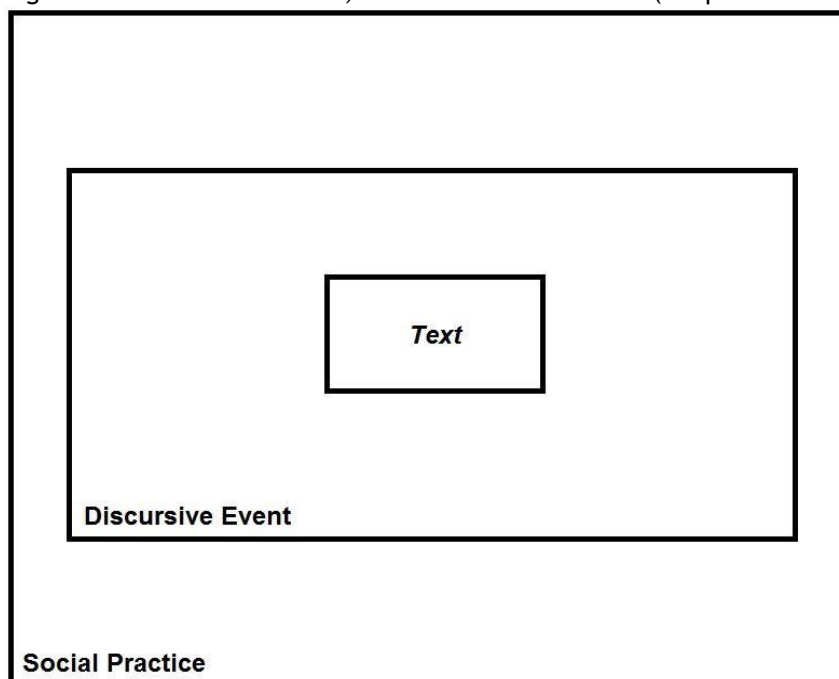
knowledge and beliefs (Gallhofer et al., 2001, p. 124; see also: Fairclough, 1992, 1995).

The rich discursive data collected across my research can be used to inform a better understanding of each participant's experiences, particularly in the SER Dialogue. In this regard, an additional method of analysis was required that could enable engagement with discursive data, and could also recognise the role of power between participants and their perspectives. This led me to select critical discourse analysis to inform the theoretical lens through which this data is analysed.

The critical orientation of discourse analysis aligns with the broader theoretical positioning of my research within a CDA framework, or perhaps more specifically, with its sensitivity to power differentials between divergent perspectives within accounting. Through critical discourse analysis, I can focus on the identification and analysis of discursive events that illustrate the domination of perspectives through unequal power relations, 'namely through the enactment of dominance in text and talk in specific contexts, and more indirectly through the influence of discourse on the minds of others' (van Dijk, 1993, p. 279).

Viewed as a tool of domination, an analysis of discourse can help provide rich insights into the way in which dominant discourses (such as BC perspectives within accounting) can (in)directly influence "social shared knowledge, attitudes, and ideologies" (van Dijk, 1993, p. 258–259). From this perspective, each discursive event that is tabled for analysis can be understood to be nested within three different - yet interrelated - dimensions, as illustrated in Figure 3.1.

Figure 3.1: Discourse as text, interaction and context (adapted from: Fairclough, 1989, p. 25)



At the most basic level, a discursive event is perceived as text, understanding that spoken interactions can be transcribed for analysis.¹⁶ At the second level, a discursive event is understood as the result of the process by which it was produced, distributed and interpreted. Here, the influence of power can begin to be seen in the production of dominance through either the expression or legitimation of dominance through discourse, or in the reception of discourse and its impact on the mental state of the recipient. Finally, at the highest level, discursive acts are understood as nested within social practice, meaning that they shape, and are shaped by, the political and ideological aspects of the social sphere in which they are produced (Gallhofer et al., 2001). In this regard, any analysis of a discursive event must lend consideration to the 'broader social, political or cultural theory of the situations, contexts, institutions, group and overall power relations' in which they occur (van Dijk, 1993, p. 259).

Given the nebulous nature of critical discourse analysis, its theoretical underpinnings elude normative identification, but 'there can, and should, be a permanent will to think theoretically while [working] practically' (Blommart, 2005, p. 235). However, critical discourse analysis provides a position from which to think theoretically while working practically. This way of thinking is informed by a suite of methods and approaches that, in combination, constitute an interdisciplinary toolkit which can be used to analyse different problems

¹⁶ Multimodal interaction analysis can also be used to incorporate more contemporary forms of communication practices, such as the visual production of information (Kress & van Leeuwen, 2001, 2006) or interactive actions such as gesture and gaze (Jewitt, 2009; Norris, 2011).

(Blommart, 2005). In this sense, I have chosen to use an array of theoretical positions and methodological tools in order to constitute the lens through which I develop, administer, and analyse my research. While the aim of my research is to assess the impact that exposure to divergent perspectives has on individuals' understandings, the theoretical positioning of my research that I have discussed thus far recognises the power differentials that are at play within accounting and laments the impact they have on accountants' understandings more broadly. In this way, my theoretical lens enables me to highlight discursive events in which these differentials take place, providing me with the source data from which to analyse their impact on individuals' understandings.

3.7 Conclusion

This chapter has outlined the core components of my theoretical positioning both to inform an understanding of how the literature reviewed in Chapter 2.0 was interpreted, and to illustrate the underlying rationale of the design, development and administration of my research, which is discussed in Chapter 4.0. Furthermore, the theoretical positioning discussed in this chapter provides a more detailed understanding of the research aims, discussed in Chapter 1.0. In this sense, it is my theoretical positioning from within an agonistic approach to CDA that leads me to question the ability of accountants to engage meaningfully with perspectives that are different from, or perhaps conflict with, their own understandings. As I have mentioned throughout this chapter, my theoretical positioning influences nearly every aspect of how I have conducted this research. In an attempt to make these connections clear, the remainder of this section will review how this theoretical positioning is used in the remaining chapters.

As mentioned earlier, Chapter 4.0 focuses on the design, development and administration of my research. To repeat the aims of my research discussed in section 1.3, my research is concerned not only with exposing accountants to divergent perspectives of SER, but also with assessing the impact this exposure has on their understandings. In this regard, efforts to identify divergent perspectives of SER are oriented toward discursive representation, as discussed in section 3.3, and were performed in recognition of the multiple ideological orientations of individuals, as discussed in the first principle presented in section 3.4. Discursive representation also informed how participants were selected to engage in the SER Dialogue, which I elaborate on in Chapter 4.0. The exposure aspect of my research was informed by an agonistic understanding of participatory democracy, as discussed in section 3.3. Here, agonism is particularly useful for its embrace of pluralism, difference and conflict, as well as its rejection of a fully rational consensus. Within the SER Dialogue, my alignment with agonism

is representative of the contestation I aim not only to surface among participants, but also the passions and emotions underpinning their perspectives that the discursive space of the SER Dialogue allowed them to express. While the SER Dialogue was designed to adhere to the 4th, 5th, 6th, 7th and 8th principles discussed in section 3.4, its development and administration was substantively informed by the motifs of a CDE discussed in section 3.5.2.

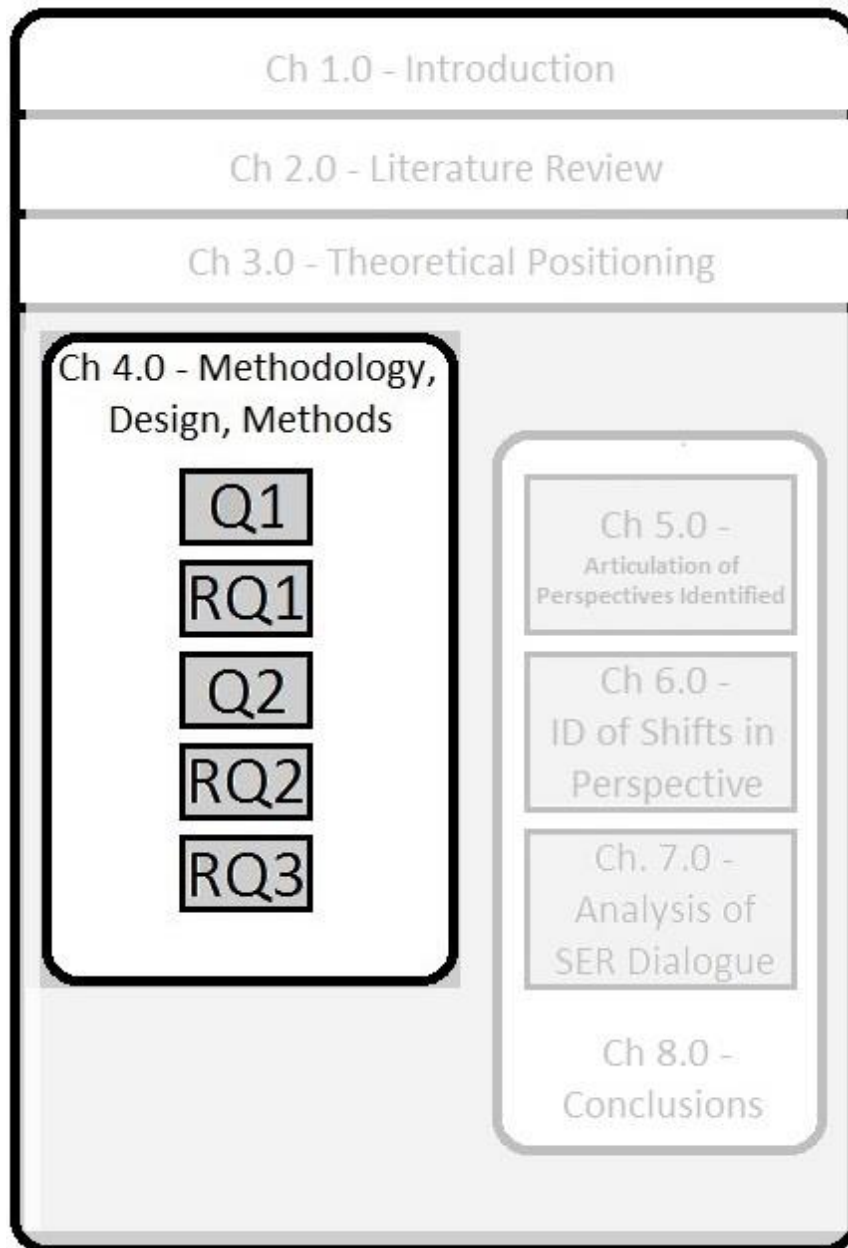
Chapter 5.0 aims to articulate the different perspectives identified among the participants in my research, their similarities and differences, and the underlying rationales of individuals in aligning with them. In this sense, an individual's ideological orientation is understood to be complex in nature, as it is unique to their own experiences, and is not necessarily ideologically consistent (1st principle of section 3.4). Furthermore, the discussions individuals had with one another were understood to be subject to unequal power (6th principle), depending on their social standing within the group and the perspective they promoted, and to possess a transformative power (7th principle) for encouraging individuals both to challenge others and to reflect on their own perspectives.

Chapter 7.0 focuses on analysing the impact that exposure to divergent perspectives in the SER Dialogue had on participants' perspectives. The context in which the discussions take place draws again on many of the understandings informed by the principles discussed in section 3.4. Many of these principles are (again) used to inform how individuals' ideological orientations are understood, or unspoken influences on the discussions that occurred (such as power relations and challenging others' assumptions). Furthermore, given that this engagement was designed to align with the principles of a CDE discussed in section 3.5.2, its impact on participants is assessed in relation to its ability to stimulate critically pluralist and reflexive understandings. In the process of conducting this assessment, critical discourse analysis (discussed in section 3.6) is used to develop a more in-depth understanding of the impact that engagement among individuals in the SER Dialogue had on their understandings, by analysing the discursive events that took place between, and among, participants.

Chapter 8.0 can be regarded as the end result of what I learned from conducting this research. As such, much of the theoretical positioning discussed across Chapter 3.0 represents the theoretical components that my research has sought to apply, and it also illustrates the position from which the analytical lens I use to interpret findings was informed. Chapter 8.0 is predicated on the transformative potential of an agonistic approach to CDA, which draws, again, on both agonistic

democratic theory (section 3.3) and the transformative power of 'broadening out and opening up' individuals' understandings in CDA (principle 7 in section 3.4).

4.0 METHODOLOGY, DESIGN AND METHODS



4.1 Introduction

The previous chapter sought to outline the theoretical positioning that underpins my research. To understand this positioning is important, as it articulates how various aspects of my research are interpreted, designed and administered. The focus of this chapter is on the design, development and administration of my research.

As my research is interdisciplinary, different design elements have been drawn from different disciplines. The combination of these elements can ultimately be regarded as a contribution of my research, but there has been an inherent complexity with designing and operationalising my research in this way. To flesh out this complexity, the remainder of this chapter is structured as follows. First, I focus on methodology by discussing Constructive Conflict Methodology (CCM) and how it was applied in my research. Constructive Conflict Methodology provides a step-by-step process with which to develop the SER Dialogue, but is a conceptual framework that lacks a method of implementation. To address this, I discuss how Q methodology (QM) is used to operationalise CCM within a quasi-experimental, repeated Q design. If CCM is understood as the concept being implemented in my research, QM can be thought of as the tool which facilitates its implementation.

In general, my research was designed as a quasi-experimental, repeated Q study which has been substantially informed by the work of Cuppen (2009, 2011, 2012) in the field of public policy engagement. I shall provide a broad overview of its design before providing a more detailed discussion of the methods implemented in each individual component. In these discussions, a detailed understanding is provided of how my research was designed, developed and operationalised. I conclude with a brief review of the chapter, as well as a brief discussion of the limitations it raises.

4.2 Methodology

4.2.1 Searching for a methodology

To address the aims of my research, a methodology is needed which can identify divergent perspectives of SER and enable the development of a space for agonistic pluralist dialogue, both of which must be performed with respect to my theoretical positioning. In searching for a methodology to fulfil these requirements, I was drawn to literature on the development of stakeholder engagement processes around complex issues and, in particular, the work of Cuppen (2009) and Cuppen et al., (2010) on constructive conflict methodology

(CCM), using Q methodology (QM). Cuppen's work focused on illustrating the superiority of CCM for introducing diversity into stakeholder dialogue, but in doing so, the research design, methods and procedures she used were determined as being highly applicable to the aims of my research. In this regard, I now briefly expand on these concepts in order to contextualise how my research was designed.

4.2.2 Constructive Conflict Methodology (CCM)

CCM is an 'overarching approach to the design and facilitation of stakeholder dialogues' that focuses on identifying, selecting and articulating divergent perspectives that surround a complex issue in order to inform the development of a space for constructive conflict among individuals with divergent perspectives (Cuppen, 2009, p. v). Cuppen proposed CCM as a design for engagement processes to inform the development of public policy, promoting the idea that 'interaction between people with different perspectives [that] can lead to the emergence of new insights is generally accepted in literature'; Cuppen sought to promote learning through exposure to diversity, and in this regard, CCM provides a structured way in which to attain the diversity needed to enable such learning (Cuppen, 2011, p. 24).

CCM is oriented around the idea that the inclusion of a diversity of perspectives (or discursive representation) is critical towards the development of sustainability policy, as it is seen to enhance the quality of policy decisions by enriching the process with 'different types of knowledge, expertise and values' (Cuppen, 2011, p. 24). In practice, this means that CCM aims to identify a discursively representative range of individuals' perspectives to engage with each other. Once these perspectives are identified, they must be articulated so the implicit beliefs, values and assumptions can be surfaced and recognised. In turn, engagement with the articulations of these perspectives acts as a benchmark on which to surface 'taken-for-granted' elements of an individual's perspective. The underlying idea is that this type of engagement can lead to the development of understandings on how each perspective differs from, and/or relates to, others (Cuppen, 2009, p. 46; 2011, p. 32). In essence, CCM is a nuanced policy development tool, and while the policy is not necessarily resistant to the influence of hegemonic power asymmetries or institutional constraints that may impact its implementation, the process itself enables the development of a space for agonistically pluralist discourse, which facilitates the aims of my research.

Cuppen's conceptualisation of how these nuanced understandings are developed bears a strong similarity to the type of critically pluralist and reflexive

understandings developed through ‘broadening out and opening up’ perspectives, discussed in sections 3.2.2 and 3.3, in relation to the theoretical positioning of my research. The strength of this relationship can also be seen in the high degree of conceptual alignment between the aims and steps of CCM laid out by Cuppen (2009, 2011), the agonistic nature of learning through constructive conflict and opposition to forced consensus promoted by Cuppen (2011, p.25–26), and the motifs of CDEs developed by Bebbington et al. (2007), discussed in section 4.2.2.

Interactions among individuals with divergent perspectives are central to the aims of CCM. While it is impossible to completely control for the individual subjectivities and cognitive abilities of participants entering into discursive engagement, the conflict in these interactions is believed to fuel the learning process that can help participants develop a better understanding of their own positions (reflexivity) as well as others. However, in doing so, CCM does not view consensus as the end goal. Cuppen (2009, p. 47) states that ‘in order to manage conflict, it is emphasized that participants are not required to reach a consensus or an agreement.’ After working to include a discursively representative array of perspectives, discussions oriented toward either consensus or agreement can serve to constrain dialogue, which is counterproductive to the enlightenment of stakeholders. This is an important distinction, as an orientation towards consensus can serve existing hegemonic power asymmetries and ostracise or obscure the concerns of more marginalised perspectives, which exacerbates the original problem.

CCM provides my research with an overarching conceptual framework to inform its design, but the actual operationalisation of each step in the process requires an additional method of implementation. In this regard, (Cuppen, 2009) reviewed a number of methods that could be used to facilitate the development of CCM, but promoted QM specifically as a method that can help ‘uncover perspectives, or positions in a debate, without imposing predefined categories.’ (Cuppen et al., 2010, p. 581) It is this approach to QM, as a ‘tool’ to strategically engage with participants’ perspectives, which I have applied in this research. In the next section, I discuss QM with the intention of rationalising Cuppen’s decision, and illustrating the strategic advantages of using QM to develop and administer CCM.

4.2.3 Q methodology (QM)

Originally developed in the 1930s by British physicist-psychologist, William Stephenson, QM has been described 'in its most basic form, as a simple yet innovative adaptation of Spearman's traditional method for factor analysis' (Watts & Stenner, 2012, p. 7). Often confused with Pearson's R correlation coefficient (referred to as R methodology), QM is similar to R methodology in that they both employ factor analysis as a statistical tool; however, that is the extent of their similarities. Stephenson designed QM in response to 'the so-called individual differences tradition in psychology', which attempted to compare 'different individuals in relation to specific psychological traits or characteristics' (Watts & Stenner, 2012, p. 10,). Stephenson believed that 'the factors revealed by R methodological factor analysis did not, and could not, reflect the differing personal characteristics or perspectives of specific individuals' (ibid, p. 10), given that the process of standardisation disassociated factor scores from the individuals who made them.

A more distinct difference between Q and R methodologies can be seen in the way each of them approaches generalisability. In essence, whereas most research using R methodology posits that the more participants involved in a study, the greater the chances are that the findings can be generalised, QM has little interest in 'generalizing to a population of people'. QM 'aims only to establish the existence of particular viewpoints and thereafter to understand, explicate and compare them', which is not a function of the number of participants included in the study (Watts & Stenner, 2012, p. 72).

Although every Q study varies with the aims of the research, all Q studies share a similar process. A Q study comprises, primarily, six steps:

- concourse identification
- Q set development
- identification of the P set (participants)
- performance of the Q sort by the P set
- factor analysis of the data
- developing an interpretation of factors.

In summary, a Q study asks participants to sort a set of statements (Q set) that represent various views of the issue at hand. Collectively, this data is then factor analysed to identify groups of participants which sorted the statements in a similar way and, as a group, these participants are seen to represent aspects of a unique perspective on the issue.

4.2.4 Quasi-experimental repeated Q study

Cuppen (2009, 2012) operationalised CCM via QM within a quasi-experimental repeated Q design. A ‘quasi-experimental’ design is ‘experimental’ in the sense that a control group is used for comparative verification, while ‘quasi’ refers to the structured way participants are allocated to groups.¹⁷ Under a traditional experimental design, the assignment of participants to a group is random, while under a quasi-experimental design, participants are assigned to groups purposefully. The process by which participants are assigned to groups is discussed in greater detail across section 4.4.6.

Repeated Q refers to the identification of shifts in participants’ views over a period by administering multiple Q sorts, which are performed before or after a treatment. The repeated Q measure provides a quantitative indicator from which to identify differences (or lack thereof) between two Q sorts performed by a participant. The frequency and magnitude of these shifts can then be compared within and between participants for drawing inferences on the impact of the treatment. Additionally, when this data is triangulated with other qualitative data collected on each group of participants, a better understanding of why participants did or did not change their perspective can be developed, providing additional insight into elements that are likely to have contributed to these effects.

Repeated Q measures have been used in a number of prior Q studies (Niemeyer, 2002, 2004; Pelletier et al., 1999; Raadgever, 2009). However, in spite of similar methods being used, differences can be identified in the application of the repeated Q measure; depending on the nature and aim of the research being conducted, different inferences can be developed regarding it.

4.3 Research Design

4.3.1 Overview of design

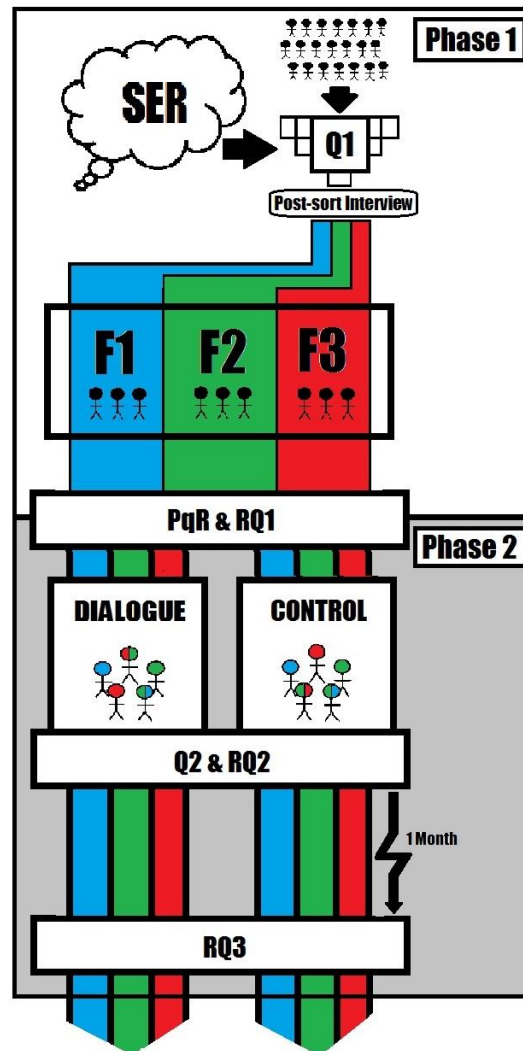
Informed substantively by Cuppen (2009), my research was designed as a quasi-experimental, repeated Q study on accountants’ perspectives of SER. CCM aligns well, conceptually, with the theoretical positioning of my research within an agonistic approach to CDA. Furthermore, the operationalisation of CCM via QM was viewed as a structured way in which to develop an agonistically pluralist discursive space that also lent itself to reperformance. From this perspective, I

¹⁷ There are various types of quasi-experimental designs that differ in the way groups are composed. For more information on these designs, see: <http://www.socialresearchmethods.net/kb/quasiexp.php>

developed the materials needed to administer a quasi-experimental, repeated Q research design, each of which is depicted in Figure 1 and discussed individually in section 4.4.

4.3.2 Research overview

Figure 4.1: Research Overview



4.3.3 Review of design

As illustrated in Figure 1, there are two interrelated phases of my research: Phase 1 and Phase 2. In Phase 1, emphasis is on identifying the range of perspectives that exist among participants. Participants perform their first Q sort (Q1) and the first reflection questionnaire (RQ1), and using the information obtained from these materials, a discursively representative set of participants is selected to participate in one of two groups administered in the second phase of my research. Phase 2 consists of developing and administering the primary treatment around which my research is focused, a space for agonistically pluralist discourse: the SER Dialogue. Following the quasi-experimental design, discussed

earlier in section 4.2.4, a Control group is also run concurrently in order to help isolate the impact of participation in the SER Dialogue. After participating in either the Dialogue or Control groups, participants completed a second Q sort (Q2) and reflection questionnaire (RQ2). Finally, a third reflection questionnaire (RQ3) was administered one month after the completion of Q2 and RQ2.

The next section discusses the methods used during the course of my research, and expands on the development and administration of various research materials depicted in Figure 1. The aim of these discussions is to provide a clear understanding of how these materials were designed, developed and administered so as to contextualise the findings that are derived from them and presented in chapters 4.0, 5.0 and 6.0.

4.4 Methods

4.4.1 Development of Q materials

Concourse

The first step in a Q study is to identify what is referred to as a ‘concourse’, which can be thought of as the broad spectrum of knowledge and perspectives that exist on an issue. Conceptually, Stephenson viewed subjective communicability, or ‘knowledge sharing’, as a ‘field’ of shared knowledge, from which it was possible to extract ‘an identifiable “universe of statements for (and about) any situation or context”’. Each of these identifiable universes is referred to as a ‘concourse’ in Q terminology and there ‘exists a concourse “for every concept, every declarative statement, every wish, (and) every object in nature, when viewed subjectively”’ (Watts & Stenner, 2012, p.33; citing: Stephenson, 1986, p.44). As the focus of a Q study changes, so, too, does the ‘concourse’ in order to reflect the range of values, assumptions and perspectives that relate to research questions. In this regard, the concourse is not restricted to being represented through statements, as a number of prior Q studies have used images, objects, descriptions of behaviour and traits to represent the ‘field’ of knowledge that exists on an issue (Stephenson, 1952, p. 223).

Given the historical time-frame of debates on SER, the identification of perspectives from prior literature meant that different perspectives had their origins in a long time-frame, so their application to the current state of SER needed to be taken into consideration. The longevity of these debates also meant that they have had ample time to develop into well defined – and articulated – perspectives. In addition, as businesses push to address their social and

environmental impacts, a more current wave of debates is being engaged with in both academic and practitioner literature, which is useful for identifying new or evolving perspectives on SER. Both academic and practitioner literature was viewed as the concourse from which divergent perspectives were identified.

Q set

Once the concourse has been identified, a set of statements is extracted, reviewed and refined to create the final set of statements¹⁸ that will be sorted by participants (known as the Q set). In order to develop my Q set, although I could have referred to prior SER literature for a review of divergent approaches to conceptualise SER, no singular overview of approaches existed which could provide appropriate conceptual coverage. I therefore had to expand the Q set coverage to include perspectives that would better represent the subject matter 'as a whole' (Watts & Stenner, 2012, p. 60). Brown & Fraser (2006) was used as 'an overview of the conceptual landscape' of SEA, articulating three broad, yet divergent, approaches to SEA: the *business case (BC)*, *stakeholder-accountability (SA)*, and *critical theory (CR)*. As discussed in section 2.4.1, these broad approaches were then used as the conceptual foundation from which three approaches to SER were developed (see sections 2.4.2, 2.4.3 and 2.4.4). On reviewing the coverage provided by these approaches, it was determined that each of them assumed that business had a responsibility to society and the environment. To ensure that a discursively representative range of perspectives was represented, one additional category of statements to the approaches was added: *There Is No Business Case (TINBC)*. As discussed in section 2.4.5, TINBC was conceptually developed to represent a perspective of SER which saw no responsibility by business to society or the environment.

Statements were then generated to represent how these four approaches to SER (BC, SA, CR and TINBC) would address four key aspects of SER: its *purpose*, the *role of stakeholders*, *views on regulation* and its *future* (see: *Appendix D*). This process produced a large number of statements that cover the defining characteristics of each perspective, so a process of combining and narrowing these statements was performed. A Q set should represent a balanced coverage of positions on the topic 'without overlap, unnecessary repetition or redundancy' (Watts & Stenner, 2012, p. 59). During the narrowing process, efforts were made to minimise overlap between statements so as to ensure the uniqueness of each statement. This process helped increase the perceptible differences between

¹⁸ Stephenson suggests that a Q set can comprise 'objects, statements, descriptions of behaviour, traits and the like' (Stephenson, 1952, p.223). Thus, the Q set can comprise various types of items, depending on the research question being answered.

statements, as well as hone their representation of the overarching archetypal perspective that they were meant to represent.

The exact size of a Q set will depend on the subject matter of the research. A Q set of between 30 and 60 items has become the 'house standard', although such parameters 'are only rules of thumb' (S. Watts & Stenner, 2012, p. 61). However, participant testing fatigue is a very real concern in a Q study; the larger the Q set, the more time it will take participants to complete their Q sort, especially if statements are highly complex or very technical in nature. After a number of iterations, forty-nine statements were ultimately developed to represent key aspects of the four approaches to SER. The final number of statements was determined to be a manageable number of statements for participants to complete in a reasonable amount of time, while also giving each approach equal representation within the Q set.¹⁹

Q sort

Once the Q set is finalised, it is presented to each participant in the form of a series of statements to be rank ordered, a process referred to as a Q sort. Participants are given sorting instructions, a sorting distribution sheet, and a randomised Q set (*see: Appendix B, C and D*). In general, the sorting instructions require participants to rank the Q set according to how much they think each statement is 'like' or 'unlike' their own views, but instructions vary, depending on the aims of the research. Each participant then completes a Q sort by rank ordering the statements on a pre-designed sorting grid according to the sorting instructions given to them.²⁰

One issue when developing the Q sort grid concerns how many columns to provide participants with, as this can impact participants' comfort level when performing their sort (Watts & Stenner, 2012, p. 80). The general rule of thumb relies on the level of knowledge or familiarity that participants have in relation to the subject matter on which they are performing their Q sort. In essence, fewer columns are allowed if participants are unfamiliar with the topic, as it increases the number of statements allowed under each ranking. This makes the decision-making process between different statement ranks easier for participants by allowing them to place more statements towards the middle of the distribution. Alternatively, if participants are knowledgeable on the topic, more columns can be included in the Q sort, with fewer statements allowed under each ranking. This approach offers a 'greater opportunity for fine-grained discriminations at the

¹⁹ A pilot test (discussed later in this section) was performed to test the representativeness of the Q set, as well as its comprehensibility and the time it took to complete the Q sorting task.

²⁰ For blank sorting grid, see: *Appendix C*.

extremes of the distribution (where feelings run high)' (Watts & Stenner, 2012, p. 80).

The participants who were selected for my research (referred to as the 'P set' in QM terminology) are discussed in section 4.4.2, but in essence they were all accountants with at least some knowledge of SER. It was therefore decided that the sorting grid should range from -5 to +5, with -5 being statements that were 'most unlike' participants' views, and +5 being statements that were 'most like' their views. The final version of the Q sorting grid can be seen in *Appendix C*.

Travel Sorting Grid

Early in the process of developing the necessary Q sort materials for my study, it was apparent that a number of different materials would be needed to administer Q1 to participants in person. For instance, with everything printed on standard white paper and arranged on the table, it was easy to misplace statement cards and the sorting grid response forms, or to confuse questionnaires with instructions; this necessitated consideration of alternative ways to organise these materials.

To address this, I outlined a large sorting grid on a piece of red felt cloth, laminated Q set cards on white paper, and printed instructions on yellow paper. I then affixed Velcro to the back of the cards so they could adhere to the felt sorting grid. The colour coding scheme was selected for its high contrast in order to help participants keep their materials in order, and to make the testing setup easier. It was apparent very early on that participants enjoyed using the felt grid to complete their Q sorts, making the process much faster, but it also appeared to make participants more engaged with the process. Many stated that it gave a 'game-type' feeling to the sorting process, and it also seemed to reduce the amount of input participants required to complete their sorts.

Pilot Testing

After finalising the Q set, its conceptual coverage needed to be verified. Additionally, the usability of the other materials required to perform Q1 needed to be assessed. These other materials included the first contact email sent to participants, an information sheet on the research project, a consent form for participation, the Q sort response grid, Q sorting instructions, and an additional demographic information sheet (*see: Appendix A, B, C and D*). To address these concerns, I decided to pilot-test everything with two participants. The pilot test was seen as an opportunity to perform a dry-run of the Q sorting procedure, so it also provided an opportunity to see how effective my semi-structured post-sort

interview questions were at eliciting responses that would help interpret each participant's Q sort (discussed in section 4.4.4).

Two practitioner participants were contacted and agreed to participate in the pilot test. After administering Q sorts and post-sort interviews to both participants in less than an hour, no significant issues with the materials were raised by either participant, and neither of them could identify views that were not represented in the Q set provided to them. Furthermore, audio recordings of the post-sort interviews were reviewed and discussed with both my advisers and an expert on conducting a Q study in order to adapt my interviewing techniques. Given the success of the pilot test and the positive feedback received, I felt confident to begin contacting participants to take part in my research.

4.4.2 Selection of participants

The initial selection of participants for my research was oriented towards identifying individuals who would represent a broad spectrum of perspectives of 'accountants'. Prior research into accountants' perspectives has tended to focus on the perspectives of upper-level management, as these individuals are regarded as primary decision-makers, while my research is more concerned with accountants as a broadly conceived profession. This means that my research views the 'accounting profession' as comprising students, academics, and practitioners. From this perspective, the selection of participants for my research cut across each of these categories of accountants, which is important, as doing so increased the probability of including divergent perspectives. Cuppen (2011, p. 29) refers to this as the 'disparity property of diversity', meaning that in the process of identifying participants, it is important to cut across stakeholder networks (or actor categories) to develop a purposive sample of individuals who are being exposed to new ideas. By breaking away participants from the individuals and ideas they are familiar with in their own networks, there is greater likelihood they will be exposed to new ways of thinking when confronted by individuals from networks with which they are unfamiliar. It is also understood that by removing participants from the familiarity of their networks, some of the power asymmetries that existed within these networks and that they were familiar with could be mitigated. However, the impacts of these asymmetries cannot be completely removed, including social and cultural norms, as well as their cognitive development and its influence on the way(s) in which they engage with others. Informed in this way, participant selection was oriented towards gathering a variety of perspectives across the accounting profession – broadly conceived – that were likely to be influential in developing the theory and practice of SER, both now and in the future. Issues surrounding asymmetries of

power, and individual attributes like personality profiles or cognitive abilities are difficult to control for and require further research.

Participants were sought from three distinct categories of accountants so as to represent a cross-section of the accounting profession, but in many cases the subjectivity of an individual perspective eluded categorisation. Many participants saw themselves as a blend of different actor categories, or felt they were aligned with two of them. To accommodate the complexity of these perspectives, participants were allowed to identify as either practitioner, student, academic or a mix of categories. Additionally, given the logistical and financial constraints of my research, participants were either based in, or visiting, New Zealand at the time of participation. Snowball sampling was also used in participant selection, meaning that each participant who agreed to take part in this research was specifically asked if they knew of other accountants who might represent a view of SER that differed markedly from their own.

The following sections describe how individuals from each class of participants were identified for participation in my research:

Academics

Accounting academics were sought who had published or actively participate in any area which considers SER issues. This did not mean they had published papers specifically in relation to SER, but that they were at least familiar with the concept and debates on its implementation. This group, as a whole, is considered important in terms of actors who are (at least potentially) influential in shaping the conceptual underpinnings of the field through their publications and teaching activity. A short-list of academics residing within New Zealand was initially made, based on prior publications, and was used as the embarkation point for contacting academics to participate. Efforts were also made to engage with internationally based academics at a large accounting conference held in New Zealand. A few academic participants suggested others who might hold different views from their own, which led to additional participants who were not on the original short-list.

Practitioners

Accounting practitioners were initially sought who had experience in working groups, councils or organisations involved in SER related issues. To find these individuals, I contacted a large accounting organisation in New Zealand to identify key people to whom SER-type matters were referred, as well as the organising members of various sustainability working groups and emailing lists. These lines

of inquiry assisted me in contacting practitioners from both large and small accounting firms in New Zealand, as well as private research institutes and government departments. Snowball sampling led to the identification of a few practitioners who were not originally contacted to participate, including two non-accountant participants, which was a decision regarding conceptual coverage, discussed below in section 4.4.3.

Students

Accounting students were sought from three different accounting courses at the Victoria Business School. Each course had at least some coverage of SER in its curriculum. This ensured that students were at least familiar with SER, but as enrolment in each course was elective, these students also had a higher likelihood of engaging with SER in the future. I gave a short presentation on my research to each class, and then circulated a sign-up sheet to gather contact details from students who were interested in participating. Students were then contacted individually to arrange a time to meet with me and perform their Q sort.

4.4.3 Q1

Those individuals who agreed to participate in my research were contacted via email and telephone to schedule a time to meet in person to complete Q1. Based on my experiences in the pilot tests performed, participants were asked to allow at least one hour of their time; they were also given the option of using a conference room I had booked, or to book a suitable alternative at their workplace or residence which I would travel to at their convenience. All Q1 sorts and post-sort interviews were performed under the direct supervision of myself and were audio recorded with the express consent of each participant.

The vast majority of participants completed Q1 on the purpose-made, felt sorting grid described earlier. Furthermore, a pre-sorting process was also suggested to participants as they began sorting the Q set, which entailed that they attempt, first, to sort the statements into three piles: 'agree', 'disagree' and 'neutral'. Although participants were not required to complete a pre-sort, many of them expressed that it made the process somewhat more manageable.

The majority of participants took approximately one hour to complete their Q sorts, with the extreme outlier being one participant who took just over three hours. Participants were allowed to ask clarification questions at any time during our meeting, but very few did so. Some clarification was needed on the meaning of 'neutral' statements, or those ranked toward the centre of their sorts. To

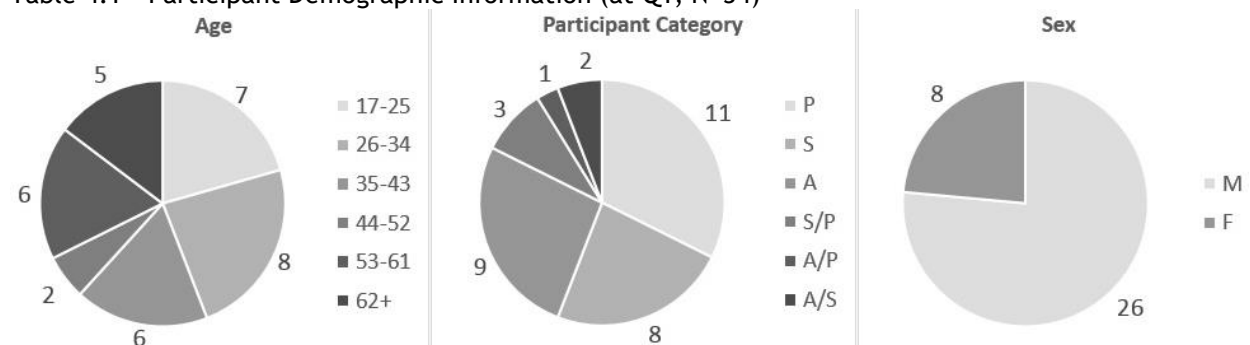
address these concerns, I emphasised that there were a number of reasons that could underpin a participant’s decision to rank statements more centrally, that they would be given the opportunity to discuss why they ranked statements in this way in the post-sort interview, and that all this information would be incorporated in my interpretation of their Q1 rankings.

Once participants completed their Q sort, I had them read aloud their rankings as I recorded them for processing. I then gave them the Q sort response grid on which their ranking had been recorded, and read back their statements rankings to them. Although this process seemed repetitive, having participants read their rankings to me appeared to reinforce my concern with accurately representing their perspectives, not to mention identifying possible transcription errors.

In total, 34 Q1 sorts were completed for analysis. This included my own Q sort (#9999), which was done to help locate myself within the identified Factors for my own reflexivity as the primary researcher. This exercise provided me with information on my own perspective and how it aligned with participants, which made me reflect on the influence of my perspective on the Factor interpretations and (perhaps more importantly) my analysis of the SER Dialogue.

As mentioned earlier, two additional participants, who were non-accountants, were included in the data set at Q1. Over the course of snowball sampling among practitioners, both individuals were recommended by multiple participants as holding unique views on these issues. Although these two participants were not accountants, they were familiar with SER and the inclusion of their views helped to expand the range of perspectives from which to extract Factors at Q1. In addition, because their sorts could be withdrawn later in my research, I decided to include them in the data set used to extract Factors from Q1 so as to increase the range of perspectives incorporated. A demographic breakdown of the age, sex and participant category of each participant is provided below in Table 4.1.

Table 4.1 - Participant Demographic Information (at Q1; N=34)



4.4.4 Post-sort interview

On completion of Q1, a face-to-face post-sort interview was conducted by myself in which participants were asked a series of semi-structured interview questions (*Appendix E*). These interviews aimed to 'explore each participant's wider understanding of the issue, to understand why they have sorted the items in the way they have and to get them to focus on the meaning and significance of particularly important and salient items' (Watts & Stenner, 2012, p.82). A semi-structured design was chosen so that the interview process could evolve organically to accommodate each participant's approach to the sorting process. The focus of interviews was to have participants explain the underlying rationale of their ranking decisions on Q1, both those at the extremes and those located in the middle. These interviews provided me with rich qualitative data for informing the interpretation of their individual Q sorts, but as I shall discuss in the next section they were also particularly useful for the process of developing Factor interpretations.

4.4.5 Factor identification and Interpretation

Once saturation was achieved, that is, no new perspectives were being identified among participants, all completed Q1 responses were gathered for factor analysis. This process aimed to identify factors (or groups) of participants who ranked statements in a similar way, with each being representative of a unique perspective. PQMethod v2.35 was used to carry out the factor analysis computations needed to identify different perspectives among the Q1 responses, which is widely used in Q studies (Schmolck, 2002).

The PQMethod output provides correlation data between all pairs of participants' Q sorts, which showed an average correlation between Q sorts of .2719. This indicated a relatively heterogeneous relationship among participants' views on SER, which meant that the process of identifying meaningful factors would require an iterative approach – a relatively common occurrence among Q studies of this nature. The significant threshold calculation, from Brown (1980, p. 222–223), was used to determine the threshold for a significant loading on a Factor, at .28.²¹ Using this threshold, various factor extraction and data rotation methods were performed with the aim of having as many participants as possible significantly loaded on to at least one Factor. After various iterations, this led to three Factors being identified for extraction, using the Horst Centroid Method and Varimax data rotation, both of which are common techniques among QM research.

²¹ Each participant's loading on a Factor is a numerical representation of the relationship between their individual perspective, and the perspective represented by the Factor. A significant relationship is determined to exist when the loading exceeds the significance threshold.

I was initially concerned with the extraction of the third Factor, as its eigenvalue (EV) was just over the prescribed threshold for extraction (1.01), suggesting a relatively unstable Factor (Watts & Stenner, 2012, p. 104), and there were only a few significantly loaded participants who were not loaded on another Factor, otherwise known as confounded loadings.²² In spite of the somewhat messy composition of the third Factor, I decided ultimately to include it for extraction to represent a possible ‘middle ground’ approach to SER. These middle-ground approaches have been identified in other accounting research as often illustrating the recontextualisation of complex issues, such as sustainability (or sustainable development) (Byrch et al., 2015; Hopwood et al., 2005; Livesey, 2002; Milne et al., 2009).

The three Factors identified each had at least two significantly loaded participants, explaining a combined 57% of the variance seen among Q sorts. Of the 34 participants involved in the study at Q1 (including my own Q sort for reflexivity), 18 had confounded loadings and 16 loaded significantly on to only one Factor. Of the 16 participants who loaded significantly on to only one Factor, eight loaded significantly on to Factor 1, four on Factor 2, and two on Factor 3.²³ Only one participant did not load significantly on to any of the Factors, except for a significant negative loading on F1, meaning that their Q sort represented the opposite of the perspective represented by the Factor. These loadings can be seen in Table 4.2, where significant loadings are shaded. Furthermore, the loadings of non-confounded participants are in bold.

A correlation analysis was also performed between each combination of the Factors extracted²⁴. The correlation analysis helped provide an approximate idea of the similarity or difference between the Factors identified. From this information, Factors 1 and 2 were in slight opposition to one another, with a negative correlation of -0.0378 between them. Both Factors 1 and 2 shared, interestingly, a small, yet positive correlation with Factor 3, being .2354 and .2946 respectively. This indicated there were shared elements of Factor 3 with each of the other two Factors, suggesting again that Factor 3 represented a middle-ground perspective.

²² Confounded participants are those who load significantly on to more than one Factor. It is a common practice in Q studies, but by no means a standard, not to use these participants for Factor rotation, as their confounded views could muddle the interpretation of the Factor.

²³ With the significance of a Factor loading determined to be .28, it is important to note that this means that any Factor loading $>.28$, or $<-.28$ was considered to be a significant representation of some aspect of the individual participant’s perspective.

²⁴ This correlation analysis is discussed further in section 5.3.1, and presented in Table 5.2.

While there is no set method for developing factor interpretations, I chose to use the crib-sheet method outlined in Watts & Stenner (2012) for its systematic approach towards developing factor interpretations. Essentially, the crib sheet is a process to create a 'cheat sheet' of information on the rankings of each statement within each factor. The completed crib sheet acts as a reference guide for the researcher to hone in on the important statement loadings within each factor array.²⁵ Crib sheets were developed for all three Factors, and additional post-sort interview data from the highest loading participants on each Factor were cross-analysed to develop an interpretation of each Factor.

Given my knowledge of the highest loading statements on each Factor, the crib-sheet method and the additional qualitative information I had collected on those individuals with the strongest loadings on each Factor, I created names for the perspectives represented by each Factor to be used throughout the remainder of my research. Factor 1 had a strong connection to CR (henceforth F1(CR)), and Factor 2 had a strong connection to BC (henceforth F2(BC)), but Factor 3 was much harder to place. On examining the different sources of data collected on Factor 3 and the individuals who loaded significantly on it, I determined that the most identifiable characteristic was their view of incremental change (henceforth F3(INC)). The interpretations developed for these factors can be found in *Appendix F*.

²⁵ For an extended discussion of the crib-sheet method, see: Watts & Stenner (2012, p. 156).

Table 4.2 - Q1 Factor Loadings

ID#	Class	Sex	Age	Q1		
				F1	F2	F3
1103	P	M	35-43	0.0624	0.5583	0.1236
1234	P	M	62+	-0.7730	0.2361	0.0945
1337	P	M	26-34	0.3623	0.1506	0.6292
1355	S	F	17-25	0.5096	0.3879	0.3595
1372	S	M	17-25	0.6626	0.1903	0.4157
1601	S/P	F	35-43	0.6214	0.2812	0.2576
1957	P	M	53-61	-0.2713	0.6166	0.2211
2006	A	M	35-43	-0.3246	0.3189	0.0543
2058	A	F	53-61	0.4446	0.4015	0.2321
2205	S	F	17-25	0.1588	0.1208	0.4929
2468	S	M	17-25	0.7491	0.0666	-0.0526
2590	A	M	62+	0.5497	0.3091	0.0795
2611	P	M	26-34	0.8183	-0.1581	-0.0404
2714	P	F	26-34	0.8681	-0.0465	-0.0149
2907	P	M	53-61	-0.3974	0.3103	0.4912
3830	A/P	M	53-61	0.4419	0.5781	0.3159
3929	A	M	62+	0.8327	0.0885	0.0752
4321	A	M	62+	-0.2015	0.6665	0.3193
4784	S/P	F	35-43	-0.0883	0.3438	0.6202
5173	P	M	35-43	0.2491	0.4806	0.1908
6273	A	M	44-52	0.7888	0.0656	-0.0108
6826	P	M	17-25	0.7245	0.2834	0.3392
6969	A	M	62+	0.6911	0.1848	0.4765
7788	P	M	53-61	0.1044	0.5192	0.5449
8956	A	F	26-34	0.8245	0.1860	0.2791
9458	S	M	17-25	0.2831	0.4048	0.1993
9684	A	M	44-52	0.8054	-0.0079	0.2576
9999	A/S	M	26-34	0.8895	0.1144	0.0631
0000	S	M	26-34	0.6479	0.4629	0.1633
0105	S/P	F	35-43	0.0559	0.6387	0.5142
0158	P	M	53-61	-0.2445	0.3358	0.7660
0208	S	M	26-34	0.5292	0.5366	0.1924
0308	S	M	17-25	0.1787	0.2497	0.3840
2468A	A/S	M	26-34	0.6458	-0.0550	-0.2190

4.4.6 Selection of participants for the dialogue and control groups

Having identified and interpreted factors, my attention shifted to the selection of participants for either the Dialogue or Control groups. As discussed in section 3.3, the SER Dialogue was designed and developed to be discursively representative. While the framing of this design came from the aims and steps of CCM (section 4.2.2), the selection process needed, in practice, to enable a diversity of perspectives to be represented in each group. Using the data derived from QM,

individual Q1 Factor loadings of participants were used as a guide to identify discursively representative groups of participants. A short-list of participants was developed with an emphasis on the balanced representation of each Factor in both participant groups, and the strength of each participant's Factor loading was also taken into account in the selection process.

I decided also that the two non-accounting participants (discussed in section 4.4.3) would not be included in my analysis of shifts in perspective from Q1 to Q2. While inclusion of these two participants' views in Q1 helped to broaden the scope of perspectives from which Factors were identified, it was determined that their continued inclusion had the potential to detract from any analysis that would eventually be developed, so they were removed entirely from the dataset at this juncture.

Schedule conflicts and prior commitments prevented some participants from being able to commit to participating in the Dialogue group, at which point they were then asked to participate instead in the Control group, and the next highest loading participant on the Factor they were meant to represent was contacted. Confounded participants were also contacted regarding participation, as they were seen to represent perspectives that were 'between the margins' of the Factors identified. Eventually, thirteen participants agreed to take part in the SER Dialogue and twelve in the Control group.

4.4.7 Dissemination of Results to Participants: PqR and RQ1

After participants had agreed to take part in either the Control or Dialogue groups, individual Q1 loading data was disseminated among participants, along with additional consent forms for their continued participation. All participants received group information sheets, describing what would be required of them for participation in their respective groups. Included in this information was a personalised Q report (PqR), a copy of a table from Brown & Fraser (2006) used to develop the Q set, as well as the first of three reflection questionnaires that were developed to replace the in-person, post-sort interviews used for Q1,²⁶ as it was not feasible logistically to conduct them in person.

PqRs were specifically developed for each participant, and presented the interpretation of each Factor with their corresponding loading from Q1. This report served both to inform participants of the Factors that were identified from Q1 and enable participants to locate themselves in relation to each perspective. The information helped inform participants about their own perspectives before

²⁶ All of these materials can be found in *Appendix G*.

they took part in either the Control or Dialogue groups. No information was made available on the number of participants significantly loaded on each Factor, as I was concerned that such information might bias their views when answering RQ1.

4.4.8 RQ1

The initial reflection questionnaire (RQ1) was developed to gather participants' thoughts on the representativeness of their Factor loadings, as well as their views on those Factors which represented divergent perspectives.²⁷ RQ1 responses proved useful in assessing the representativeness of participants' individual Factor loadings (see: section 6.4), but they also informed the development of the SER Dialogue. RQ1 responses were thematically analysed to identify areas of conflict and consensus among divergent perspectives, which ultimately informed the discussion topics chosen for the SER Dialogue. In addition, participants' views of divergent perspectives proved useful as anonymous quotes for stimulating discussion during each topic (for example, see discussions across section 4.4.13).

4.4.9 Assessment of the between group comparability (Dialogue versus Control)

Before discussing how each participant group was developed, it was important to assess before the SER Dialogue whether the representation of Factors in each group was balanced. This was important, as the quasi-experimental design of my research relies on the comparability of the Dialogue and Control groups in order to draw inferences from the experiences of Dialogue group participants and to assess the impact of their participation in the SER Dialogue.

Factor loading scores are a way of gauging the extent to which a factor is represented in the perspective of an individual participant, but they are by no means a perfect representation. This is the reason that additional qualitative information is necessary for developing the interpretation of Factor loadings. However, in order to assess statistically the representation of different perspectives between two groups of individuals, a common metric is needed that can lend itself to statistical analysis.

Similar to the process for evaluating between-group comparability, prescribed by Cuppen (2009), I conducted three one-way ANOVA tests on the Factor loadings of each participant's Q1 Factor loadings within each participant group in order to assess the representation of each perspective between groups. Such tests showed there was no statistically significant difference in the F1(CR), F2(BC) or F3(INC) loadings between participants from different groups, (F1(CR): $F(1, 18) =$

²⁷ A copy of RQ1 can be found in *Appendix G*.

.301, $p = .590$; (BC): $F(1, 18) = .002$, $p = .969$; F3(INC): $F(1, 18) = .296$, $p = .593$). Therefore, from a statistical perspective, the Factor loadings of participants in the Control and Dialogue groups represented each of the three Factors with a similar strength in loading. These findings were taken as affirmation of the between-group comparability at Q1, increasing the probability that any changes in perspective identified among the Dialogue group participants were the result of their participation in the SER Dialogue.

4.4.10 Development of the Control group

The Control group was developed to be treated as similarly as possible to the Dialogue group, receiving similar communications and information as the Dialogue group; the only notable difference was participation in the SER Dialogue. In practice, this meant a set of e-sorting materials were specifically developed and distributed to participants so they could complete Q2 on their own. Included in these materials were the same sorting instructions used for Q1, information on their participants' group in the context of my research, a printer-friendly version of all the materials needed to perform Q2, a blank sorting response grid, RQ2 (*see: Appendix I*), and instructions on how to submit the completed materials. To increase the completion rate of Q2, Control group participants were contacted by telephone and given the option of scheduling a time to meet with me to complete Q2 and RQ2. Some participants took advantage of this, while the majority completed the materials on their own. Three participants had errors in the materials they returned, which caused delays in processing the Q2 and RQ2 data, and resulted in the removal of one participant from the study.

4.4.11 Development of the SER Dialogue

The Dialogue group took place in a space for agonistically pluralist discourse, the SER Dialogue. The SER Dialogue was developed as a one-day workshop that would expose participants to divergent views and, in line with both CCM (section 4.2.2) and CDEs (section 3.5.2), would also encourage them to engage critically with each other so as to surface the values and assumptions underpinning their own perspectives. As discussed earlier in section 4.4.6, the selection of Dialogue group participants was made to ensure that the SER Dialogue would be discursively representative of divergent views that existed among the participants. There was no guarantee participants were confident in their knowledge of SER or that they would interact with one another, let alone engage critically, so the structure of the SER Dialogue was reviewed for ways to mitigate these concerns.

In similarly developed studies, participants were not always directly involved with the issues they were asked to discuss, so some studies also had activities, such as field trips and expert presentations, which were used to inform participants on different aspects of the issue prior to discussion (Cuppen, 2009; Niemeyer, 2002). In the context of my research, participants were selected based on having some degree of pre-existing familiarity with the issue of SER, so it was determined that such informative exercises would not be required in the SER Dialogue.²⁸ The information disseminated among participants after Q1 (such as their PqR), in addition to the information they had received until this point about the research, was seen as a sufficient resource from which participants could inform themselves of the various perspectives that were identified on SER. Whether participants chose to read this information was considered to reflect their individual approach toward engagement with divergent perspectives and was not something that could be controlled for.

No set of 'facts' could be presented to participants about the purpose of SER or how it should be developed. The Factors extracted from Q1 showed clearly that a range of views existed among participants, each of which had merits in its own right; but the purpose of my research was not to develop a normative understanding of SER. Considering the small amount of time participants would be in the SER Dialogue, it was decided to focus on enabling dialogue that could be as robust as possible among participants. Staying with the theme of authentic and naturally occurring conflict promoted under CCM, I decided also not to use an artificial means of stimulating debate in the SER Dialogue, such as a devil's advocate approach (Cuppen, 2009, p. 57; 2011, p. 39). Prior research which evaluates the quality of group decisions generated from discussions, subject to a devil's advocate influence, are mixed (Schweiger & Finger, 1984); and such stimuli were regarded as potential sources of bias on the types of information discussed.

Rather than relying on artificial stimuli to induce conflict among Dialogue group participants, I decided to use data gathered during Phase 1 to structure the SER Dialogue in a way that would increase the likelihood of participants 'naturally' challenging each other's underlying assumptions and beliefs. Distinguishing statements among Factors, as well as RQ1 responses, were reviewed to identify themes for discussion that would likely surface underlying tensions among participants. The distinguishing statements were helpful for identifying areas of tensions, and they could be cross-referenced with individual Factor loading information to identify points of conflict and consensus between pairs of

²⁸ Refer to section 4.4.2 for details on the selection of participants.

individual participants. The individualised data generated in QM was also particularly helpful in the design of small-group and paired discussions during the SER Dialogue, as I shall discuss later in this section. This was one of the major advantages of using QM to administer CCM, as the Q data facilitated a strategic structuring of participant interactions in the SER Dialogue to induce exposure to divergent perspectives. However, not all conflict is constructive, so loose measures were also taken to ensure that discussions remained manageable for participants to engage in, while also not constricting the expression of perspectives. As well as the use of a facilitator (discussed in section 4.4.12), ‘ground rules’ for discussion were used (discussed in section 4.4.13).

After reviewing and analysing participants’ RQ1 responses, four discussion topics were identified for use within the SER Dialogue: 1) *Competing Perspectives* 2) *Accountability* 3) *Change*, and 4) *Education*. Each discussion topic represented broad categories of conflict, but rather than present them to participants as descriptions of the conflict they represented, quotes were extracted and anonymised from RQ1 responses to instigate discussion among participants. The categorisation and presentation of discussion topics provided structure to the SER dialogue, making it more manageable for participants. Participants were allowed to develop their own understandings of each discussion category from information provided to them, giving them the freedom to interpret any conflict with their own perspectives. Furthermore, as comments were made in reaction to quotes from each discussion category, participants were encouraged to reflect on the underlying assumptions and biases of their perspectives in order to articulate their perspectives and engage in dialogue. Once the broader discussion categories were set, it was necessary to devise how best to implement each of them within the SER Dialogue to facilitate engagement among participants. Styles of engagement can also vary from person to person, so while some people may like to engage in a large group setting, others may prefer one-on-one or small groups. For that reason, each discussion topic was first discussed in either a small group or one-on-one pairing for half the allotted discussion time. Participants then reconvened into a large group discussion so as to report back on their discussions and expand on them in a larger setting²⁹.

Paired discussions were designed to initiate two types of interaction using Factor loading and RQ1 data from Q1; one was conflict oriented, and focused on encouraging participants who held divergent views to engage with each other, while the other focused on pairing participants with similar views. Small-group discussions were structured so as to mix different sets of participants with both

²⁹ For an overview of the group/paired discussion breakdown, see documents in: *Appendix I*.

similar and divergent perspectives. The combination of small and large groups, as well as paired discussions, provided the SER Dialogue with a wide variety of spaces for discourse that increased the likelihood of exposure to divergent perspectives.

Finally, in line with the agonistic positioning of my research (section 3.3), it was made explicitly clear to participants that the SER Dialogue was not oriented towards building consensus among participants. In the weeks leading up to the SER Dialogue, participants were contacted with information and details about the SER Dialogue. During correspondence with each participant, a concerted effort was made to state clearly that my research was interested in their individual perspectives and was not concerned with or oriented towards building consensus. This does not mean that consensus was not allowed to occur, rather that it was not the aim of the SER Dialogue.

4.4.12 Facilitator

To mitigate the effect of my own biases and increase the probability that participants would confront differences in the perspectives of each other, an external facilitator with experience managing multi-stakeholder discussions was brought in to conduct the SER Dialogue. I informed the facilitator that I would be available for technical support on any issues that might need clarification, but she was instructed to use my input only as a last resort for issues they could not resolve within the group.

The facilitator was provided with a copy of the Factor interpretations and was met with twice beforehand to discuss each of the participants and to ensure she was adequately prepared to facilitate the SER Dialogue. The meetings emphasised, again, that the focus of the SER Dialogue was not on building consensus, but rather, was about generating discussion and exposing participants to perspectives that were different from their own. The facilitator was also instructed to focus discussion around items of conflict and agreement, to identify and draw in any participants who were not participating in discussion, to make sure everyone had a chance to speak, and always to allow time for group dialogue to develop naturally before intervening to manage it. The notes given to the facilitator on the day of the SER Dialogue can be seen in *Appendix J*.

4.4.13 Administering the SER Dialogue

Three different reminder emails were sent to each participant in the weeks leading up to the SER Dialogue to emphasise the time, date and location of the SER Dialogue. The SER Dialogue was scheduled for the same day as polling day for the national elections in New Zealand. Additional preparations and information had been made available to help participants find the best time and location to cast their vote before polls closed, in order to mitigate interference with their participation in the SER Dialogue.

On the day of the SER Dialogue, I greeted participants as they arrived and showed them to the boardroom where the SER Dialogue was to take place; on arrival in the room, they met the facilitator, were provided with morning tea and mingled with other participants as they arrived. I then opened the dialogue by thanking participants for their time, introduced the facilitator and reiterated the purpose of the SER Dialogue³⁰. After this introduction, I informed participants that my primary supervisor and I would remain in the venue as observers, and that they should seek to answer any questions they may have among their group or the facilitator. A slide of the day's schedule was then put on the overhead projector and the facilitator took control.

The facilitator began by introducing herself to participants and moved directly into laying down the 'discussion ground rules' that everyone had to abide by for the day. The rules were based on the spirit of Chatham House Rules³¹ and it was reiterated to participants that there were no 'right or wrong' perspectives. Before allocating participants to their small groups for the first discussion, the facilitator laid out the following rules to guide the day's discussions:

- Respect all opinions, all the opinions here are valid
- Try to listen to understand and speak to be understood
- Allow everyone a chance to speak and to be heard
- Be aware of confidentiality and ethics (Chatham House Rules)
- Everyone is equal here
- There is no 'wrong' answer
- Explain your perspective instead of relying on examples to illustrate them.

³⁰ This review focused on there not being any 'right or wrong' perspectives, no need to find consensus, and that I was interested in everyone's individual perspectives.

³¹ See: www.chathamhouse.org/about/Chatham-house-rule

To keep an accurate record of the discussions that took place at the SER Dialogue, audio-visual (A/V) equipment was set up prior to the arrival of participants and arranged so as to record the small and large group discussions. Participants were aware they were being recorded, but the A/V set-up could not record paired discussions, meaning that there is no record of discussions for the six paired discussions under two of the discussion topics: *SER and Accountability*, and *Education*. Aside from this uncaptured data, the A/V data collected provided an accurate reference on which I could build my assessment of the impact that the SER Dialogue had on participants' perspectives. The following is an overview of my notes from the SER Dialogue.³²

Competing Perspectives

The first discussion topic, *Competing Perspectives*, proved a good starting point as it helped to initiate conversations. While it took a few minutes for each small group (referred to as Group 1 and Group 2) to begin discussing the quotes given to them, once they began, discussion seemed to flow naturally, and each group member appeared to be given an opportunity to speak without assistance by the facilitator. This discussion topic appeared to be an effective way to begin the SER Dialogue and to draw participants in to discursive engagement.

SER and Accountability

Discussions around *SER and Accountability* started off with paired discussions that were focused on confrontation. Upon returning to the large group for discussion, the facilitator listed several different, general questions I had provided to spark conversation among the group, but she also advised that they could discuss any matters that were raised in their paired discussions.

Change

After returning from lunch, participants were divided into small groups for the third discussion topic, *Change*. Both small groups fell into conversation easily by engaging with different manifestations of change.

Education

The topic of education was raised at least once during every discussion topic. So, given its prominence across earlier discussions, having it as the final discussion topic helped not only to summarise many points made during earlier topics, but also provided participants with an opportunity to expand on views they had expressed earlier. In the process of doing so, elements of participants' underlying values and assumptions were clearly identifiable in their statements.

³² A more detailed discussion of the SER Dialogue can be found in section 7.2.

4.4.14 Q2 and RQ2

Q2 was the same as Q1, but it was administered differently to each participant group. Dialogue group participants completed Q2 at the end of the SER Dialogue, while Control group participants were emailed instructions and Q2 materials on the same day as the SER Dialogue to be completed at their convenience. Given differences in the administration of Q2, face-to-face, post-sort interviews were not logistically possible. Instead, questions were developed for RQ2 to capture data on each group's experiences.

Given that I was no longer focused on identifying and interpreting a range of divergent perspectives, or developing the SER Dialogue for that matter, RQ2 was developed for a different purpose from RQ1. The primary concern with Dialogue group participants was to gather data on their experiences while participating in the Dialogue, so their RQ2 (RQ2-Dialogue) questions focused on their interactions with other participants in the SER Dialogue, any impact they thought this had on their own views, and their reflections on the SER Dialogue more generally (a copy of RQ2-Dialogue has been provided in *Appendix H*). Alternatively, as I discussed in section 4.4.10, because Control group participants were allowed to engage (or not) with information at their own discretion, their RQ2 focused specifically on gathering information about the amount of reflection each participant had on the information provided to them and any perceived impact it may (or may not) have had on their views. Both versions of the RQ2 can be found in *Appendix H* and *I*.

4.4.15 RQ3

The final set of data gathered from participants for analysis was RQ3. After the shifts in participants' perspectives had been identified, questions were raised regarding the endurance of these shifts and, for that matter, experiences over time. Thus, RQ3 was developed as an alternative means of assessing the impact of time on participants' perspectives.

RQ3 was primarily developed to identify both how much participants had reflected on their perspective and if any changes had occurred to it since they completed RQ2. Admittedly, a better understanding could have been developed from a third Q sort, but participant fatigue was an ongoing concern in my research. Thus, RQ3 was emailed to both groups of participants within two months of holding the SER Dialogue. Unlike with RQ2, the same RQ3 was provided to both groups of participants (*see: Appendix K*).

4.5 Conclusion

4.5.1 Discussion

In this chapter I have sought to provide a review of how my research was designed, developed and operationalised. I began by outlining the aims, process and steps of CCM, followed by a discussion on the use of QM to operationalise CCM within a quasi-experimental repeated Q design. Each underlying component of my research was then reviewed, beginning with the way Q materials were developed and participants were selected.

Q1 and the post-sort interview were the first sets of data collected from participants. After discussing how these were developed and administered, I explained how three Factors, *F1(CR)*, *F2(BC)*, and *F3(INC)*, were extracted and interpreted. Information obtained from this process was then used to inform the allocation of participants into two groups: *Dialogue* and *Control*. In addition to discussing how participants were selected for each participant group, I provided an assessment of the between group comparability of these two streams of participants in order to verify the comparability of the groups with one another at Q1.

After participants were allocated to different groups, Factor loading data was then disseminated to participants together with other materials, namely RQ1. I then explained how the SER Dialogue was developed and administered, including how RQ1 responses were used to inform the development of the SER Dialogue. Additional details on the proceedings of the SER Dialogue were also provided in these discussions.

Q2 was administered to both groups of participants at the same time, but in different ways, with the Dialogue group performing Q2 on completion of the SER Dialogue, and the Control group being sent e-materials to complete Q2 at their convenience. Given the logistical constraints of both groups completing Q2 separately, as well as a need for reflections on each group's experiences, the development and administration of RQ2 were then discussed.

Finally, I discussed the development of RQ3 for assessing the endurance of shifts identified and to identify any additional reflections since their Q2 and RQ2 were submitted. Only one version of RQ3 was developed, which was administered to all participants in the same way.

4.5.2 Summary

One contribution of my research I shall expand on in Section 8.5.5 is the research design and its application of cross-discipline methodologies. CCM, QM and discursive representation, as well as quasi-experimental and repeated Q designs, were all major influences on the way I developed my research. Across this chapter, I have sought to explain how each of these concepts was interpreted and combined in my research. As a suite of interdisciplinary methods and concepts, my research design has facilitated the identification of a range of divergent – and inherently complex – perspectives among participants, the allocation of participants to discursively representative groups and the development of the SER Dialogue as a CDE.

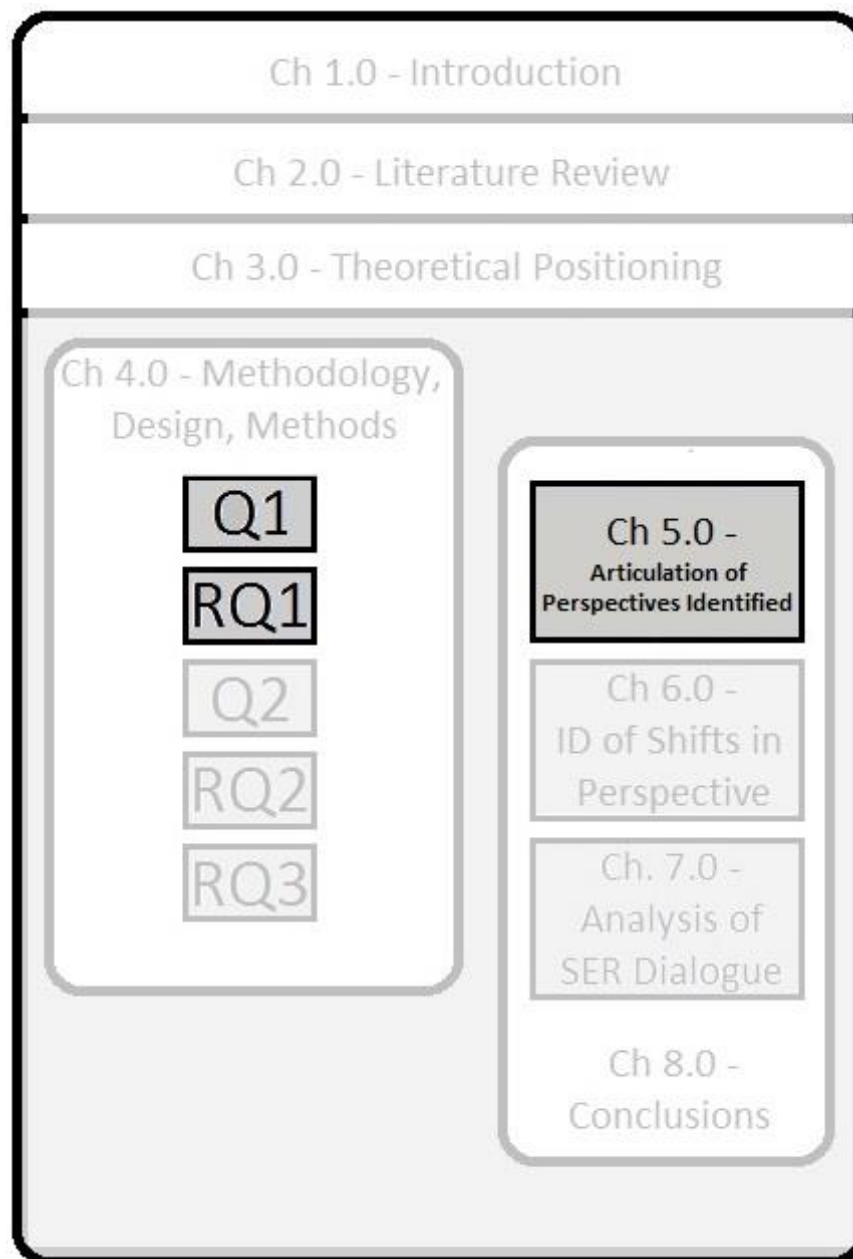
While the design and operationalisation of my research are oriented toward addressing its aims, inherent limitations exist that stem from these decisions and need to be addressed. Given the small sample-size of my research, generalisability is the most obvious of these limitations, but there are also limits on the explanatory capabilities of the quantitative data collected.

Regarding generalisability, the small sample-size used in my research does not facilitate the extrapolation of results beyond the context of my research. As discussed briefly in section 4.2.3, QM is not oriented towards generalisation onto populations, but is instead focused on identifying, understanding, and comparing different viewpoints. In this regard, low participant numbers are not seen as a hindrance to the larger study, but from the theoretical positioning of my research, the over-generalisation of findings is seen as a very real concern³³.

The next chapter is the first of three analysis chapters in which I articulate the perspectives identified from participants Q1 and RQ1 responses, which is used to inform the development of Phase 2 and the SER Dialogue. Furthermore, this analysis provides an in-depth understanding of the discursive landscape surrounding participants' perspectives of SER.

³³ See section 3.4 regarding resistance to new forms of monologism within an agonistic approach to CDA.

5.0 ARTICULATION OF PERSPECTIVES IDENTIFIED



5.1 Introduction

In section 4.4.6, I discussed how discursively representative groups of participants were selected for participation in the Dialogue or Control groups in Phase 2. This process was substantively informed by participants' loadings on the Factors that were identified and extracted from their Q1 responses, but I have yet to discuss and analyse the composition of these Factors, or perspectives, and their similarities and differences. This chapter aims to inform a holistic understanding of the discursive landscape that exists among participants' perspectives of SER. In doing so, it engages with the composition of each Factor extracted at Q1 and examines its ideological alignment with the archetypes used to construct the Q set, explores the political frontiers between each pair of Factors through areas of conceptual conflict and agreement, and explores the underlying rationale of a participant's alignment with each Factor on which they loaded.

To accomplish the aims of this chapter and to provide a more comprehensive understanding of the perspectives identified at Q1, the following discussions are structured around the first sub-research question:

Do accountants have divergent perspectives of SER? If so, what are they, how are they different, and why do accountants have them?

First, I explore the different perspectives identified by analysing their statement compositions. As discussed in section 4.4.5, the Factors extracted represent shared perspectives that were identified among participants' Q1 responses. Each Factor has a unique statement ranking composition which distinguishes it from another, so I shall articulate and explore each of them to help illustrate the defining characteristics.

Having presented an understanding of each perspective, I then discuss the differences between each pair of perspectives in order to illustrate the political frontiers between them. Section 4.4.5 also discussed how some participants had confounded Factor loadings, that is, their perspectives were identified as being located between the margins of the perspectives identified. The existence of such perspectives illustrates the complexity of subjectively constructed perspectives and the 'grey area' that exists between each Factor. The political frontiers between each pair of Factors demarcate the discursive landscape between perspectives, and in this regard an informed understanding of these frontiers can help identify areas of similarity and difference between perspectives.

With prior discussion focusing on the intrinsic composition of each Factor and the political frontiers between them, the last aspect of these perspectives to be discussed are the underlying rationales of those participants who aligned with each of them. These discussions examine a combination of the data collected from post-sort interviews and RQ1 responses of participants who significantly loaded on to, and identified with, the perspective represented by each Factor, focusing on their underlying rationale. Participants aligned their views with each perspective for a variety of reasons (some positive, some negative, some based on experiences, and some grounded in opposition to an alternative), but within the context of each perspective, I shall seek to identify common characteristics of their association with the perspective.

5.2 What were the different perspectives identified?

5.2.1 Review of Factors Identified from Q1

A detailed interpretation of each Factor identified can be found in *Appendix F*, but a brief review of each Factor is provided in Table 5.1. Information on the explained variance and number of participants loaded on to each Factor (both positively, and negatively) from their Q1 sorts is also provided.

Table 5.1 - Summary of Factors

	Summary of Factors identified from 'initial' dataset		
	F1(CR)	F2(BC)	F3(INC)
% explained variance (EV)	35% (11.95)	18% (6.06)	3% (1.00)
No. of participants significantly loaded	23 (21+,2-)	19 (+)	14 (+)
Purpose	SER is essentially a moral and political, rather than business, imperative that should enable critical reflection.	SER is a holistic tool for business decision-making that can help management explore the linkages between corporate social, environmental and financial performance.	SER should open up conversations by creating new visibilities and facilitating discussion and debate amongst interested parties. It is not as easy as saying its all 'win-win', we have both common and separate interests.
Role of Stakeholders	SER should promote engagement between different perspectives, but there is a real risk that will be ignored in this process.	Stakeholder interests help inform the decision-making process regarding SER, but the financial interests of shareholders have priority.	Management must develop a relationship with stakeholders when developing SER, but the relationship must be managed by the end goal of maximising profits for shareholders.
Views on Regulation	Mandatory regulation is needed, but efforts to regulate SER will ultimately be subverted by a capitalist bias.	SER may require some regulation to ensure comparability, balanced reporting for accountability, monitoring, and decision-making purposes.	Regulation must be co-developed with businesses so they are not disadvantaged in the process.
Future of SER	SER has little chance of developing real corporate accountability without radical change to the dominant capitalist structure.	Managers need to weigh the costs of SER disclosures against the benefits to the business.	SER is currently not achieving meaningful engagement, but incremental changes will eventually address some of these concerns.

5.2.2 A plurality of perspectives

The prospect of uncovering a range of views not only suggests the seeds of possibility for change from within, but also provides encouragement to those seeking to connect from the outside.

- Byrch et al. (2015, p. 672)

The representation of a broad spectrum of views is not only important to the creation of a space for agonistically pluralist dialogue in the SER Dialogue within my research, but the mere recognition that alternative viewpoints exist can drastically change how the topic is understood and engaged with. Consider the hegemony of a BC approach to SER in mainstream accounting. The identification of alternative perspectives suggests that a contested discursive landscape surrounding perspectives of SER exists at least among participants who took part in my research. Acknowledgement of this contestation rejects, at the very least, the notion that SER is another objective report in the accounting 'tool-box', lending support (whether motivational or empirical) to those seeking change

from within the profession, but also highlighting the potential for actors outside the profession or mainstream discourses to access and engage in the debate. These areas of commonality hold the potential to develop ‘chains of equivalence’ between previously disparate perspectives by surfacing conceptual links that may have been previously overlooked or unrecognised (Laclau & Mouffe, 2001; see also: Castle, 1998).

Three broad perspectives of SER were extracted from participants’ Q1 submissions, each representing a distinct perspective of SER. As discussed in section 4.4.1, the Q set used to identify these Factors comprised ideologically consistent statements generated from archetypal perspectives found in academic literature. None of the Factors identified was a ‘pure’ representation of any of the archetypes used to develop the Q set, but some Factors, particularly F1(CR) and F2(BC), bore a strong resemblance to the CR and BC approaches, hence the Factor names given.

The discursive landscape illustrated by the range of Factors identified is diverse and illustrates a contested terrain. As discussed in section 4.4.5, two non-accountant practitioners were included in the initial dataset to identify perspectives that may not be represented among my P set. Of these two participants, 2907³⁴ had a confounded loading across all three Factors (being negative on F1(CR)), but 1234³⁵ was only loaded significantly negatively on F1(CR). These loadings suggest 1234 held a perspective that was ideologically opposed to that of F1(CR), and given that they did not load significantly on any other Factor, it is possible they held a perspective of SER that was not represented by any of the Factors identified.

I believe in the importance of property rights and well-functioning institutions. Obviously the market is generally the best mechanism we have to enable wealth enhancement (if that is a worthy objective). If it doesn’t work, then regulation is required, especially for some externalities. That is all about the right incentive/disincentive set in the democratic process. Ultimately, consumers vote with cash, and business has to respond to their preferences. - 1234, RQ1, *Question 1*

Participant 1234’s references to ‘property rights’, ‘institutions’, ‘market’ mechanisms, ‘wealth enhancement’, incentivisation and consumer capitalism, suggest that their view was closely tied to a more neo-classically oriented

³⁴ Participant 2907 Q1 Loadings: F1(CR)-.3974, F2(BC).3103, F3(INC).4912

³⁵ Participant 1234 Q1 Loadings: F1(CR)-.7730, F2(BC).2361, F3(INC).0945

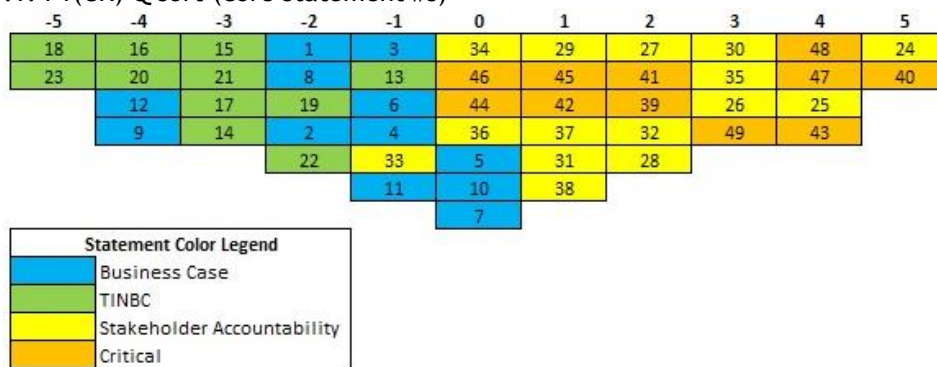
approach to SER; furthermore, their relatively strong negative loading on F1(CR) indicates that they were ideologically opposed to the perspective it represents.

Factors extracted can only be used to provide an indication of an individual's perspective, but the proximity of this alignment is sufficient to infer broad characteristics about their perspective, based on the strength of their Factor loading. In this sense, it was interesting that participant 1234 did not load on to F2(BC) given the nature of the perspective it represented. As a non-accounting participant, their loadings suggest the existence of alternative perspectives beyond the accounting profession. While an in-depth analysis of their statement rankings could help locate their views in relation to the perspectives identified, the articulation of 1234's individual perspective is less important to the aims of my research than the existence of a perspective that was not represented among the P set. It is important to recognise that 1234's loading indicates that the Factors identified among participants do not represent the entire spectrum of perspectives that can exist on SER.

A more general inference could be drawn across all three Factors: there is a need to produce SER, but its current forms are inadequate and require development. In the following discussions, I make reference to various statement rankings in order to articulate various aspects of the perspective represented by each Factor. Recalling that TINBC statements, included in the Q set, represented a view that there was no responsibility by business to society or the environment, the ranking of these statements varied under each Factor identified, but did not coalesce in a manner that suggested the archetypal perspective was being represented. Furthermore, there was no indication from any post-sort interview or RQ1 response that any participant aligned with the perspective represented by TINBC.

5.2.2.1 F1(CR) discussion

Figure 5.1: F1(CR) Q sort (core statement #s)



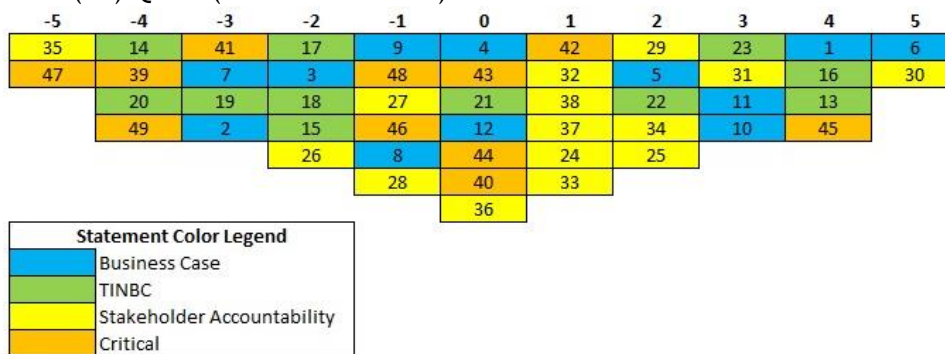
The composition of F1(CR) aligns with many aspects of the CR statements, but there is also a split alignment with various SA statements. Additionally, there is a strong opposition to both BC and TINBC statements. This was the only Factor identified with such a well-defined set of statements.

Views of SER as a ‘moral and political, rather than business, imperative’ and a negative view of the ‘capitalist society’ in which SER operates, represent aspects of this perspective that are more closely aligned with CR. Alternatively, creating ‘new visibilities and facilitating discussion and debate amongst interested parties’ also aligned F1(CR) with SA. Although many of the highest ranked statements in F1(CR) were split between the CR and SA approaches, it was the critical aspect of this perspective that appeared to resonate most strongly among the highest loading participants. As I shall discuss later in section 5.4.1, many of these participants frequently referenced the CR approach when attempting to articulate their perspectives, as represented in their Q sort. In this way, the defining aspects of this perspective appeared to be those aligned with a CR approach.

Another interesting aspect of F1(CR) was its rejection of TINBC statements. Figure 5.1 clearly indicates a negative view towards both BC and TINBC statements, but TINBC statements appeared to be the least favoured. Post-sort interview responses suggest that views toward TINBC originate from a negative view of the influences of shareholder primacy and the capitalist society in which SER is expected to operate. From a CR approach, the BC is seen as a subversion of SER, while TINBC is a more overt prioritisation of shareholders’ interests above all else. These post-sort responses also indicate, interestingly, that many proponents of F1(CR) are able to identify and conceptualise their own perspectives through their opposition to both TINBC and BC approaches.

5.2.2.2 F2(BC) discussion

Figure 5.2: F2(BC) Q sort (core statement #s)



F2(BC) was the most pro-business perspective identified, with aspects of the BC, SA and TINBC approaches being incorporated in its interpretation. Figure 5.2 illustrates the complexity of the split composition of F2(BC), which included, somewhat perplexedly, a positive view towards one CR statement, statement #45. The ranking of this statement illustrates why multiple data sources are used to develop factor interpretations.

SER is prevented from generating as significant an impact on the environment and society as it could, given that it is highly susceptible to being captured by business interests. - Statement #45, CR, *Future of SER*

From a CR perspective, statement #45 draws on the conceptual capture of SER by business interests, but a review of post-sort interview data collected from the highest ranking proponents of F2(BC) suggests a different interpretation motivated this ranking. Proponents of F2(BC) had a favourable view of the influence that business interests have on the development of SER, but they also recognised that the interests of business, society and the environment may not always align. From this perspective, the conceptual capture of SER can be interpreted as the development of an additional tool in the ‘toolkit’ of managers. These perspectives are markedly different from the intended sentiment of this statement, indicating that this ranking was not aligned with its CR origins.³⁶

Regarding the split alignment with SA, post-sort interviews indicate that proponents of F2(BC) recognised accountability to non-shareholder concerns and a desire to incorporate them into the business decision-making process, but

³⁶ This is also supported by the reduction in the ranking of statement #45 in the Factors extracted from the ‘new’ dataset after the completion of Q2. See the list of distinguishing statements for each Factor under the ‘old’ and ‘new’ datasets in *Appendix K*.

there was an overarching need to respect the financial interests of shareholders. In effect, F2(BC) had a functional understanding of stakeholders' interests, viewing their incorporation as a way to inform management of stakeholders' concerns in a risk-taking capacity as they engaged in business decision-making processes. The primacy of shareholders' financial interests in this process helped to interpret the alignment between F2(BC) and TINBC.

Both TINBC statements (#13 and #16) were the highest ranked TINBC statements across all three Factors identified (+4), both of which emphasised the subordination of concerns that did not benefit the financial interests of the organisation.

It is simplistic to assume that business and society will always interact harmoniously, and that a business case for SER can always be made. To be realistic, managers need to weigh the costs of disclosure against the benefits to the business.

- Statement #13, TINBC, *Purpose*

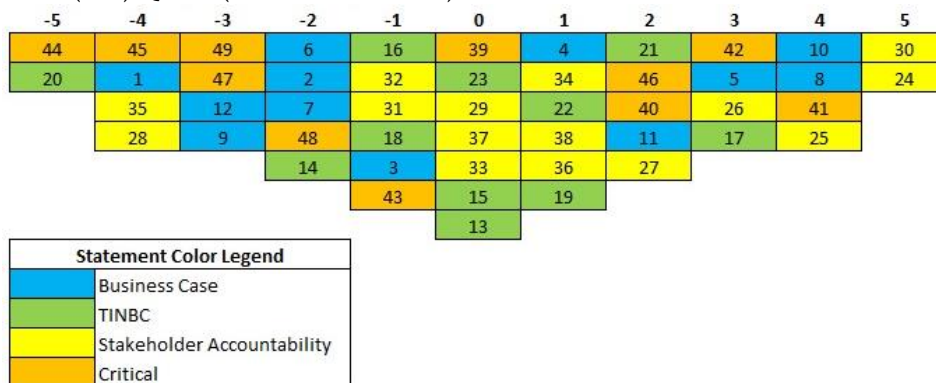
Although the concerns of stakeholders should be considered in SER, the shareholders of the business have a vested financial interest. As the owners of corporations, their interests and concerns must be given primacy.

- Statement #16, TINBC, *Role of Stakeholders*

The positive ranking of these statements does not mean that F2(BC) was attempting to dilute any obligation to those without financial interest, as promoted under TINBC. Instead, it appeared as though these participants sought to emphasise the obligation to those with financial interest, while simultaneously recognising (through their rankings of SA statements) that non-shareholder concerns could help inform business decision-making.

5.2.2.3 F3(INC) discussion

Figure 5.3: F3(INC) Q sort (core statement #s)



The composition of F3(INC) was relatively more difficult to interpret than the other two Factors extracted. Figure 5.3 illustrates the dislocated nature of its composition, with no readily discernible pattern identifiable from statement rankings alone. Aspects of the CR approach could be identified in the recognition of the domination of SER by capitalist-oriented values, and the SA approach was represented by a need to recognise the role of stakeholders and their concerns in developing SER. However, while proponents of F3(INC) acknowledged explicitly the importance of stakeholders' views in developing SER, they still recognised the role of business in maximising profits for shareholders and believed the relationship between shareholders and stakeholders must be managed with that primary end in mind. This sentiment was best represented in the ranking of statement #17 at +3:

SER necessitates that management develop a relationship with stakeholders. However, the role of business is to maximise profits for shareholders, so such a relationship must be managed with that primary end in mind.

- Statement #17, TINBC, *Roll of Stakeholders*

Statement #17 captures the 'inevitability' of business interests that resonate with many of these participants' perspectives. Participants with strong loadings on F3(INC) appeared to recognise the systemic issues that prevented the meaningful development and operationalisation of SER, going so far as to recommend that stakeholders should rely on externally created reports rather than those developed by corporates. However, despite this recognition, the majority believed the most realistic way to create change was to work within the current system, with respect to shareholders' financial interests. This incremental nature of this approach to change was the most consistent aspect of F3(INC), hence the

'INC' designation in its name. Regarding the regulation of SER, participants recognised the difficulty involved in such an undertaking and that there was no one-size-fits-all approach, eventually defaulting to a voluntary approach.

The process of identifying a consistent ideological grounding in F3(INC) was difficult, and as I shall discuss in the next section, it appears to be a relatively perplexed perspective that attempts to blend ideological perspectives that are somewhat incommensurable. A possible explanation is that individuals who aligned with F3(INC) had perspectives that were not yet fully developed, but it is difficult to ascertain the 'full construction' of an individual's perspective, as perspectives are inherently dynamic and constantly evolving.

F3(INC) was initially extracted as a potential illustration of 'contested middle ground', but on closer investigation F3(INC) appears to have a dispersed conceptual alignment. F3(INC) is somewhat better understood as a perspective which recognises that numerous problems exist, but is wary of the shock that radical reforms could cause. Disoriented by the dissonance of choosing between these incommensurable options, proponents of this perspective therefore default to what they know or are familiar with, which is a shareholder-oriented approach that aligns with a more traditional financial reporting orientation.

5.2.3 Review

Throughout this section, I have discussed the composition of each Factor which was extracted at Q1, with particular emphasis given to the elements that were central to the perspective represented by each Factor. A long-form interpretation of each Factor can be found in *Appendix F*, but in essence, each Factor can be understood as follows:

- F1(CR) approaches SER as a moral and political imperative, viewing it as being constrained by a mainstream capitalist bias, which prioritises shareholder interests.
- F2(BC) approaches SER as a tool for management, which can help them inform decision-making processes that will benefit the financial interests of shareholders.
- F3(INC) approaches SER as a means of opening up conversations among divergent interests, and although it is currently not engaged with meaningfully by all stakeholders, incremental change can eventually address these shortcomings.

Having articulated and examined the core range of perspectives surfaced in my research, I shift focus towards the conceptual boundaries between each Factor in order to understand better the margins between each Factor. The isolated versions of each perspective, discussed so far, will be fleshed out using qualitative data from the participants who aligned themselves with each perspective. These two sections, combined, will illustrate ultimately the perspectives that constitute the discursive landscape on perspectives of SER among my research participants.

5.3 How are the divergent perspectives of SER different?

In discussing the differences that exist between each Factor, my aim is to illuminate the political frontiers of each Factor. Here, political frontiers are understood in the ideological sense of power relations between divergent perspectives whereby 'us/them' positioning can be used to distinguish between alternatives (Mouffe, 2013). The identification of political frontiers enables differentiation between alternative perspectives by identifying the boundaries of conceptual inclusion and exclusion, thus shaping the 'social meanings and identities' that proponents embrace (Torring, 2005, p.23). To provide a more general understanding of the alignment between each perspective, I begin by performing a correlation analysis between each Factor identified. After a brief discussion of this analysis, statement rankings are then used to provide an initial indication of the issues that underpin the political frontiers between each perspective, as well as individualised qualitative data collected from post-sort interviews and RQ1 submissions from highly loaded participants on each Factor.

5.3.1 Between Factor correlations

Table 5.2 - Between Factor Correlations

	Between Factor Correlations		
	F1(CR)	F2(BC)	F3(INC)
F1(CR)		-0.0378	0.2354
F2(BC)			0.2946

The between Factor correlations presented in Table 5.2 can be used to develop an initial inference of the differences that exist between perspectives. These coefficients suggest a slight opposition between F1(CR) and F2(BC) (-.0378), and nearly the same amount of overlap between F3(INC) and both F1(CR) and F2(BC) (.2354 and .2946, respectively).

Considering the ideological orientations underpinning F1(CR) and F2(BC), it was somewhat expected that these two perspectives would be in opposition. Alternatively, as I discussed earlier in section 5.2.2.3, F3(INC) had a dislocated composition, making it difficult to interpret its conceptual alignment. However, the positive correlation between F3(INC) and both F1(CR) and F2(BC) indicates that the perspective has some conceptual overlap with each perspective, suggesting there may be areas of common ground. In the following discussions, I analyse the composition of each Factor with an emphasis on illuminating the political frontiers between them. Post-sort interview data, RQ1 responses and the individual statement rankings generated during Factor extraction are used to inform these discussions.

5.3.2 F1(CR) versus F2(BC)

F2(BC) was entrenched in the system which F1(CR) regarded as intrinsically flawed, while F1(CR) was calling for changes that F2(BC) viewed as unrealistic. On examining those statements with the largest difference in ranking between these two perspectives, clear differences are apparent regarding fundamental aspects of the perspectives they each represent. The largest difference identified between these Factors was in relation to statement #47:

SER has little chance of developing real corporate accountability unless there is radical change in the dominant capitalist structures.

- Statement 47, CR, *Additional Statements*

Radical change was identified as a divisive issue among many participants, which is the principal reason it was selected as a topic for discussion in the SER Dialogue (see section 4.4.11). Proponents of F1(CR) had a favourable view of radical change, believing it was the only way SER could hope to hold corporations

meaningfully accountable to society and the environment. Alternatively, proponents of F2(BC) viewed SER as a tool for management to inform decision-making, viewing calls for radical change as misguided and, perhaps more importantly, unrealistic.

There were also differences in the way F1(CR) and F2(BC) approached the purpose of SER. The morality based approach of F1(CR) approached SER from a need to uncover conflict and to identify where change was needed in organisational and societal activities. This was a more confrontational approach to SER than that of F2(BC), which supported the primacy of shareholders' financial interests. An underlying concern of many participants who expressed opposition to F1(CR) appeared to focus on the critiquing nature of a CR approach and its lack of solutions.³⁷

I am also uncomfortable with the essentially negative perspective – always needing to find things to be critical of – and therefore never succeeding!! This is uncomfortable for me as an essentially positive and constructive personality. - 3830, RQ1, *Question 4*

In this statement, participant 3830 articulates a view towards F1(CR) which was expressed by a number of participants, particularly those aligned with F2(BC). Many of these participants saw F1(CR) as being a never-ending, fault-finding expedition. This sentiment illustrates the pragmatic approach to SER promoted by proponents of F2(BC). F2(BC) was rationalised on the grounds that it was 'realistic', enabling a juxtaposition with the more 'unrealistic' perspective promoted under F1(CR). Ultimately, this results in similar views of F1(CR) to those expressed by participant 3830, as a 'negative perspective' that cannot succeed and is at odds with those who consider themselves to have a 'positive and constructive personality'.

Differences with regard to the role of shareholders in the decision to develop SER were also a point of contention between F1(CR) and F2(BC):

SER should only be developed if it proves to be of value to shareholders.
- Statement #23, TINBC, *Future of SER*

F1(CR) takes a morality-based approach to SER, which views accountability to society and the environment as the primary objective of SER. From this

³⁷ As discussed in Chapter 7.0, confrontation between proponents of F1(CR) and F2(BC) appeared to illicit an adverse response to F2(BC), and caused some proponents of F2(BC) to adopt a more entrenched perspective.

perspective, the ability of SER to create value for shareholders is irrelevant. Alternatively, given that F2(BC) recognises the primacy of shareholders' interests and has a functional view of SER to inform business decision-making, it views SER more as a component of business operations, meaning that its administration in an organisation must be carried out with regard to the interests of shareholders. Finally, elements of symbolic politics were also expressed among proponents of both F1(CR) and F2(BC). Proponents of both perspectives were found to characterise each other negatively in similarly baseless ways. Proponents of F2(BC) expanded on the radical change elements of F1(CR) to draw discursive links between F1(CR) and socialism/communism. Some identified F1(CR) as a 'political manifesto' that would lead to totalitarian state control.

The underlying premise seems to be that the State knows better than the participants involved in transactions, the values that should drive them. I think such a role for the State would inevitably lead to the crushing of individuals. - 1957, RQ1, *Question 4*

Alternatively, proponents of F1(CR) were seen to portray F2(BC) as simple-minded individuals, unaware of their own biases and assumptions.

F2: Myopic; Egoistic; Arrogant; Self-referential; Colonising; Domineering; Unenlightened; Short-sighted; Simplistic; Privileged; Stupid. Fails dismally as a totalising metanarrative.

- 9684, RQ1, *Question 4*

Each of these quotes illustrates only some of the negative characterisations that punctuated the discourse among proponents of both F1(CR) and F2(BC). They both also had a profound effect on how participants engaged in the SER dialogue, which is discussed further in Chapter 7.0. However, with regard to the frontiers between these two perspectives and illustrating the differences between them, these characterisations illustrate the deeply rooted and multifaceted ideological differences that appear to be the basis of opposition identified in Table 5.2.

5.3.3 F1(CR) versus F3(INC)

The correlation between F1(CR) and F3(INC) indicated that there was some alignment between the two perspectives, but an analysis of the statement rankings between each perspective presents this as a complex and sometimes contradictory overlap. F3(INC) appeared receptive to criticisms of SER, but many of the systemic issues hindering SER, which were raised by proponents of F1(CR), were viewed as being excessively critical. Proponents of F3(INC) were repelled by

the 'radical' nature of the changes that F1(CR) promoted, and proponents of F1(CR) believed F3(INC) was conceptually bounded to, and thus constrained by, a BC approach. This sentiment was captured in the following RQ1 response from participant 9684:

I see [F1(CR)] as embodying the greatest likelihood of generating 'unthought-of solution(s)' to sustainability problems, unlike [F2(BC) & F3(INC)], which are both bound, by varying degrees, to convention, and animated by self-delimiting assumptions. - 9684, RQ1, *Question 1*

Two immediate issues can be drawn from this statement. First, it illustrates the conceptual divide between F1(CR) and both F2(BC) and F3(INC), with proponents of F1(CR) believing that their approach was the only approach to SER that could lead to previously 'unthought-of solution(s)', suggesting intellectual superiority over proponents of both F2(BC) and F3(INC). Secondly, this statement identifies the connection between F2(BC) and F3(INC) in terms of how bound they are to 'convention', that is, their connection to shareholder-wealth maximisation as a guiding force in conceptualising the development of SER. The idea that F1(CR) is not bound by the 'self-delimiting assumptions' of a shareholder-centric way of thinking and is therefore free to conceptualise new forms of SER is a core component of F1(CR), but it appeared that this freedom of thought enabled rhetoric that was too much for some proponents of F3(INC).

Many of the statements in [F1(CR)] are emotive, sweeping and unsubstantiated. - 0158, RQ1, *Question 2*

Proponents of F1(CR) articulated their perspective using bold arguments to radically challenge a BC approach to SER, but this appeared, ultimately, to make proponents of F3(INC) hesitant about aligning with aspects of F1(CR). This being said, proponents of F1(CR) appeared to understand the hesitance of proponents of F3(INC), but considered that the radical nature of their arguments was necessary to address increasingly urgent socio-environmental concerns.

On the other hand whilst all for incremental, sustained consensual change I feel the environmental issues are so pressing, urgent action is needed.
- 3929, RQ1, *Question 2*

Differences can also be seen in the hesitance among proponents of F3(INC) regarding how changes should be implemented, preferring a more incremental approach that would not be as socially or economically destabilising. This

sentiment reflected some of the hesitance F3(INC) had towards the radical nature of the arguments promoted under F1(CR). Participant 3830 was confounded across all three Factors³⁸, but their views on change articulate this sentiment:

...I am not a conspiracy theorist and have always believed that in any system 'at some level, someone must be trusted', so radical change would not attract my support, primarily because it is, firstly, unlikely to occur (I am a pragmatist) and, secondly, could have perverse impacts.

- 3830, RQ1, *Question 2*

Participant 3830 appeared a relatively reflexive individual, making their rather distinctive characterisation of F1(CR) as a 'conspiracy theorist' perspective. Fear of the 'perverse impacts' that radical change could have caused hesitance among many participants who were otherwise intrigued by F1(CR). For instance, while participant 4784³⁹ was 'slightly confused and conflicted' about F1(CR), reflected in their slightly negative loading on F1(CR), they reported feeling 'drawn to' CR.

Probably F1 is the most different to my view but, somewhat bizarrely, it's the view I most wish I had. - 4784, RQ1, *Question 4*

Proponents of F3(INC) appeared receptive to many aspects of F1(CR), but again, many, such as participant 4784, did not think radical change was 'likely to happen.' This hesitation was also illustrated in how F3(INC) approached the regulation of SER.

SER regulation must be co-developed with businesses so they are not disadvantaged in the process of developing higher quality reporting.

- Statement #8, BC, *Views on Regulation*

F3(INC) had the highest ranking of any other Factor for statement #8, and many proponents also noted in their post-sort interviews how difficult it would be to regulate SER. In essence, F1(CR) favoured mandatory SER regulation, while F3(INC) viewed it as a much more problematic process that would require the dynamic elements to be co-developed. This sentiment reflected, again, the hesitant or incremental approach promoted by many proponents of F3(INC). While it was agreed there was a problem, proponents of F3(INC) saw the situation as problematic and hesitated to support what they regarded as sweeping

³⁸ Participant 3830 Q1 Factor loadings: F1(CR) .4419, F2(BC) .5781, F3(INC) .3159

³⁹ Participant 4784 Q1 Factor loadings: F1(CR) -.0883, F2(BC) .3438, F3(INC) .6202

solutions. At its core, F3(INC) appeared reluctant to deviate too far from the familiarity of a BC approach.

SER necessitates that management develop a relationship with stakeholders. However, the role of business is to maximise profits for shareholders, so such a relationship must be managed with that primary end in mind.

- Statement #17, TINBC, *Role of Stakeholders*

F3(INC) had the highest ranking of any other Factor for statement #17, which was particularly interesting, given that it locates explicitly the interests of stakeholders below the financial interests of shareholders. Although there were aspects of common ground with F1(CR) regarding the meaningful inclusion of stakeholders' concerns, the primacy of shareholders' interests illustrates the fundamentally divergent alignment between these two perspectives.

5.3.4 F2(BC) versus F3(INC)

Relative to the other pairs of Factors, F2(BC) and F3(INC) had the highest degree of correlation between them (see: Table 5.2). In essence, both F2(BC) and F3(INC) believed in the need for SER, that SER could operate effectively within the current socio-economic system, that mandatory regulation was not a requirement for it to be successful, and that SER was not as easy as identifying 'win-wins'. However, the functional view of SER promoted under F2(BC) pertaining to its ability to inform management's business decision-making processes, represents an inherently different understanding of SER from the exploratory version promoted under F3(INC), which surfaces conflicts and tensions to open up conversations between divergent interests.

Although F3(INC) believed that SER should ultimately be developed with the interests of shareholders in mind, the usefulness of SER was seen in its ability to inform a 'balancing act' between the interests of stakeholders by opening up discussion and debate. The recognition of conflicts and tensions between business and socio-environmental interests by F3(INC) promotes SER as a proactive means for identifying and addressing these issues. This view contrasts with the holistic, decision-making functionality of SER under F2(BC), which is a sentiment illustrated in the respective rankings of statement #1:

SER benefits everyone by enhancing shareholder value through a more holistic approach to business decision-making and strategic planning.

- Statement #1, BC, *Purpose*

Among all three Factors extracted, statement #1 was ranked highest by F2(BC) at +4, and lowest by F3(INC) at -4. Post-sort interview data suggests this difference stemmed from the extent to which divergent interests are recognised and addressed. Although neither Factor believes it is as easy as declaring everything is 'win-win', there are differences in the extent to which proponents of each Factor believe SER can be relied upon to resolve these differences.

F3(INC) incorporates more aspects of the SA approach by recognising the need to incorporate the concerns of stakeholders into SER, but stops short of mandating it via regulation, favouring a voluntary approach; and attempts to commensurate this position with the recognition of shareholders' financial interests. Alternatively, F2(BC) recognises explicitly the primacy of shareholders' financial interests, and considers that some regulation is necessary to ensure comparability and balanced reporting for accountability, monitoring, and decision-making purposes. These views on regulation are illustrated in the rankings of statement #8:

SER regulation must be co-developed with businesses so they are not disadvantaged in the process of developing higher quality reporting.
- Statement #8, BC, *Views on Regulation*

The ranking of statement #8 under F2(BC) appeared to reflect an ambivalence towards the sentiment expressed, while it resonated strongly with F3(INC). In essence, F3(INC) does not view voluntary forms of regulation as a finite solution, but they are regarded as a dynamic way of engaging with the problematic reality in which SER operates.

The reality is that prescriptive rules around SER are counterproductive. Businesses need to do it because they believe in and can see the benefits of it. Regulation is famous for getting in the way and distorting clear and user-friendly reporting. - 0158, RQ1, *Question 2*

While participant 0158⁴⁰ had confounded loadings between both F2(BC) and F3(INC), they were the highest loading participant on F3(INC) and were aligned with it. By viewing regulation as 'counterproductive' and being 'famous for getting in the way', participant 0158 indicated a clear opposition to mandatory regulation, but also indicated 'strong disagreement' with the openness of F2(BC) regarding the need for some regulation.

⁴⁰ Participant 0158 Q1 Factor loadings: F1(CR) -.2445, F2(BC) .3358, F3(INC) .7660

The sentiment expressed by participant 0158 had a much more ‘laissez-faire’ approach to SER than that promoted under F2(BC). While each perspective agrees there are problems with SER, F2(BC) is receptive to the idea that at least some regulation is needed, and engages with its development in the name of transparency and comparability, although for the functionality of SER to inform business decision-making, while F3(INC) appears to promote a voluntary approach.

Another indicator of the alignment between F3(INC) and a more traditional business reporting approach to SER can be seen in the comparison between these two Factors made by participant 5173, who⁴¹ was significantly loaded on to F2(BC) and identified F3(INC) as being most in opposition to their own view, stating:

Incremental Change approach is the one I disagree with the most. Favours maximising profits which I believe is misplaced (accounting profit is too one-dimensional to be meaningful). I am also a firm believer that voluntary approaches will not create the required level of SER reporting to be useful or credible. - 5173, RQ1, *Question 4*

Given the ideological opposition between F1(CR) and F2(BC), it is particularly interesting that F3(INC) was the only perspective participant 5173 identified explicitly as being opposed to in their RQ1 responses. While it is possible they regarded F1(CR) as so ludicrous that they disregarded it, the fact remains that they did not mention F1(CR) in their efforts to position themselves in relation to their loadings. As well, participant 5173 made two observations of F3(INC) that would be expected from someone holding a perspective more closely aligned with F1(CR): its over-reliance on the maximisation of profits, and the dismissal of voluntary approaches to regulate SER. These inferences lead me to question the underpinning rationale of F3(INC), or at the very least how it is interpreted, and how genuine its recognition of stakeholders’ interests are in the pursuit of a more critically reflexive and pluralist version of SER.

5.3.5 Review

In this section, I have discussed the similarities and differences between each pair of Factors identified at Q1 in order to identify the political frontiers between each perspective. Beginning with Factors that were the least associated to each other, F1(CR) and F2(BC), I discussed how much of their opposition appeared to stem from differences in how SER was approached. While F1(CR) had a morality-based

⁴¹ Participant 5173 Q1 Factor loadings: F1(CR) .2491, F2(BC) .4806, F3(INC) .1908

view of SER that sought to provide accountability to society and the environment, F2(BC) had a BC view that promoted its functionality as a tool for management. The divergence between these understandings appeared to be the basis of other differences identified between these two Factors, particularly regarding views on the need for change.

The next pair of Factors I examined was F1(CR) and F3(INC). As indicated by the slight correlation between their compositions, these two perspectives had an area of overlap regarding the recognition of conflicts of interest and the need to recognise stakeholders' concerns. However, differences between these perspectives became apparent in the way each perspective reacted to these concerns. While F1(CR) favoured radical changes to address systemic issues, F3(INC) appeared somewhat overwhelmed by the complex array of concerns needing to be recognised, reverting instead to an approach to change within the current system. Interestingly, recognition of the complexity surrounding these issues and the subsequent regression to a more familiar mainstream approach was an aspect of F3(INC) that was carried through to differences identified with F2(BC).

The last pair of perspectives I discussed was F2(BC) and F3(INC). While both perspectives recognised the value of stakeholders' interests, it appears that F2(BC) placed explicitly a limit on this recognition through what can best serve those with financial interests in business operations, while F3(INC) attempted to engage with them and thought SER should open up dialogue and discussion of these concerns. While this may appear as though F3(INC) was promoting a more open and inclusive form of SER, their openness ended at the point of enacting changes to the current system. In essence, F3(INC) appeared to be overwhelmed by the complexity of recognising such a diverse array of concerns, and given their steadfast recognition of shareholders' financial interests and the incommensurability this inevitably brought about, they reverted to an approach to SER that was more neo-classically oriented than the approach put forward under F2(BC).

It is important to remember that the Factors identified are not representative of any one individual's perspective, but are instead representations of a shared perspective among the participants involved. Considering the last section discussed the intrinsic components of each perspective, an understanding of the political frontiers between the perspectives helps to illuminate the spaces between each perspective. When combined, insights drawn from these

discussions inform a holistic representation of the discursive landscape of perspectives identified.

5.4 Why did participants hold their divergent perspectives of SER?

5.4.1 Inferences from RQ1

When discussing the underlying rationales of these perspectives, it is important to remember that each Factor represents the combined perspectives of various individuals, each of which are nested within their own unique subjectivities. Thus, while individuals are associated with a particular perspective, their views must be understood as being nested within a complex array of motivations, experiences and assumptions; the following is my attempt to deconstruct some of the complexity. This section aims to develop a better understanding of the attachment by individuals to the perspective in which they find their perspectives represented. In exploring these rationales, I aim to develop a better understanding of the connection between the individual and the conceptual level represented by each perspective.

5.4.1.1 F1(CR)

In general, proponents of F1(CR) were highly opposed to shareholder primacy being used to guide decision-making in any aspect of SER. This orientation is seen to open SER to the possibility of 'managerial capture' by business interests, which is ideologically opposed to F1(CR).⁴² This opposition can also be understood from the morality-based view of SER promoted by F1(CR).

Underpinning a morally oriented SER is the mounting urgency to address social and environmental issues. From the perspective of F1(CR), ample time and effort have been allotted to BC oriented versions of SER. At best, these efforts are seen to have resulted in piecemeal reforms, but these changes are woefully inadequate toward addressing these urgent issues, leaving many proponents of F1(CR) to view these efforts as a failure. In essence, proponents of F1(CR) believe they can no longer rely on business-as-usual approaches to make organisations accountable to society and the environment.

...the implementation of some form of stakeholder accountability regime is an absolute moral imperative if we are to avoid environmental degradation, future financial crises... and the collapse of social justice...

- 1372, RQ1, Question 2

⁴² For a review of prior literature on managerial capture, see: Baker (2010) and O'Dwyer (2003).

Participant 1372 illustrates the growing sense of frustration and urgency underpinning the negative perspective many proponents of F1(CR) have towards the primacy of shareholders' financial interests. While the overly simplistic rationality of a shareholder orientation enables efficient decision-making, proponents of F1(CR) question, among other things, the effectiveness of these decisions and their broader impacts. From the morality-based perspective of F1(CR), decisions made by such a simplistic process serve only to produce woefully inadequate solutions to complex issues, particularly with regard to society and the environment.

Although many proponents of F1(CR) aligned themselves quickly with a CR approach to SER, this did not mean they agreed with every aspect of the perspective. In the pursuit of a level playing field between shareholder and stakeholder interests, some proponents of F1(CR) lamented its success and questioned whether it actually did more harm than good.

The reason [that] I disagree with the approach is [because] no meaningful change has been realised – it is merely maintaining the existing power imbalances and could even be considered more 'dangerous' as it masks and promotes itself as putting people and the environment at the same priority level as profits. I would like to see more critical theory in action ... that are considered credible and used by stakeholders.

- 2714, RQ1, *Question 3*

Many who identified with a CR approach to SER found solace in their recognition of a diversity of perspectives and engagement with complex issues, but 2714 raised an important issue: what good is there in recognising perspectives if they are not followed by efforts to change the system that is failing to recognise them? Furthermore, are power imbalances inadvertently 'masked' by acknowledging their existence, without also making progress to rectify them? Participant 2714's statement illustrated the concerns regarding the resolve of F1(CR) to pursue the very changes it saw as necessary.

While proponents of F1(CR) appeared to identify with the 'critical thinking' aspects of the perspective, including critical reflexivity and pluralism, this was a point of contention for many. In the process of surfacing tensions, in terms of recognising power imbalances and problematising issues more generally, there was concern that a CR approach, more generally, could become misguided in its efforts to bring about meaningful change. The essence of these concerns is that it is easy to problematise complex and politically contentious issues, such as SER,

and proclaim that a plurality of concerns should be incorporated in its development. However, there is a vast difference between recognising the existence of deficiencies, and working to implement them meaningfully into business decision-making processes.

I have considerable sympathy with the critical approach and concur with many of the statements made, especially the need to educate, organise and agitate. However, I think it is simplistic to attribute the blame solely on capitalism – ex-socialist countries had a horrendous record on social and environmental issues. Also, the problems are global and transcend particular socio-economic systems. - 3929, RQ1, Question 3

Participant 3929 referred to the ease with which issues could be problematised, particularly at the conceptual level of ‘socio-economic systems’, using simplistic dichotomies such as ‘capitalism versus socialism’. The identification of these differences is simplistic in the sense that they are macro-level conceptual differences that are not applicable at the micro-level of a specific issue, such as SER, which appears to facilitate 3929’s ability to rationalise their existing perspective⁴³. In this way, the identification of differences is facilitated by the divergent ideological positioning of these two approaches, enabling proponents of each perspective to rationalise, and adopt a somewhat entrenched alignment with either perspective.

5.4.1.2 F2(BC)

Proponents of F2(BC) had readily identifiable characteristics underpinning their alignment with the perspective; the most readily identifiable concerned the primacy of shareholders’ financial interests in business decision-making. As this was the main source of ideological difference between F1(CR) and F2(BC), it was understandable that it underpinned many proponents’ alignment with the perspective.

I consider that, to be effective, SER needs to reflect the expectations of those who hold the financial capital (investors, shareholders, financiers). Increasingly, this group will be demanding more of organisations and require them to tell a more complete value creation story. Regulation will be needed, in my opinion, however, to ensure SER is done, done consistently, and verified. - 5173, RQ1, Question 1

⁴³ Participant 3929 Q1 Factor loadings: F1(CR) .8327, F2(BC) .0885, F3(INC) .0752

Participant 5173 connects explicitly the effectiveness of SER with the concerns of those with a financial investment in an organisation. From this perspective, the effectiveness of SER is determined by its ability to address the expectations of 'those who hold financial capital', which locates SER within the 'toolkit' available to management to support financial reporting and business decision-making processes.

Participant 5173's statement was also particularly interesting for its alignment with prominent mainstream BC approaches to SER, such as GRI, SASB and IR. Among these approaches, the value of SER comes from its ability to integrate financial and non-financial information so as to present a more holistic 'value creation story' regarding the operations of the business. From this perspective, SER is seen as a component of the larger suite of corporate reporting. Further evidence of this sentiment can be seen in 5173's comments on the need for regulation, which touches on aspects of completion, consistency and verifiability, the importance of which was also reiterated by other proponents of F2(BC).

Considering that businesses are increasingly being held to account for their impact on society and the environment, SER is also regarded as providing management with an important tool for presenting how their businesses engage with external stakeholders. Through the process of producing SER, management are made aware of issues that lie beyond the scope of more traditional reports. This allows them, ultimately, to take a more long-term view of their organisations and to develop risk assessments of their operations beyond traditional financial indicators, which would alert them to non-financial areas of uncertainty that may not otherwise be recognised.

SER will add value if the reporting provides assurance or reduces uncertainty that expectations over social and environmental impacts have been met. That is likely to involve clarity (consultation) about stakeholders' expectations, and management supporting actions to meet those expectations. - 1957, RQ1, Question 3

Participant 1957's statement illustrates the risk-assessment capacity of SER regarding non-financial concerns. The value of SER is assessed on its ability to 'provide assurance or reduce uncertainty', aligning with value generation for those with a financial interest in business operations. Furthermore, the statement illustrates the relationship between management and stakeholders. SER helps to assure management that 'expectations over social and environmental impacts have been met', but these 'expectations' appear to refer

to stakeholders' concerns. In this regard, it is suggested that the purpose of 'consultation', or engagement processes, is to clarify these expectations so that management can provide 'supporting actions to meet those expectations', which will presumably then be reported on and assessed in their SER. In this way, the functionality of SER can be seen as a tool to manage the concerns of stakeholders regarding the social and environmental impacts of the business or organisation.

5.4.1.3 F3(INC)

F3(INC) represents a complex perspective of SER that eludes ideological classification. Although it is difficult to classify consistent narratives among proponents of F3(INC), many participants were aligned with various, and sometimes contrasting, approaches to SER. For example, participant 2205 appeared to be aligned with both moral and business approaches to SER.

I agree with some points on [F1(CR)], such as, it may be more of a moral and political rather than business view. But, the moral part of it will not be known unless represented through the business part. If you do it because you truly care, it will show through the work you do, disclosures and results. If you do it just to put on a show (show you are moral and ethical) it will also be evidential. In other words, it stems from a moral point, but is expressed through business methods. - 2205, RQ1, *Question 2*

Participant 2205 believes the ‘moral part’ of SER must be expressed ‘through business methods’, suggesting its only chance to be represented will be through the ‘disclosures and results’ produced by the business or organisation. Whether SER is produced ‘because you truly care’ or ‘to put on a show’, it appears that 2205 believes this will ultimately be obvious. The effect of this statement is that 2205 agrees that SER is reliant on both moral and business components, and while they express an appreciation of the complexity underpinning these issues, such statements do not locate their perspective of SER or prioritise one ideological position over the other. This ambiguity of 2205’s perspective is again illustrated in their positioning between both BC and CR approaches⁴⁴.

Shareholders are not the most important party (business case), but also there can be real accountability without radical change (critical); therefore I believe that various [stakeholders] have information rights and that [they] should be expressed as honestly and transparently as possible and not through corporate power abuse. Regulation is needed, but not in a tight, mandatory manner, but more of a voluntary manner.
- 2205, RQ1, *Question 3*

Participant 2205 recognises the importance of interests beyond those of shareholders and their rights to information, but stops short of calling for radical change or mandatory regulation. By 2205’s admission, they associate with different aspects of each perspective. These RQ1 responses by 2205 indicate that they favour voluntary regulation, believe that stakeholders’ concerns should be

⁴⁴ Participant 2205 Q1 Factor loadings: F1(CR) .1588, F2(BC) .1208, F3(INC) .4929

recognised, and that accountability can be achieved without radical changes. Individually, these positions are associated with various archetypal approaches to SER, but the ambiguity with which 2205 presents them implies that they may not have a fully developed perspective of SER, reiterating the inferences drawn earlier in this chapter (section 5.2.2.3).

Proponents of F3(INC) also appeared to recognise that although interests of external stakeholders may not always align, approaches to SER that actively seek to incorporate these concerns will inform decisions that make good business sense.

... positive and comprehensive actions and reporting of CSR/SEA initiatives [are] essential to successful execution of key strategies. While those strategies have wealth maximisation [as] a core purpose, responsible social and environmental initiatives are a means of achieving that end, provided stakeholders' views are incorporated, and [that] reporting to them is clear and comprehensive. - 0158, RQ1, *Question 3*

Participant 0158's response depicts the usefulness of SER as a 'means of achieving' shareholder-wealth maximisation, promoting the narrative that it is in the best interests of business to develop and distribute SER voluntarily. This view played an important role in how change was conceptualised under F3(INC), as well as the idea that business interests could be made to understand that producing SER was in their long-term financial interests, underpinning the view that business could change incrementally over time.

5.4.1.4 Review

Previous discussions in this chapter examined the composition of each perspective and the political frontiers between them, helping to demarcate conceptually the discursive landscape of perspectives involved in my research. In this section, I discussed the rationales used by various participants to associate their individual perspectives with those represented by each Factor. Regarding F1(CR), I discussed how their ideological opposition to BC approaches helped constitute their morality oriented approach to SER. Many proponents of F1(CR) were growing increasingly frustrated with BC approaches to SER that had been allowed to operate without restriction for more than sufficient time to prove that businesses could not be expected to produce SER on their own. Furthermore, in the face of increasingly urgent social and environmental concerns, proponents believed radical changes to the status quo were necessary in order to produce an adequate response. The number of F1(CR) proponents who lamented the lack of

success of the approach was particularly interesting; while some thought it was important to recognise a diverse array of stakeholders' perspectives, such efforts were meaningless if progress was not made to implement them in business decision-making processes.

Proponents of F2(BC) considered that recognising the interests of stakeholders was important for informing business decision-making, but they were steadfast in their view that SER must ultimately be produced with the financial interests of shareholders borne in mind. Much like the proponents of F1(CR), they also appeared to rationalise their perspective through their opposition to ideologically divergent alternatives. To reiterate inferences made in this chapter, proponents of F2(BC) viewed SER essentially as an extension of traditional reporting, which could be used by management to inform business decision-making processes.

Finally, proponents of F3(INC) appeared to align themselves with various aspects of different Factors. While they lamented shareholder oriented decision-making and called for the recognition of a diversity of stakeholders' perspectives, the prospect of making 'radical' changes to the system to address these shortcomings was regarded as a step too far. Instead, proponents of F3(INC) thought that changes could be realised within the current system through a process of incremental change, leading to a meaningful recognition of non-shareholder interests. Somewhat paradoxically, although the interests of non-shareholders may not always align with the financial interests of the organisation, approaches to SER that actively sought to incorporate these concerns would inform decisions that could make good business sense.

The insights developed from these discussions can be used to inform discussions and debates around divergent approaches to SER, but with regard to the aims of my research, they informed my understanding of the original perspectives among participants at Q1. Participants aligned themselves with each Factor from their individual approaches, meaning that their perspectives should be understood as being situated around the Factors, rather than within them. From this perspective, an examination of a participant's association with each perspective provides a better understanding of the association of participants with the perspective represented by each Factor. In terms of understanding the origins of perspectives from which shifts were identified, it is important, first, to understand the relationship between participants and the perspectives with which they identify.

5.5 Conclusion

This chapter has sought to provide a more in-depth understanding of the perspectives identified among participants. I discussed various aspects of each Factor that I extracted from participants' Q1 responses, using data collected from a mix of statement rankings within each Factor, participants' post-sort interviews, and their RQ1 responses. Using inferences developed from this data, the following aspects were discussed: the individual composition of each Factor, political frontiers between each pair of Factors, and how participants who aligned with each Factor rationalised their alignment.

F1(CR) approached SER as a moral and political imperative, viewing it as constrained by a mainstream capitalist bias that prioritises shareholder interests. The ideological positioning of F1(CR) was divided between SA and CR approaches to SER, but its alignment with the CR approach appeared to influence its most distinguishing aspects and resonated strongly with a participant's alignment with F1(CR). While the CR aspects of F1(CR) made it distinguishable from alternatives, these were the principal flashpoints along the political frontier with F2(BC) and F3(INC): many proponents of F1(CR) were increasingly frustrated with BC approaches to SER that had been allowed to operate without restriction, for more than sufficient time, to prove that businesses could not be expected to produce SER on their own; in the face of increasingly urgent social and environmental concerns, proponents believed radical changes to the status quo were necessary in order to produce an adequate response. In spite of being ideologically distinct from other Factors, F1(CR) did not appear to be an undivided perspective; proponents acknowledged their alignment, but many saw it as a preoccupation with identifying complexity and surfacing tensions, and lamented the resolve of those aligned with F1(CR) to take action and change the problems they identified.

F2(BC) approached SER as a tool for management that can help them inform decision-making processes that will benefit the financial interests of shareholders. F2(BC) presents an approach to SER that acknowledges the concerns of stakeholders, seeking to incorporate them into SER for the purpose of informing business decision-making. As a functional approach to SER, F2(BC) is similar to what is currently being developed and promoted among the profession (for example, GRI, SASB and IR). The explicit prioritisation of shareholders' financial interests was a major point of contention with each of the other Factors identified, particularly F1(CR). However, regarding F3(INC), these financial interests were a problematic point of difference.

F3(INC) approached SER as a means of opening up conversations between divergent interests, and although it is currently prevented from meaningful engagement with all stakeholders, incremental change is seen as the most realistic way to address, eventually, these shortcomings. At first glance, this perspective appears to be more comfortable with the 'messy reality' surrounding these issues, as well as accommodating a broader array of stakeholders' concerns, particularly compared to F2(BC). However, conflicting rationales were identified among the range of perspectives recognised by F3(INC) and the willingness to incorporate them in the development of SER. While F3(INC) acknowledges the importance of stakeholder concerns, when it comes to meaningfully incorporating them in the development of SER, the problematic nature of engaging with such a complex array of perspectives provoked hesitation. When faced with questions regarding the development of SER, F3(INC) stops short of supporting efforts that would deviate from the status quo, reverting instead to a version of SER that is, arguably, more neo-classically oriented than the version put forward by F2(BC).

Perhaps in opposing a BC view of SER, proponents of F3(INC) became familiar with it, so when presented with an overwhelmingly problematic situation, a BC view was the most easy-to-recall approach to SER. Alternatively, a BC approach to SER dominates mainstream understandings within accounting, so F3(INC) may default to it, because it is the only form of SER with which F3(INC) is familiar. A number of different hypotheses exist for the underlying reason that F3(INC) promotes such a BC version of SER, but regardless of them, the version of SER which F3(INC) promotes is a more conservative approach than that put forward under F2(BC). From my research perspective, this is particularly alarming, given that F3(INC) promotes the acknowledgement of a range of stakeholders' concerns and the opening up of dialogue, but ultimately promotes a BC version of SER that is more shareholder oriented than the version presented by self-proclaimed BC proponents under F2(BC).

At the beginning of this chapter, Table 5.1 was presented to contrast how each perspective approached each aspect of SER which was used to construct the Q set. Table 5.1 helped illustrate some of the similarities and differences between each perspective, providing context for the proceeding discussion of the plurality of perspectives identified at Q1. Each of these perspectives was then discussed in greater detail, with particular focus on the statement rankings used to develop interpretations of the perspective it represented. While there appeared to be macro-level agreement that SER is inadequate in its current form and requires

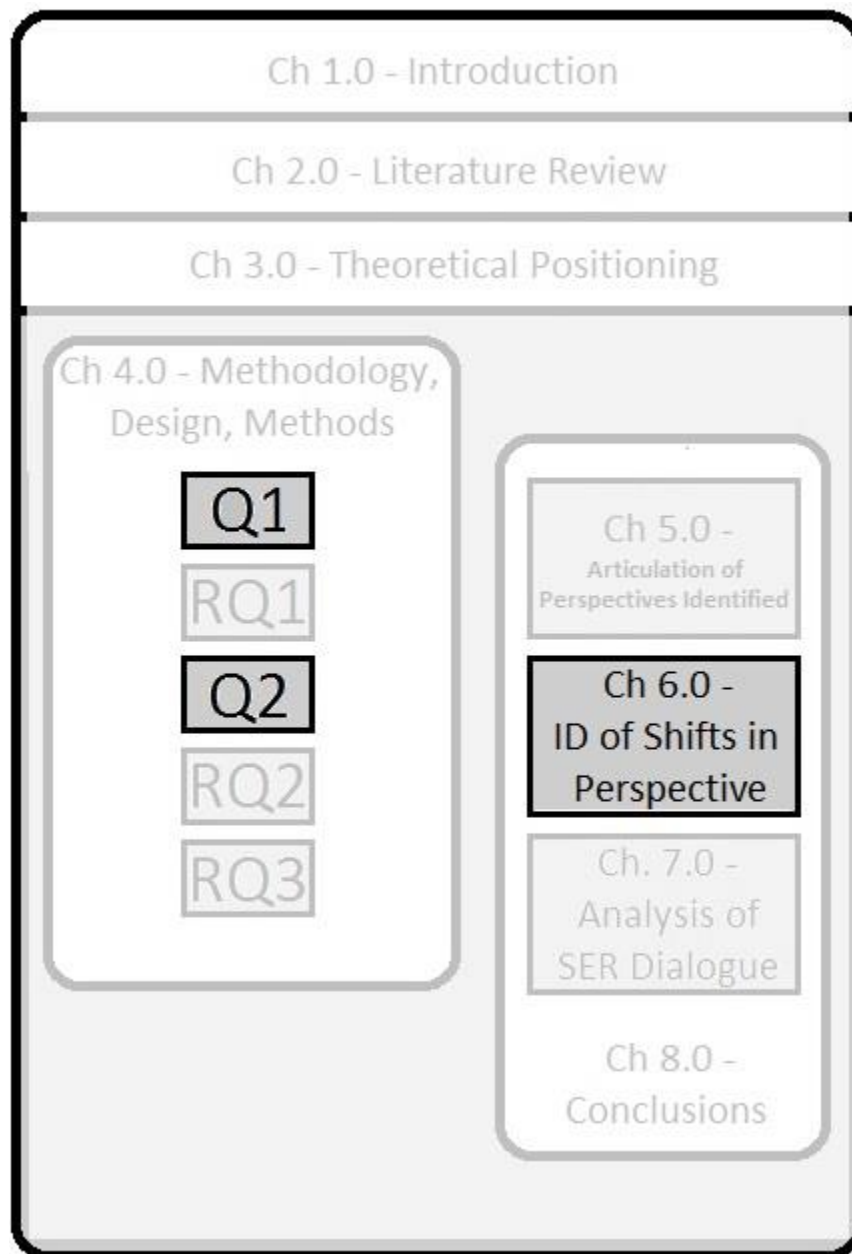
development of some sort, a deeper examination of the ways that each perspective approached SER began to illustrate differences between them.

After discussing the composition of each perspective, I shifted focus towards the margins between perspectives in order to develop a better understanding of the political frontiers between perspectives. These discussions illustrated areas of commonality and difference between each pair of perspectives, which were useful not only in developing the SER Dialogue, but also for informing current debates within SER literature on the plurality of perspectives surrounding these issues.

Finally, I discussed how participants who associated with each Factor rationalised this association. Throughout these discussions, it was evident that a variety of different ways existed for conceptualising SER, but there were also some identifiable themes to how groups of individuals rationalised their associations with different perspectives. These discussions helped illustrate the components of each perspective that attracted individual participants and motivated them to associate with the perspective being represented. Furthermore, a broader understanding of these associations provided me with a more holistic conceptualisation of the discursive terrain surrounding each Factor by illustrating an individual's situatedness in relation to each perspective.

The discussions described in this chapter aimed to inform a better understanding of the discursive landscape surrounding participants' perspectives of SER. In that regard, a number of inferences were developed in relation to the perspectives represented by each Factor that informed a better understanding of the perspectives identified at Q1. These inferences will be used to inform my analysis in subsequent chapters, starting with the identification of shifts in perspective in Chapter 6.0.

6.0 IDENTIFICATION OF SHIFTS IN PERSPECTIVE



6.1 Introduction

The last chapter articulated the perspectives that were identified from participants Q1 sorts with the aim of informing a better understanding of the discursive landscape surrounding participants' perspectives of SER at that time. This chapter builds off these understandings by outlining the process by which shifts in perspective were identified amongst participants, particularly amongst Dialogue Group participants, which I will then use to focus my analysis in Chapter 7.0.

Using a quasi-experimental design, the underlying purpose of the SER Dialogue is to assess the impact of exposure to divergent perspectives on participants' perspectives. In this regard, this chapter aims to present the quantitative identification of shifts in participants' perspectives in both the Dialogue and Control groups. Across Chapter 4.0, I reviewed how different sources of data were gathered across my research and used to develop the SER Dialogue. More specifically, this chapter will utilise the data collected from Q1 and Q2 to identify these shifts⁴⁵.

A participant's Q1 and Q2 Factor loading data is the basis on which shifts in perspective are qualitatively identified, but two different, yet interrelated, methods are used. The first examines changes in Factor loadings with regard to the threshold for significant loading from Q1 to Q2, while the second is a statistical assessment of the magnitude of change between an individual's Q1 and Q2 sorts. Both of these approaches to identifying shifts in perspective provide an indication of the impact that the SER Dialogue had on a participant's perspective compared to the shifts, or lack of, among the Control group.

While the last chapter discussed the extraction of Factors at Q1 with the intention of allocating participants to discursively representative groups, a new set of Factors needed to be extracted after Q2 was completed in order to identify shifts in perspective. To provide an understanding of how shifts in perspective have been identified, I begin this chapter by discussing the differences in datasets used across my research. Then, I discuss the extraction of Factors under the 'new' dataset, and explain how they are used as the benchmark for shifts in perspective from Q1 to Q2. Finally, I present two indicators of shifts in perspective among both Dialogue and Control group participants, and discuss briefly the insights that can be developed from these findings.

⁴⁵ For a discussion of Q1 and Q2, see sections 4.4.3 and 4.4.14, respectively.

6.2 Differences in datasets

The nature of my research meant that Factors had to be extracted on two different instances during my research; the first instance was at Q1, where factor loading information was used to identify the presence or absence of pluralist understandings among participants and to inform the selection of participants for the Dialogue and Control groups; the second instance was after Q2 was completed, where Factors needed to be extracted to identify shifts in perspective (or not) as a result of participation in either the Dialogue or Control groups. However, while the processes by which Factors were identified and extracted were similar, differences existed in the underlying datasets from which Factors were extracted; in essence, these differences stemmed from the underlying purpose of Factor extraction at each instance⁴⁶.

At Q1, the dataset (referred to hereafter as the 'initial' dataset) consisted of 34 Q sorts, including two non-accountant participants and my own Q sort. As discussed in section 4.4.3, the two non-accountant participants were left in the dataset to identify if they held perspectives that were not being represented among accountants, and my own Q sort was performed for reflexivity. The primary purpose for extracting Factors at this stage was to aid the selection of participants for either the Dialogue or Control groups, but they also enabled me to explore the range of perspectives that existed among participants.

At Q2, the purpose for extracting Factors focused on identifying shifts in the perspectives within each group of participants. To identify these shifts, the two non-accountants were excluded from the study (discussed in section 4.4.6), and the 32 Q1 and 20 Q2 sorts were utilised (referred to hereafter as the 'new' dataset) for Factor extraction.

A brief articulation of the underlying rationale of combining Q sorts in repeated Q studies can provide insight into how shifts in perspectives are calculated from the Factor loading data. If, for example, Factors were extracted from a dataset comprising only Q1 or Q2 data, each dataset would provide Factor loadings at a single point in time, but the Factors on which participants would load would have an intrinsically different composition at Q1 and Q2, given that their underlying datasets would be different. Without Factors extracted from the same dataset, the Factors are essentially be unrelated. Assuming the same number of Factors were extracted from different datasets, any change in an individual's Factor loading from Q1 to Q2 would have no common reference point and would therefore be meaningless. Alternatively, combining Q1 and Q2 would mean that

⁴⁶ This is a similar rationale and process to that put forward in Cuppen (2009, 2012).

a common set of Factors could be identified, and changes could be identified in relation to a similar set of Factors. In essence, the Factors identified could create a common benchmark from which differences could be identified from participants' Q1 and Q2 Factor loadings.

Although some participants did not complete both Q1 and Q2, this does not mean the data they provided must be excluded from the dataset. If a Q sort is regarded as a snapshot of an individual's perspective, their inclusion in the dataset helps to expand the range of perspectives used to identify Factors. So, while the data provided by these participants will be insufficient to identify shifts in their perspectives, their inclusion in the dataset helps broaden the range of perspectives from which the Factors can be extracted, and increases the possibility of identifying a new perspective.

As mentioned earlier, not all Q1 sorts were used in the 'new' dataset. Both non-accountant participants' sorts were removed from the 'new' dataset. While these two sorts were seen as useful for conceptual coverage in the Factor extraction from the 'initial' dataset, the purpose of extraction from the 'new' dataset was different, and their inclusion was no longer deemed necessary. The reduction of participants across my research is illustrated in Table 6.1.

Table 6.1 - Number of Participants at Each Phase of Research

Q1 Completed	Confirmed Participation	Q2 Completed
34	Control Group	
	12	9
	Dialogue Group	
	13	11

Participant retention rate: 59%

Regarding the 'new' datasets, the two non-accountant Q1 sorts were eliminated from the original 34, leaving 32 sorts for inclusion into the 'new' dataset. Of the 32, seven participants did not take part beyond that point. The 25 participants who did agree to participate were divided between the Dialogue (12) and Control (13) groups. Three Control group participants returned unusable Q sorts, and two Dialogue group participants did not attend the SER Dialogue. The reduction of participants in my research is illustrated above in Table 6.1.

Ultimately, all the Q1 sorts collected (NQ1=32) were added to the Q2 sorts (NQ2=20) for a combined dataset of N(Q1+Q2)=52. This combined dataset was

then analysed using PQMethod 2.34 software in the same manner as at Q1, and three Factors similar to those identified were extracted.

6.3 Factor extraction and re-identifying perspectives

Similar to the factor extraction process undertaken for Q1 (see section 4.4.5), Horst Centroid Method and Varimax data rotation were used to extract three Factors from the 'new' dataset. Each of the three Factors had at least four significantly loaded participants, explaining a combined 59 per cent of the variance seen among Q sorts, and all participants were significantly loaded on to at least one Factor. Similar to the Factors extracted at Q1, Factors 1 and 2 were in opposition to each other, with a correlation of $-.1491$, and Factor 3 shared again some similarity to both Factors 1 and 2, with a correlation of $.3327$ and $.3927$ respectively.

Given the differences in datasets, some Factors had a slightly different composition from those extracted from the 'initial' dataset. To assess the comparability of the Factors extracted at each instance in time, a correlation analysis was also performed. Results of this analysis are represented below in Table 6.2.

Table 6.2 - Correlation Between 'Initial' and 'New' Factors Identified

Factors	Correlation
F1 _{initial} x F1 _{new}	0.976
F2 _{initial} x F2 _{new}	0.768
F3 _{initial} x F3 _{new}	0.525

*All significant at $p < .01$ level

Table 6.2 shows that the correlations between the 'initial' and 'new' Factors that were identified are significant at the $p < .01$ level. These correlations indicate that the 'new' Factors identified are substantively aligned with the 'initial' Factors identified. Table 6.2 also illustrates that there are varying levels of correlation between each set of Factors. Factor 1 has a strong correlation between its 'initial' and 'new' composition, suggesting it is essentially the same Factor at each point in time. However, the correlations between the 'initial' and 'new' composition of Factor 2 and Factor 3 are not as strong, relatively, suggesting that differences exist between their compositions. Closer examination of these differences show ranking differences in the defining statements of Factor 2 and Factor 3, but the majority of these statements remain identified as distinguishing statements. Therefore, while each statement may no longer be ranked similarly, it is still ranked in a way that distinguishes it from other Factors.

Ultimately, it was determined the Factors identified at each point in time during my research were essentially the same. Although some differences existed in the composition of each Factor, there was no indication these differences profoundly altered the interpretation of each perspective. Some of the defining statements changed ranking under the 'new' composition of each Factor, but given that the majority of these statements remained identified as distinguishing statements under the 'new' compositions, the 'new' set of Factors are considered to be representative of the 'initial' Factors.

6.4 Identification of shifts in perspective

My research uses two approaches to identify individual shifts in perspectives:

- 1) a change in the Factors that each participant significantly loaded on to at Q1 compared to Q2, and
- 2) a statistically significant shift in their Factor loadings on each Factor at Q1 versus Q2.

The first method of identifying shifts in perspectives focuses on each participant's Factor loading in relation to .28, the threshold for significant Factor loading (as discussed in Section 4.4.5). In essence, the degree to which a Factor represents a participant's perspective is represented by their Factor loading, and the threshold is the level at which a loading indicates that a participant's perspective is represented by the Factor. In this regard, the underlying rationale is that those participants who were significantly loaded on a Factor at Q1, but no longer significantly loaded on the same Factor at Q2, had experienced a shift in perspective.

This first method of identifying shifts in perspective is relatively straightforward and provides a clear indication of changes in perspective. However, it does not accommodate changes between a participant's Q1 and Q2 loadings that are not reflected by their significant Factor loading threshold. In essence, participants may experience higher or lower amounts of agreement on the same perspective that may not be reflected by a corresponding change in their Factor loading threshold. For this reason, a second approach to identifying shifts is used to assess statistically the magnitude of each participant's change in Factor loading.

The second method of identifying shifts considers the magnitude of the change in Factor loading from Q1 to Q2 by assessing the statistical significance of the change in loading. In this way, changes in perspective are identified, irrespective of the Factor loading threshold, which broadens the scope of shifts identified to

include those who may have strengthened their original perspectives, or changed their perspective in a way that was not reflected by crossing the Factor loading threshold.

Table 6.3 presents the consolidated data used for the first two methods of identifying shifts in participants' perspectives. This data has been anonymised according to the identification pin selected by each participant and was separated by participant group.

Factor loadings that are lightly shaded indicate that the Factor loading exceeded the significant Factor loading threshold of .28 (or less than -.28). The changes in Factor loadings that are bolded were significant at the $p < .05$ level, while those underlined were significant at the $p < .01$ level.

Table 6.3- Consolidated Data on Shifts in Participants' Perspectives

	ID #	F1(CR)			F2(BC)			F3(INC)		
		Q1	Q2	Δ	Q1	Q2	Δ	Q1	Q2	Δ
Control	0105	0.0316	-0.1039	-0.1355	0.5255	0.6650	0.1395	0.6507	0.5325	-0.1182
	0158	-0.2544	-0.3561	-0.1017	0.4375	0.5507	0.1132	0.6577	0.5841	-0.0736
	0208	0.4930	0.1369	<u>-0.3561</u>	0.4818	0.5459	0.0641	0.2963	0.3211	0.0248
	1601	0.5792	0.5950	0.0158	0.2231	0.3003	0.0772	0.3953	0.4766	0.0813
	1957	-0.2658	-0.1458	0.1200	0.6710	0.7230	0.0520	0.1276	0.1969	0.0693
	2006	-0.3171	-0.2885	0.0286	0.2979	-0.0225	-0.3204	-0.0310	-0.3810	-0.3500
	2611	0.8216	0.8391	0.0175	-0.2485	-0.1984	0.0501	0.1055	0.0994	-0.0061
	3929	0.8516	0.9011	0.0495	0.1143	0.0107	-0.1036	0.0515	-0.0206	-0.0721
	5173	0.2374	0.2414	0.0040	0.4719	0.4565	-0.0154	0.1816	0.1400	-0.0416
	Dialogue	0308	0.1749	0.4515	0.2766	0.4180	0.6648	<u>0.2468</u>	0.2611	0.1720
1337		0.3180	0.6902	0.3722	0.0700	0.3209	0.2509	0.8047	0.5559	-0.2488
1372		0.6580	0.8223	<u>0.1643</u>	0.2198	0.1504	-0.0694	0.3866	0.1962	-0.1904
2205		0.1438	0.5841	0.4403	0.1440	0.3068	0.1628	0.4594	0.2400	-0.2194
2468A		0.6363	0.7594	0.1231	-0.2193	-0.1616	0.0577	-0.0384	0.0381	0.0765
3830		0.4490	0.8267	0.3777	0.6750	0.2602	-0.4148	0.2028	0.0337	-0.1691
4321		-0.2196	-0.6087	<u>-0.3891</u>	0.7999	0.5137	-0.2862	0.1639	0.2301	0.0662
4784		-0.0795	0.2531	0.3326	0.5112	0.2472	-0.2640	0.4196	0.4190	-0.0006
7788		0.0696	0.0541	-0.0155	0.5560	0.4663	-0.0897	0.5847	0.7087	<u>0.1240</u>
8956		0.8155	0.9094	0.0939	0.2690	-0.1222	<u>-0.3912</u>	0.2159	0.1279	-0.0880
9684		0.8046	0.8234	0.0188	0.1353	0.1618	0.0265	0.1649	0.1665	0.0016

Sig. Loading	Stat. Sig.
< -.28 or >.28	P<.01
	p<.05

6.4.1 Shifts in significant loadings

Under my first method of identifying changes in perspective, I identify, essentially, if participants were significantly loaded on to a Factor at one instance in time, but not at another. A summary of these shifts is provided in Table 6.4.

Table 6.4 - Summary: Changes in Significant Loading (Q1 to Q2)

Change in Significant Loading				
	F1	F2	F3	TOTAL
Control	2 (-)	2 (1+, 1-)	1 (-)	5
Dialogue	3 (2+, 1-)	4 (2+, 2-)	2 (-)	9

As indicated in Table 6.4, there were more shifts in relation to the significant loading threshold among Dialogue group participants on each of the three Factors. This provided an initial indication that Dialogue group participants experienced a greater change in their perspectives compared to participants in the Control group.

Control group

Within the Control group, two participants were identified as having shifts in their perspectives in relation to F1(CR). Participant 0158 had a relatively strong negative loading on F1(CR) at Q1, but increased this loading beyond the significance threshold at Q2; their views, therefore, were in direct opposition to the perspective represented by F1(CR) at Q2 by a significant amount. Alternatively, participant 0208 was significantly loaded on F1(CR) at Q1, but no longer loaded significantly at Q2, which meant that F1(CR) no longer represented their views at Q2.

For F2(BC), two shifts were identified among the Control group. Participant 1601 did not load significantly at Q1, but increased their loading beyond the significance threshold at Q2, that is, they had increased their alignment with the perspective represented by F2(BC). Participant 2006 had the opposite experience, as they were significantly loaded at Q1, but their loading decreased below the significance threshold at Q2.

Finally, for F3(INC), only one shift was identified among the Control group. Participant 2006 had a slightly negative loading at Q1, but decreased their alignment at Q2 by an amount that crossed the significant loading threshold. This made their loading significantly negative on F3(INC), indicating that they held an opposing position to that represented by F3(INC). Participant 2006 was, interestingly, the only Control group participant who experienced a shift in the significance of their Factor loading on more than one Factor – F2(BC) and F3(INC). Using only this data, the change in loading identified suggests that 2006 underwent a change in perspective. However, the terse nature of their responses to RQ1/2/3 and lack of identifying a change in their perspective, as well as a low correlation between their Q1 and Q2 sorts, suggest that 2006 was somewhat disengaged from the research process and that the shift identified did not correspond to a shift in perspective.

Dialogue group

Regarding Dialogue group participants, there were more changes in significant loadings compared to the Control group on each of the three Factors. On F1(CR), three participants registered a change in the significance of their Factor loadings from Q1 to Q2. Participants 0308 and 2205 both had slightly positive loadings at Q1, and increased their loadings beyond the significance threshold at Q2, indicating increased alignment between their perspectives and F1(CR). Alternatively, participant 4321 had a relatively strong negative loading at Q1 and

decreased their loading beyond the negative significance threshold at Q2, indicating that they had increased their oppositional alignment with F1(CR).

Under F2(BC), participants 4784 and 3830 were both loaded significantly at Q1, but decreased their loadings below the significance threshold at Q2, indicating that both of their perspectives fell out of alignment with F2(BC). Alternatively, both participants 2205 and 1337 were not significantly loaded at Q1, but registered an increase in their loadings beyond the significance threshold at Q2, indicating an increased alignment with F2(BC).

Finally, there were two participants who registered a change in the significance of their Factor loadings under F3(INC); participants 1372 and 2205 were significantly loaded on F3(INC) at Q1, but had a decrease in their Factor loadings below the significance threshold at Q2. This indicated a decrease in alignment between their perspectives and F3(INC). Among the Dialogue group participants, 2205 was, interestingly, the only participant to shift the significance of their loadings on more than one Factor, and was also the only participant across both groups who experienced a shift in significant loading on all three Factors.

6.4.2 Statistically significant shifts

As I discussed at the beginning of this section, the second method of identifying shifts in perspective sought to assess the magnitude of changes in Factor loadings by identifying statistically significant shifts from participants' Q1 and Q2 loadings. The formula for identifying these shifts was drawn from Expositor (1992, p. 58–59) and is commonly used among repeated Q studies to identify shifts in perspective (Niemeyer, 2002, 2004; Pelletier et al., 1999; Raadgever, 2009; Walton, 2013).

The changes in Factor loading identified through this process were illustrated in Table 6.3, in the column showing the change in loading from Q1 to Q2. The total number of statistically significant shifts among each participant group, including the direction of change, are summarised in Table 6.5.

Table 6.5 Summary: Statistically Significant Shifts in Factor Loadings (Q1 to Q2)

Statistically Sig. Shift in Factor Loadings				
	F1	F2	F3	TOTAL
Control	1(-)	0	0	1
Dialogue	6 (5+, 1-)	4 (1+, 3-)	2 (1+, 1-)	12

Table 6.5 illustrates clearly that there were relatively more statistically significant shifts in the perspectives of Dialogue group participants (12) compared to the

Control group (1). I now provide a brief review of the shifts identified among each group of participants.

To reiterate inferences drawn from the previous method of identifying shifts in perspective, it appears that Dialogue group participants experienced a greater shift in their perspectives than the Control group. In addition, the direction of these shifts indicates there was a general alignment with the three perspectives identified in Phase 1, and there was also a notable increase in participants' alignment with F1(CR).

Control group

The single change identified in the Control group occurred on F1(CR). Participant 0208 was significantly loaded at Q1, but registered a statistically significant decrease in their loading at the $p < .05$ level. This decrease in loading indicates that 0208 became less aligned with F1(CR), and it was the only statistically significant shift identified among the Control group.

Dialogue group

Six participants registered a statistically significant change in their perspectives from Q1 to Q2 on F1(CR), of which five were increases in loadings. Participants 1337, 2205, 3830 and 9684 increased their loadings by an amount that was statistically significant at the $p < .01$ level at Q2. Participant 1372 also increased their loading on F1(CR) at Q2, but they did so by an amount that was significant at the $p < .05$ level. Combined, these increases suggest a broader increase in alignment of Dialogue participants with F1(CR). Alternatively, participant 4321 was the only Dialogue group participant who had a negative loading at Q1, and they increased their opposition to F1(CR) at Q2 by an amount that was significant at the $p < .05$ level. The relative number of shifts, as well as their increased alignment with F1(CR), serve as a preliminary indicator of more general effect that the SER Dialogue had on participants' perspectives.

Four shifts were identified as statistically significant under F2(BC) among Dialogue group participants. Participants 3830 and 4321 both registered a decrease in their Factor loading at Q2, which was significant at the $p < .01$ level. While this decrease took 3830 below the significant Factor loading threshold, 4321 remained significantly loaded on F2(BC). This indicated a shift away from F2(BC) for 3830, but a weakening of a previously strong alignment for 4321. Another shift came from participant 8956 who had a positive loading at Q1, but registered a decrease in their loading at Q2, which was significant at the $p < .05$ level. This indicates that they had a slightly oppositional view of the perspective

represented by F2(BC) at Q2. Finally, participant 0308 increased their Factor loading at Q2 by a margin that was significant at the $p < .05$ level, indicating an increased alignment between their perspective and F2(BC).

Finally, two statistically significant shifts were identified on F3(INC) among Dialogue group participants. Participant 1337 had a decrease in their loading at Q2, which was significant at the $p < .01$ level, but remained significantly loaded on the Factor. This indicated a weakening of the alignment between their perspective and the perspective represented by F3(INC). Alternately, participant 7788 had an increase in their loading at Q2, which was significant at the $p < .05$ level, indicating a strengthening of their identification with F3(INC).

6.5 Conclusion

This chapter has sought to present the quantitative indicators of shifts in perspective drawn from the Q1 and Q2 sorts of both Dialogue and Control group participants. Two approaches to identifying these shifts were presented, both of which provide an initial indication of the effect the SER Dialogue had on participants' perspectives. While both approaches identified greater shifts among the Dialogue group, these differences were most pronounced in the second method regarding the magnitude of difference between each participant's Q1 and Q2 loadings on each Factor. These findings indicate that the Dialogue group participants experienced a greater shift in their perspectives as a result of their participation in the SER Dialogue. Furthermore, there was also a general increase in alignment with F1(CR) among the Dialogue group.

I began this chapter discussing the underlying rationale used to quantitatively identify shifts in perspective. While the way Q1 and Q2 data was combined to identify these shifts is aligned with prior repeated Q studies, there were slight variations in the underlying datasets used to extract Factors after the completion of Q1 and Q2. These variations were the result of differences in the purpose for extracting Factors at different points in time. After Q1 was completed, Factors were extracted to identify the range of perspectives that existed among participants and to help select participants for either the Dialogue or Control groups. Alternatively, after Q2, Factors were extracted as a benchmark from which to identify shifts in perspective from Q1 to Q2.

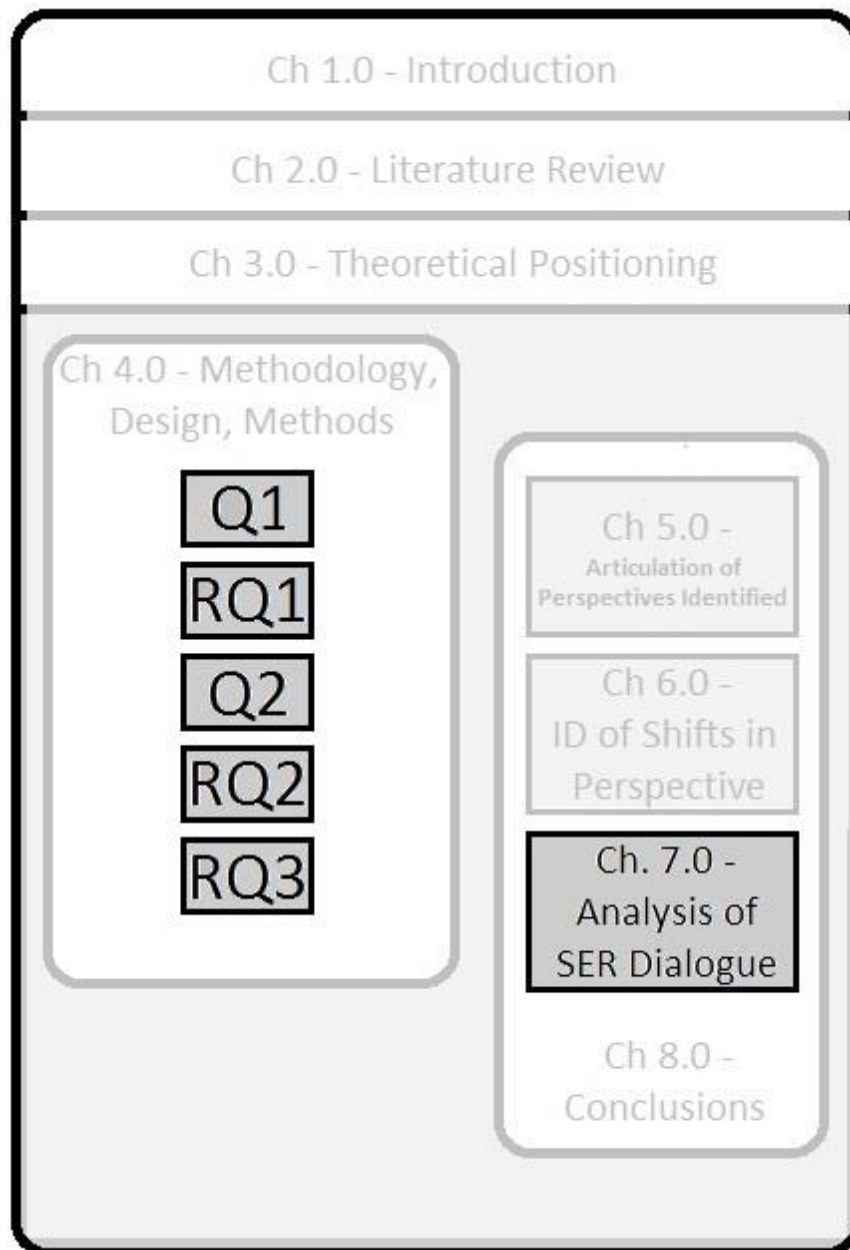
A correlation analysis was also performed to assess the comparability of each set of Factors, and the distinguishing statements of each Factor were also reviewed. This analysis led me to discuss how the Factors extracted under each dataset were substantively the same. The high degree of similarity between the sets of

Factors extracted at each point in time also stands testament to the endurance of these perspectives among participants, which – although localised – lends empirical evidence to previous conceptual efforts to delineate different perspectives surrounding issues such as SEA (Brown & Fraser, 2006).

Both approaches toward the identification of shifts in perspective suggest that those participants who participated in the SER Dialogue had experiences that shifted their perspectives, and many of those shifts tended to favour F1(CR); however, without additional information it is difficult to identify which aspect(s) of the SER Dialogue induced these shifts or how these shifts related to an individual's perspective. However, inferences drawn from these findings are limited in the same way that all quantitative data is when discussing human subjectivity. In the absence of additional data, they can provide only a general indication of shifts in an individual's perspective. For this reason, multiple sources of both qualitative and quantitative data were collected across my research.

Regarding the overarching aim of my research, the findings presented in this chapter lend support to the notion that an agonistically pluralist space for discourse can impact individuals' perspectives, but that does not necessarily mean critically reflexive and pluralist understandings were developed. To identify the development, or not, of these understandings, additional qualitative information must be reviewed for insights into the experiences of individuals during the SER Dialogue. In this regard, Chapter 7 assesses the impact of the SER Dialogue by reviewing the qualitative data collected from participants and by using it to interpret quantitative shifts in perspective that were discussed across this chapter.

7.0 ANALYSIS OF THE SER DIALOGUE



7.1 Introduction

Chapter 5 aimed to inform a holistic understanding of the discursive landscape surrounding participants' perspectives of SER at Q1. This understanding was informed by an analysis of the composition of each Factor identified, the political frontiers between each pair of perspectives, and the underlying rationale of a participant's alignment with each Factor they loaded on to. Aside from informing the development of the SER Dialogue, Dialogue group participants used these perspectives as a set of common benchmarks from which they could articulate various concerns during the SER Dialogue. These perspectives also facilitated the ability of participants to articulate their own perspectives at the end of Phase 1, which was particularly useful in understanding the 'starting point' from which shifts in perspective were identified. With an understanding of the perspectives involved, Chapter 6 discussed the quantitative indicators of shifts in perspective, and assessed statistically these results. Such discussions lent quantitative support to the notion that an agonistic pluralist space for discourse can impact the perspectives of individuals, but additional qualitative data is needed to understand better the impact of exposure within the SER Dialogue and the nature of shifts identified and the rationales that underpinned them.

The theoretical underpinnings of my research posit that 'broadening out and opening up' the discourses that individuals are exposed to and can engage with enable them to develop critical pluralist and reflexive understandings. In that regard, the analysis performed in this chapter aims to develop an understanding of the impact that the SER Dialogue had on participants' perspectives. This chapter enriches the quantitative inferences identified in Chapter 6 by incorporating qualitative data collected from participants during Phase 2. More specifically, this chapter focuses on identifying the development of – or lack of – critical reflexive and pluralist understandings among Dialogue group participants.

In order to analyse the experiences of Dialogue group participants and to assess the understandings they developed, I have structured the discussion which follows around the second sub-research question:

Does exposure to divergent perspectives of SER impact individual accountants' perspectives? If so, what is the nature of this impact, and does it indicate the development of critical pluralist and reflexive understandings?

To address this question, I review, first, some of my notes on the discussions that took place for each discussion topic during the SER Dialogue. Next, I discuss the

impact of being exposed to divergent perspectives in the SER Dialogue. This assessment will use the qualitative and quantitative data collected on each participant to develop a better understanding of participants' experiences during the SER Dialogue, as well as the impact it had on their perspectives. I then examine more closely the nature of participants' experiences. This examination will focus on three aspects of the experiences of participants: the identification and use of 'starting points', the impact of face-to-face interaction on their experiences, and the impact of their prior understandings on the shift(s), or not, in their perspectives. Informed by these discussions, I shall then focus on how participants reacted to their exposure in the SER Dialogue by discussing how the CR and BC approaches were re-framed by participants. Finally, I explicitly identify the development of critical pluralist and reflexive understandings among individual participants.

7.2 Notes from the SER Dialogue

I provided brief notes on the discussions that took place under each of the following topics toward the end of Section 4.4.13, but I will now expand on the discussions that took place to inform the analysis developed across this chapter.

Competing Perspectives

Group 1 decided, interestingly, to have a round of introductions before feeling sufficiently comfortable to engage with each other, whereas the other Group saw no need to do so. This may have been due to some participants having already introduced themselves prior to the first discussion topic, or already knowing each other prior to the dialogue. As they were informed that the quotes given had been pulled from RQ1 responses, there appeared to be an initial hesitance to specify disagreement with a particular statement for fear that the author might be present. While small group discussions were slow to begin, by the end of the session, it was clear that participants found it difficult to stop talking and to gather together for the large group discussion.

A participant from Group 1 appeared to notice this and provided a critique of a quote from their own RQ1 responses to spark conversation, seemingly, in their group. This same participant also began discussion around the use of factors as 'loose categories' versus 'defined positions', which became a recurring theme throughout the remainder of the Dialogue, as many participants refused to have their perspective categorised by one factor alone.

The focus of conversations changed often during these discussions, as each individual's comments evoked different reactions from other participants in the

group, often reorienting the focus of discussion. For instance, discussions in Group 2 went from one participant describing the complexity of their perspective to the question of the purpose of SER. Group 2 also discussed the role of education in developing SER, referring to the slow erosion of the 'quality and conditions of teaching' as well as 'critical thinking' in academia. Despite being asked not to use examples, a number of comparisons were drawn to illustrate perspectives. Some comparisons were rooted in an effort to ground the discussion in a familiar logic, while others seemed to draw on emotional situations.

Once the large-group discussion began, participants were clearly ready to engage with one another. Interestingly, some participants who identified strongly with either CR or BC approaches made their views known and appeared to take a firmer stance in defending their views.

SER and Accountability

Almost immediately, participants began to explain their understanding of accountability, and discussions developed quickly from there. From early on in this discussion, it was apparent that accountability meant many different things to different participants, depending on the perspective of the individual who interprets it. One participant considered that this was one reason greenwash was so prevalent within SER, and another believed this was indicative of the underlying issues that have led to increased calls for third-party accounts.

The use of regulation and sanctions to enforce SER was then tabled for discussion. Some participants thought government sanctions would hinder businesses and that oversight committees, although potentially biased, were 'better than nothing'. Others thought that without implementing some form of sanctions, SER would remain 'toothless'; it was quickly pointed out that 'the public interest', like 'accountability', was a contested concept.

These discussions did not develop definitive answers on the meaning of accountability or the public interest but, instead, they appeared to motivate participants to flesh out their own perspectives. In this sense, reflexive thought processes appeared to be stimulated as participants were exposed to new perspectives and challenged to reflect on their views.

Change

Both groups discussed whether reporting was the best way to bring about the changes that were needed, and both raised the point that the amount of change needed was entirely dependent on the individual providing the assessment. Group 1 appeared to focus on SER, using it as a means for discussing the roles and responsibilities of the accounting profession in helping to fuel this change. Alternatively, Group 2 discussed the limits of change that can be accomplished through reporting, but they focused specifically on the underlying concept of change. Some participants agreed on the need for change, but felt hesitant when presented with the idea of 'radical' change. Two types of 'radical' change were identified and discussed, one referring to the political undertones of a paradigm shift and the other referring to the magnitude of changes. Interestingly, one participant (an accounting student) shifted from this to a discussion on the over-privileging of quantification and quantitative information that they had been exposed to in academia. Another participant responded, saying:

I think one of the misconceptions, as well, is that there's no wiggle room in quantitative; it's the whole 'numbers don't lie'. And you can lie in terms of qualitative, you know that you can. That numbers are inherently less political and words are inherently political.

The idea that reports produced could be manipulated seemed to be taken for granted, and it was reiterated that reporting is limited in what it can be expected to accomplish alone. However, participants quickly pointed out that this did not mean the profession should do nothing. The idea of incentivised reporting, or letting the 'market' help decide the types of reporting that were necessary, was also raised.

One participant relied on an economic understanding of these issues, stating that the 'market' would ultimately dictate what types of reporting were relevant, given the financial disincentives or incentives they would be exposed to. This statement motivated a response from others in the group who considered this understanding too narrow and that inherent biases were being overlooked. A lively discussion developed on the opportunities, or lack of them, given to alternative reports and how these reports were received, if at all, by society.

On returning to the large group discussion, participants focused on the roles and responsibilities of the accounting profession to bring about change. There was general agreement that the profession could not solve the world's problems, but many participants also considered that contributions could be made by the

profession; the type and extent of these contributions generated further vigorous dialogue among participants.

The large group discussion appeared to focus on the role that accountants play, or should play, in creating change. In this regard, the effect of what is considered in or outside 'the box' of information under consideration in accounting was seen to dictate the perceived 'social obligations' of the accounting profession. Participants felt that accountants do not often concern themselves with what is outside of 'the box', although there seemed to be support for the idea that the profession is 'on the right side of the ledger'.

Issues were also raised about how to define the 'profession', as one participant saw many of the Big 4 accounting firms described more aptly as 'professional services firms', illustrated by the large number of legal and economic oriented staff they now employed. This raised an interesting question in that the boundaries of issues that are considered 'accounting' may not be so clearly defined in practice, or contain components that blur professional specialisation boundaries.

Education

Statements were made in support of both pragmatic and critical curricula, but it was the statements which developed from these conversations that were particularly interesting. For instance, in spite of the increasing involvement of the accounting profession in the development of these systems and processes, academic participants who carried out research in the area noted that managers in organisations often found it easier to hire an environmental scientist or liberal arts major and re-train them, than to hire an accountant. This led to questions regarding the insights that were being lost from the accounting profession, as well as the inadvertent narrowing of the public interest role the profession plays, or can play, in society.

Another interesting discussion centred on the 'teaching' versus 'training' dilemma. Many student participants felt the narrow focus of current accounting curricula produced technical knowledge that amounted to no more than 'training' for particular tasks. A participant summed up this sentiment by comparing their education in accounting and law. While they felt their legal education provided a platform on which they could build knowledge, an accounting education told them the knowledge they needed. In this way, they considered accounting did not provide them, as a student, with a 'thinking system', it had merely told them what to think, rather than helping them,

meaningfully, to develop critical or analytical skills. This was articulated by one participant who stated that they could be trained to be competent, or educated to be critical.

Academic participants also had a range of views on accounting education and the problems that needed to be overcome. Some thought that alternative and/or critical perspectives were not given sufficient coverage and that technical aspects of accounting were being promoted for professional accreditation and to placate the Big 4 firms. These problems were only exacerbated by moves to reduce the number of years required to obtain an accounting degree in New Zealand (Carr & Mathews, 2004; Matthews, 2001), let alone higher education more generally (Scott, 2002). Other academics asserted that failure to develop critical thinking skills was an issue for students who did not engage with the information provided to them. This was an interesting contrast, as many of the students openly lamented the narrow do-what-you're-told-mentality of their accounting education, and considered that they were only rarely allowed to discuss things 'outside the box' of mainstream accounting, and had experienced anxiety in class when they did so. These issues were also seen to carry over to their examinations, as many thought they would be penalised if they deviated from the information presented in class.

7.3 Impact of exposure in the SER Dialogue

7.3.1 Experiences

As discussed in section 4.4.13, RQ2-Dialogue was administered to the Dialogue group immediately after they completed Q2 at the end of the SER Dialogue. These responses provided additional insight into individual participants' experiences during the SER Dialogue⁴⁷. Six Dialogue group participants indicated that their views of SER had changed during the course of the SER Dialogue. As opposed to a paradigm shift, many participants appeared to re-frame their understandings as a result of their experiences during the SER Dialogue. In general, participants indicated that engagement with individuals holding divergent perspectives enabled reflection on their own views and the views of others, providing 'insight into how other people understand SER' (2468A, RQ2). These responses indicate that critically reflexive understandings were being developed, or at least exercised, among participants in response to their exposure to agonistically pluralist dialogue.

⁴⁷ A blank copy of RQ2-Dialogue can be found in *Appendix G*.

Five participants stated that their views had not changed during the SER Dialogue, indicating that they had well-defined perspectives that were difficult to change. Three of these participants stated that they had re-framed their perspectives, while the other two did not consider they had been exposed to new perspectives of SER and thought their views were relatively unchanged. These two participants were both academics who expressed well-developed understandings of divergent approaches to SER before their participation in my research, making their lack of exposure to new perspectives somewhat understandable. Interestingly, they were each loaded on to opposing Factors, F1(CR) and F2(BC), indicating that entrenchment was not associated with just one specific perspective.

In general, many participants indicated that their understandings of divergent perspectives had shifted in some way as a result of their experiences in the SER Dialogue. These shifts related to how they understood their own perspectives, or the perspectives of others, providing them with new insights on the characteristics of each perspective.

I now consider that the distinctions between the factors [are] less black and white than I previously considered, and that there [were] significantly more commonalities between factors than I anticipated.

- 1337, RQ2, *Question 3*

Participant 1337's statement illustrates how their experiences led them to develop their understanding of the political frontiers between perspectives, which led them ultimately to recognise 'commonalities' between them. In a sense, this insight aligns with the formation of 'chains of equivalence' (discussed in section 3.3) that may not have been obvious to 1337 previously. While it would have been somewhat understandable if 1337 showed signs of hesitation in moving away from a 'black and white' understanding of the differences between perspectives, their responses suggest that they 'broadened out, and opened up' their understandings and were comfortable with the 'messiness' of their new understanding. Recalling my discussions in Chapter 5 on the hesitancy of F3(INC) and the traditional mainstream BC approach it ultimately promotes, it was also interesting that 1337's statement coincided with a statistically significant decrease in their loading on F3(INC) and an increase on F1(CR); the increase on F1(CR) also reflected their stated alignment with both F1(CR) and the CR approach.

In the SER Dialogue, participants were faced with individual perspectives that were much more complex than those represented by ideologically consistent archetypes. These engagements motivated many participants to reflect on the relationship between individual and archetypal perspectives, leading many to problematise the 'messy' relationship between individuals' perspectives, and those represented by ideologically consistent archetypes.

I think I now have a greater understanding of the viewpoints [F1(CR), F2(BC) and F3(INC)] represented; - and that there may be some people [who] fit squarely into those views, but many or most fall somewhere across them. “

- 4784, RQ2, *Question 3*

Participant 4784's response illustrates a complex understanding of an individual's situatedness in the discursive landscape of perspectives on SER. In essence, as participants engage with this landscape, they consider the existence of perspectives that lie between the Factors identified. In doing so, the problematic nature of individual participants' perspectives and their situatedness in relation to the discursive terrain surrounding SER are recognised. Ultimately, these are the types of 'messy' understandings that provide participants with a more holistic understanding of the various perspectives of SER.

7.3.2 Review of impact

In seeking to define the impact that the SER Dialogue had on participants, the majority of participants appeared to re-frame their understandings of the discursive terrain surrounding SER. The stimulus for this appears to have been participants' experiences during the SER Dialogue, which led them to re-frame their understandings of both their own individual perspectives as well as the perspectives of others.

The re-framing of participants' perspectives did not mean that they experienced a paradigm shift, but rather, that participants appeared to change how they understood both their own and others' perspectives. Development of these understandings can be seen in a participant's identification of the complex political frontiers between Factors, which also led many to reflect on the relationship between individual and archetypal perspectives.

Engagement in the SER Dialogue motivated participants to develop an understanding of differences in how individuals approached SER compared with the approaches portrayed by ideologically consistent archetypes. RQ2 responses

indicated that these experiences promoted the development of critically reflexive and pluralist understandings in the SER Dialogue, irrespective of the level to which participants' perspectives had been developed prior to their participation. The overwhelming majority indicated that their understandings of divergent perspectives had ultimately shifted in some way as a result of their experiences in the SER Dialogue, but the question then became: what was the nature of the experiences that motivated participants to shift or re-frame their perspectives?

7.4 Nature of Impact

7.4.1 Influences

7.4.1.1 Identification of 'starting points'

From very early in the SER Dialogue, participants were observed identifying their own 'starting points' as they clarified their arguments with one another. Given my efforts to develop a discursively representative group of participants to take part in the SER Dialogue, and that participants were informed that the SER Dialogue would expose them to individuals with a range of perspectives (see sections 4.4.6 and 4.4.11), it was somewhat understandable that they recognised differences in their perspectives. However, as a discursive strategy, the identification of 'starting points' was an effective way to introduce the conceptual starting point from which they had developed their perspectives in discussion with others. As the SER Dialogue progressed, participants began to recognise two distinct themes to the starting points that had their origins in how SER was approached. While some participants used moral arguments that sought to hold businesses accountable to society and the environment, others took a functional approach by which SER was identified as an addition to more traditional forms of reporting. In essence, each of these approaches led to a range of divergent understandings regarding the discussion topics presented to participants.

Seemingly interrelated to each of these approaches were differences in how the profession's duty to serve the public interest was understood. While some participants saw a moral connection between the interests of business, society, and the environment, which required an accountability mechanism (SER) to keep it in balance, others considered the wider public interest would be better served through market mechanisms and informing the decision-making capabilities of management. Given the contested nature, essentially, of 'public interest' as a concept, the incommensurability of these approaches provided participants with a macro-level means for identifying differences in their perspectives of SER.

The functional approach aligned with a BC approach, and participants appeared relatively familiar with it. However, participants were noticeably more engaged with the moral approach during discussions, expanding frequently on points made by proponents and requesting clarification of their understanding. While an aspect of this engagement could have been motivated by participants' lack of prior exposure to a moral approach, the process of fleshing out these understandings appeared to have an impact on participants. The following statement illustrates how the moral approach starting point was conceptualised and discussed, which appeared to attract participants' attention throughout the SER Dialogue. This statement was drawn from a small group discussion that took place during the SER Dialogue in which participant 2468A was discussing how they conceptualised change.⁴⁸

2.25.14	1	2468A	See, my own take is that when we think about the issue of change
	2		uhh, the starting point isn't whether it's realistic or practical +
	3		umm +
	4		for me, it's much more important to go
	5		is change morally ri- the right thing to do
	6		I mean for example, if we were living in say a slave society
	7		and we started bringing up issues around abolishing slavery
	8		you'd hear exactly the conversations coming out
	9		it's not realistic, um businesses aren't going to be into it
	10		uhh, you know, slaveholders aren't going to be into it
	11	9684	it's going to be [investors] interests
	12	2468A	Right, it's going to be against investors interests
	13		but- but that's not the starting point
	14		wh- when you're thinking about changing a society
	15		or or an institution
	16		the starting point surely is whether you need to change from a moral standpoint
	17		do our institutions comply with the principles that we umm hold as core
	18		in our own worldvie- you know moral, ethical, philosophical
2:26:23	19		or theological worldviews

Across lines 2 to 5, participant 2468A draws a comparison between a 'practical' (or functional) and 'moral' approach to SER. Interestingly, in lines 6 and 7, 2468A then reorients discussion around 'a slave society' in order to illustrate the moral component of their perspective. Slavery was a particularly emotive example to illustrate the rationale of their approach, but the later affirmation by participant 9684 in line 11 indicates that the intended sentiment was expressed. In line 8, 2468A aligns their 'slave society' illustration with the business case, linking these concepts before presenting their critique in lines 9 and 10. Line 11 illustrates

⁴⁸ Discussions were transcribed using the basic structure of written and spoken New Zealand English, as established by the Corpus Research Advisory Group of New Zealand in 1989. The transcription system manual can be found at: <http://www.victoria.ac.nz/lals/centres-and-institutes/language-in-the-workplace/docs/ops/op5.pdf>

9684's support for the argument being made by 2468A, making the link explicit between 'investors' and slaveholders.

In lines 13 and 14, participant 2468A draws back from the metaphor, refocusing discussion on the starting points for 'changing a society'. This could have been an attempt by 2468A to move away from the association made by 9684, or they were possibly trying to conclude their point. Regardless, they re-emphasise the moral approach in line 16, while their use of 'surely' in their statement suggests that they believe it is obvious why a 'moral standpoint' is superior. Finally, in lines 17 and 18, 2468A proposes a conceptual linkage that distinguishes the moral approach from alternatives.

The way that participant 2468A presents the moral approach to SER served to distinguish the approach from more practically oriented (BC) approaches to which participants would have been regularly exposed. Participant 2468A's articulation of their perspective indicates that they had prior experience of doing so, which is also indicated in their relatively stable factor loadings from Q1 to Q2.⁴⁹ Participant 2468A's presentation of these arguments portrayed not only the moral approach as being logically grounded in a 'moral, ethical, and philosophical' position, but they also made the moral argument accessible to participants. Ultimately, this articulation of a moral starting point appeared to help participants to rationalise and distinguish alternatives from the more practically oriented approaches to SER that aligned with a more BC rationale.

7.4.1.2 Face-to-face interactions

Across RQ2 responses, participants reported that the face-to-face interactions during the SER Dialogue had the greatest impact on their experiences. Aside from the obvious social pressures associated with face-to-face discourse, to engage with an individual was a very different experience from engaging with a written interpretation of a perspective. While archetypes are static and ideologically consistent perspectives, making them easier to engage with on a conceptual level, engagement with an individual is a relatively more dynamic endeavour. RQ1 responses illustrated how the static interpretations of alternative perspectives elicited criticism from those holding divergent perspectives, but in the SER Dialogue, participants were faced with individuals who could provide responses to criticisms. This engagement appeared to enable the realisation of different 'starting points'. As participants made this realisation, they were confronted, and

⁴⁹ Stability was determined by Q sort correlation data between participants' Q1 and Q2 sorts, which is part of the standard output in PQMethod. See: *Appendix L*.

subsequently engaged, with the complex reality of other individuals' subjectively constructed perspectives.

Coming face-to-face with actual people expressing actual viewpoints, one can more easily see perspectives which may not have been apparent before. - 9684, RQ2, *Question 1*

Participant 9684's statement illustrates the divide between 'actual viewpoints' and archetypal perspectives; a distinction they expressed many times. As I discussed in Chapter 5, the composition of each Factor identified blended aspects of different archetypes that were used to develop the Q set. As such, Factors illustrate the conceptual complexity embedded within individual perspectives, but when presented as an interpretation in written form, much of this complexity can be lost. This makes it somewhat understandable that the dynamic process of engaging with 'actual people expressing actual viewpoints' could lead to the identification of perspectives that had not 'been apparent before'.

Engaging face-to-face in a discursive environment surfaced nuanced aspects of different perspectives that facilitated reflexive thinking by many participants. While efforts were made to mitigate asymmetries of power, they could not be controlled for and some of the way in which participants engaged with each other is understood to be a product of embedded interpersonal, social and cultural norms. Prior experience with face-to-face engagement of this nature was also understood to regulate the degree of impact that engagement had on participants' existing perspectives, as did participants' comfort level and ability to articulate their views; some participants lacked this experience.

4:08:02	1	2205	Yea, I agree, I agree with most of what everyone said
	2		I think it was really+
	3		interesting to hear what other people have to say about it, cause it's such a top
	4		it's a topic that's so commonly thrown around on a daily basis, but so
	5		not many people actually think what it means, um+
	6		like, that being said, like, I still think it is very valuable and all that, like
	7		and all that I've said [laughs] and all that, umm but
	8		I think for me, my view was quite simplistic on SER before the the discus
	9		well not simplistic, but very one sided, and then umm
	10		once I heard, like, some of you guys talk about some things,
	11		it became a little bit more clear that it's such,
	12		such a complex and sensitive and delicate to play, to be playing with
	13		it's not, you don't just think one thing, there's so many
	14		there's almost like a domino effect this could have one way or another
	15		it doesn't always come through when you think about it just by itself
4:08:54	16		so this is really interesting for me, just like, self development about the topic.

In lines 4 and 5, participant 2205 identifies the underlying value of face-to-face interactions. While perspectives of SER are ‘commonly thrown around on a daily basis’ this does not mean they are engaged with critically. Participant 2205 then proceeds to characterise their own view as ‘one-sided’ in line 9, and in lines 10 and 11 expresses that it was their engagement with other participants in the SER Dialogue that helped to clarify their perspective. The statement in line 12 suggests that they recognised the complex range of perspectives that existed on SER, suggesting the development of pluralist understandings. In line 14, they identify the interconnectedness of these perspectives, illustrating their engagement with the perspectives they were exposed to; while in line 15, the need to engage with others in order to flesh out these types of understandings was recognised. Finally, in line 16, 2205 recognises the ‘self-development’ they engaged in as a result of their experiences in the SER Dialogue.

The value of face-to-face interactions lies in the richness of the experience it holds as a medium of communication. Expressed simply, engagement in face-to-face interactions encourages individuals to engage with their own and others’ understandings, far more so than if they were provided with written information to be reviewed at their convenience. The act of discursively engaging with an individual holding a divergent perspective is seen as visceral experience that is subject to a complex web of influences, including asymmetries of power, differences in cognitive ability and personalities. While the experience of face-to-face interactions can be uncomfortable for some, it holds potential for enabling individuals to evaluate their understandings reflexively. Insights drawn from these experiences inform a surface level understanding of their impact on individual understandings, and despite an inability to isolate the impact of specific influences, the experiences as a whole can still be valued in their own right as a locus for shifts in perspective.

7.4.1.3 Prior understandings

In the process of interpreting shifts in perspective that were identified, it was necessary to understand the perspective from which each participant entered into the SER Dialogue. As mentioned in the previous section, prior experience at engaging with different perspectives appeared to regulate the degree of impact that engagement had on a participant’s perspective. This is understandable, as such experiences would not only develop an individual’s perspective, but would also make them more comfortable in engaging with these issues in future interactions with others holding divergent perspectives. However, while prior experience of engaging discursively with other individuals, face-to-face, appeared to make some participants more comfortable with engaging in the SER

Dialogue, a participant’s prior knowledge and understanding of divergent perspectives of SER did not appear to be a good indicator of shifts in their perspective as a result of their experiences in the SER Dialogue.

Prior experience with the subject matter was considered in the process of selecting participants for this study, so it was surprising that the extent to which participants felt they were familiar with alternative perspectives of SER did not appear to regulate the impact of their experiences in the SER Dialogue. This was particularly surprising in relation to academic participants, as they, arguably, had the broadest conceptual knowledge of alternative perspectives of any other actor category of participants, yet merely knowing that these perspectives existed did not appear to impact the stability of their perspectives. For example, participant 3830 self-identified as an academic/practitioner with considerable prior experience regarding SER. Not only had they participated in working-groups and task forces that dealt specifically with the development of SER, but they also had significant experience in accounting standard setting in New Zealand, and had used Brown & Fraser (2006) as teaching material in their classes.

Given the scope of their prior experience, it was unsurprising that participant 3830 conveyed a complex understanding of what Factors represented in their RQ1 responses. For example, 3830 pointed out ‘overlap’ between each of the three Factors presented in their PqR, indicating a nuanced understanding of the range of perspectives presented to them.⁵⁰ Furthermore, when presented with quotes from different perspectives in the first discussion topic of the SER Dialogue, 3830 stated:

0:49:39	1	3830	My my overall reaction to the
	2		to all of them is that+ is that each of them comes from a series of starting positions+
	3		Uhh and so I guess my whole, my whole interest in the reporting of
	4		this dimension, whatever we call it
	5		it needs to be multiple dimentsions
	6		comes from the perspective of the reporting of it.
	7		whereas a lot of these come from the perspectives of changing society
	8		and+ so+
	9		so I [would] react because of the perspective, that one aspect, and then they're other+
0:50:18	10		there're other features of it that sort of come together.

Regarding participant 3830’s prior knowledge of approaches to SER, it is evident in line 2 that they have a reflexive understanding of the ‘series of starting positions’ from which different perspectives approach SER. Reference to the ‘multiple dimensions’ of reporting that are needed, in line 5, suggests they

⁵⁰ Under the initial dataset, 3830 loaded significantly on all three Factors at Q1, but under the ‘new’ dataset they only loaded significantly on F1(CR) and F2(BC).

understand that multiple reasons exist for producing reports. In lines 6 and 7, 3830 locates different statements (provided at the beginning of the discussion) as being aligned with different perspectives, one focused on 'reporting', and the other on 'changing society'. Participant 3830 then follows up this distinction by attempting to articulate in lines 9 and 10 how different aspects 'sort of come together'.

These statements indicate that participant 3830 recognised and was comfortable engaging with the 'series of starting points' from which different perspectives approached SER, suggesting that they held a somewhat pluralist understanding of the range of perspectives that exist on SER. However, in spite of 3830's seemingly well-developed perspective, they reported in their RQ2 responses that their view of SER had been re-framed during the SER Dialogue, stating:

My core view has not changed, but the need for drivers to lead to change has emerged much more strongly in my thinking, and the serious limitations of SER as currently conceived [have] become even more apparent.

- 3830, RQ2, *Question 1*

The adjectives used by participant 3830 in this response, 'more strongly' and 'serious', indicate the magnitude of re-framing that took place in their perspective. This statement is also supported by the statistically significant increase and decrease in 3830's Factor loadings on both F1(CR) and F2(BC), respectively, after Q2. The shifts suggest that their prior knowledge of different perspectives is not necessarily an accurate indicator of the stability of their perspectives. Furthermore, these shifts are testimony to the impact that the SER Dialogue had on participants' perspectives, even those with well-developed perspectives. A review of the RQ2 responses provided from Control group participants helps to illustrate how merely being provided with written information on divergent perspectives will not necessarily lead individuals to develop their perspectives.

To reiterate this point, consider that the Control group was provided with the same materials about the perspectives identified as the Dialogue group, and were given the option to review these materials at their convenience. While many participants reported reflecting on their views, the vast majority did not believe their views had changed, or even shifted for that matter. The only identifiable impact of exposing these participants to the information appeared to be a slight refinement of some participants' original perspectives. In this respect, none of

the Control group participants reported the development of reflexive understandings of perspectives that diverged from their own.

These findings call into question efforts to expose individuals to a range of perspectives, but stop short of also having them engage critically within a discursive space that would challenge their knowledge claims and taken-for-granted assumptions. In effect, exposure to divergent perspectives, alone, while better comparatively than no exposure at all, cannot be relied on to help participants develop critically pluralist and reflexive understandings.

7.4.2 Reactions

Having discussed some of the ways that participants' experiences were influenced in the SER Dialogue, I shift my focus to how they reacted to this exposure. These reactions are important, as they provide additional insights into how the SER Dialogue impacted participants' perspectives. Given the shifts in perspective identified, I now discuss how different participants re-framed their understandings of both the BC and CR approaches to SER, as well as those participants who were identified as being entrenched in their original perspectives.

7.4.2.1 Re-framing the CR approach

During the SER Dialogue, participants engaged in a number of discussions regarding the conceptual foundations of F1(CR) and the CR approach more generally. Given that each participant entered the discussion with different degrees of understanding these conceptual foundations, the general increase in alignment of many Dialogue group participants with F1(CR) (discussed in section 6.4) signalled a positive shift in understanding. Furthermore, these discussions provided insights into the motivations underpinning these shifts.

In relation to statements made in RQ1, a number of participants in the SER Dialogue did not have a favourable view of SER; some were ideologically opposed to a CR approach, while others agreed with many of the concerns raised, but did not view it as a 'realistic' path forward. Furthermore, conceptualising the CR approach was difficult for some participants, particularly in relation to what it meant 'to be critical'.

As I discussed in section 6.4.2, six statistically significant shifts in perspective were identified among the Dialogue group in relation to F1(CR), five of which were increased loadings and one decrease. However, F1(CR) was the only Factor which experienced an increase in its average loading across Dialogue group participants

from Q1 to Q2. These quantitative indicators suggest that the SER Dialogue had influenced some participants to shift their perspectives into alignment with F1(CR), but this data does not indicate what this shift represents, or what caused it.

While RQ2 responses indicate that many participants who increased their alignment with F1(CR) reported they had re-framed their perspective as a result of their experiences, a review of A/V data collected during the SER Dialogue showed that the majority of those participants were actively involved in many of the discussions that occurred, particularly those involving the contested conceptual landscape between proponents of F1(CR) and F2(BC). Confrontation between these two perspectives was understandable, given the ideological differences between each perspective (see section 5.3.2), but it was in the confrontation between divergent perspectives that the nature of F1(CR) was fleshed out. For example, the following transcript from the SER Dialogue illustrates how proponents of a BC approach to SER framed its purpose so as to dismiss alternatives.

1.32.27	1	4321	so, it's a way of reducing information asymmetry
	2		between the people who have control over the resources
	3		and the people who can make decisions about how we use those resources
	4		in later periods
	5		and that's got nothing to do with whether you're so called critical
	6		ehm, and I say so called critical because critical really means that you question
	7		not that you necessarily subscribe to central planning
	8		and ehm [coughs]
	9		so ++ I i actually wonder in terms of those three Factors
	10		you know, what the third Factors doing there at //all\
1.33.02	11	2468A	//[laughs]
	12	4321	because it doesn't seem to me to be relevant // at all \
	13	2468a	you talking about the last one?
	14	4321	yea, the critical approach
	15	2468A	mmm
	16	4321	Because the way its described there is in terms of being anti-capitalism
	17		which presumably means that you know the favorite choice is central planning or
1.33.19	18		something of that sort

Participant 4321's statements surface some of the ideological differences that distinguish F2(BC) from F1(CR), causing 4321 to question the relevance of F1(CR) as a legitimate perspective of SER. In line 1, 4321 frames the discussion around 'reducing information asymmetry', and resource allocation in lines 2 and 3, which both align with a technical rational BC approach to SER. Then, in line 5, 4321 uses dismissive language when referring to the 'so-called' CR approach as being

unable to fulfil these requirements; and in line 6, proposes their own understanding of 'critical' as meaning 'to question'. In line 7, this understanding is then applied, making a somewhat grandiose association between 'central planning' and the CR approach (presented in their materials) before dismissing F1(CR) entirely in lines 9 and 10. This comparison appears to elicit a response from participant 2468A in line 11, who then asks participant 4321 in line 13 to clarify what they meant, and did not appear to be happy, in line 15, with the clarification given. This line of questioning from participant 2468A appeared somewhat rhetorical in nature, with 2468A wanting, seemingly, to register their opposition to 4321's statements. In line 16, participant 4321 introduces a more overt, politically symbolic critique of F1(CR) as essentially an 'anti-capitalist' approach, but in line 17, they then begin to hedge their association of F1(CR) and central planning with the qualification, 'presumably'. Finally, in line 18, participant 4321 again appears to hedge or perhaps soften their association with central planning by opening it up to the possibility of a similar interpretation.

Participant 4321 portrays the BC approach to SER as a rational means by which to reduce 'information asymmetry', while associating the CR approach with 'central planning', which is an assumed connection with socialism and/or communism. This type of association was identified in the RQ1 responses of participants who opposed the F1(CR) and CR approaches. Many proponents of a BC approach used the politically charged comparison of 'capitalism versus communism' to rationalise the superiority of their approach to SER. In this way, participant 4321 attempts to connect capitalism with the BC approach so as to promote the narrative that 'anti-capitalist' approaches are unrealistic.

While this was an accessible narrative for participants to follow, proponents of the F1(CR) and CR approaches took issue with the 'end point distinctions' made to portray their views as an 'anti-capitalist' approach that supported a 'centrally planned' economic system, which was ultimately unrealistic. In a sense, it was these types of simplistic distinctions that provided a forum in which proponents of F1(CR) could flesh out their understanding of what 'to be critical' meant, while simultaneously rebutting the comments of participant 4321.

1.34.16	1	4321	critical has to do with questioning
	2	2468A	mmm, I I think that's one of the problems with
	3		umm + these catagories
	4		one of the if if you look at the the three
	5		one of the ways in which they distinguish themselves from each other
	6		is that end point
	7		and I mean I eh if you just gave me the three I'd locate myself as a critical person
	8		because I I like to question + everything about the society that we live in
	9		and the role that SER has to play within it
	10		but in terms of endpoint + i you know I I just finished off my PhD and I said
	11		I don't have any solutions' but one thing I will insist on
	12		if you're acutally serious about umm trying to address the problems we confront
	13		is you need to fundamentally you need to be open to questioning everything
	14		including the type of economic system we currently live within
1.35.11	15		in terms of solutions, I have no idea
	16		and historically, I think state socialism has has has been shown to be just as problematic
	17		as say capitalism
	18		but if you're not even going to question
	19		and the business case takes for granted
	20		what is basically umm captalism with the gloves off and
	21		the stakeholder one as far as I can see in terms of questioning
	22		uh it wants a bit more umm social justice and you know
	23		control of environmental degredation put in
	24		but it still doesnt really want to touch um um uh
	25		the structural elements that capitalism has been based on from day one
	26		so I I kin- I I'd agree with you in that umm I find that endpoint distinctions
	27		really problematic because you can quickly dismiss all of it
	28		all of the elements that come under the critical perspective by bringing in
	29		you know, connotations of stalinism and you know, gulags and all the rest of it
	30		whereas i think the real value of having a critical approach to SER is
	31		you can question umm assumptions uh social structures uhh
	32		you know underlying vested interest that it might privledge over others
1.36.29	33		and you know, those sorts of issues

Participant 2468A raises three issues that appeared to help participants clarify their understandings of the F1(CR) and CR approaches. First, 2468A illustrated the inherent complexity of identifying their own perspective among the archetypes presented, which was an issue many participants had in relation to their understandings. In lines 1 to 6, 2468A establishes the process of locating their perspective in relation to the simplistic 'end-point' differences between factors. While they affirm their alignment with the CR approach 'end point' in line 7, they distance themselves from this by noting that they were given 'just' three Factors with which to identify, suggesting that they were somewhat forced to align with F1(CR) for the lack of alternatives. Their rationale for this alignment is explained in line 8, where they connect 'questioning' with the CR approach, but by locating themselves in this way, 2468A indicates indirectly that diverse perspectives exist within these broadly defined categories of perspectives.

Next, in line 10, participant 2468A takes issue with end-point distinctions and how they obscure problematic issues. In a sense, this is their response to the simplistic 'end-point' distinctions which made them associate with the archetypal perspectives provided. Raised initially in line 10, 2468A does not directly address these concerns until lines 26 to 28. In essence, they see end-point distinctions as 'problematic' in that they 'dismiss... the elements that come under the CR perspective', which enable individuals to question the underpinning rationalisations of the 'social structures' in which we operate. Line 29 issues a direct rebuttal of the connections made earlier by participant 4321 to 'central planning' and communism.

Finally, participant 2468A presents their own understanding of what it means 'to be critical', which appears to be a rebuttal of the previous statements by participant 4321. In lines 12 to 13, 2468A expressed, 'if you're actually serious about addressing the problems that we confront... you need to be open to questioning everything'; this is at the core of the sentiment 2468A is conveying, as their understanding of the CR approach is such that norms and assumptions should always be subject to problematisation. This positioning identifies an area of common ground between the perspectives represented by participants 4321 and 2468A, which relates questioning to the CR approach, but also provides 2468A with a position from which to illustrate differences in the role that questioning can play in conceptualising a CR approach.

This exchange between participants is only one of many that took place during the SER Dialogue, but it illustrates how engagement within a space for agonistic pluralist dialogue can enable the clarification of understandings. Given the way the SER Dialogue developed around a discursively representative range of perspectives, individuals were present who could respond to the dismissive claims of those holding divergent perspectives. In turn, this exposed participants to an often under-represented perspective of what it means 'to be critical', and illustrated how to resist a more hegemonic perspective such as the BC approach.

7.4.2.2 Re-framing the BC approach

The SER Dialogue was developed as a discursively representative space for agonistically pluralist dialogue; that is, the space represented mainstream BC approaches, as well as a range of alternative – often marginalised – perspectives. RQ2 responses and the A/V data collected during the SER Dialogue indicated that the meaningful representation of alternative perspectives enabled the identification of, and engagement with, perspectives in a way that many participants had not previously experienced. In the process of fleshing out these understandings, some participants appeared to identify deficiencies in BC perspectives of social and environmental issues, which appeared to influence their increased alignment with F1(CR). An example of this shift can be found in participant 3830.

At Q1, participant 3830 had a confounded loading across multiple factors, identifying with multiple aspects of each factor identified. Participant 3830's RQ1 responses regarding regulation suggested that they believed it was needed to increase the comparability of SER, but there were also 'significant risks in over regulation'. This was a functional approach to regulation whereby it is seen to increase its comparability between organisations, which is conceptually aligned with a BC approach to reporting. Participant 3830 also stated that SER should be considered 'holistic' reporting that could be relied on to surface many of the 'contradictions and exploitative aspects' of concern to proponents of a CR approach. In each of these statements, 3830 presents an optimistic, although cautious, view of current approaches to SER that is conceptually aligned with the BC approach. However, at Q2, 3830 increased their loading on F1(CR) and decreased it on F2(BC), each by a statistically significant margin, suggesting a strong shift towards F1(CR). Furthermore, as discussed earlier in section 7.4.1.3, 3830's RQ2 responses indicated they were less confident in current approaches to SER and had re-framed their understanding of SER.

Participant 3830's shift in perspective represents one individual's experiences within a more general migration of perspectives away from the BC approach. This shift did not necessarily represent a wholesale rejection of the BC approach, but rather that participants' alignment with the BC approach appeared weakened by their experiences. In conjunction with the re-framing of the CR approach, discussed in the last section, participants appeared also to problematise the BC approach at the same time as re-framing their understandings of F1(CR) and the CR approach.

A review of the A/V data collected during the SER Dialogue identified a number of interactions in which participants appeared to flesh out their perspective, and during the process, surfaced deficiencies in the BC approach to social and environmental issues. The impact of these interactions varied depending on the individuals involved, but they each provided valuable insights into the experiences that caused participants to question their understandings of the BC approach.

Dismissive

Every effort was made not to constrain or inhibit discussions among participants during the SER Dialogue. Instead, every effort was made to allow them to develop and shift focus organically (see section 4.4.11), but this also left participants exposed to influences that could not be controlled for, such as asymmetries of power that are the result of hegemonic norms. While this was seen as an important aspect of the discursive space developed in the SER Dialogue, it meant some dominant – and therefore more readily understandable - narratives were unavoidable and the focus of discussion was constantly shifting. The dynamic nature of this discourse meant participants often needed to reorient discussion in order to present their own perspective, and it was here that some hegemonically dominant – BC – narratives were implemented and received some surprising reactions.

While a causal relationship between specific interactions and the shifts in perspective identified on a group level is impossible to determine, engagements among participants were identified that illustrated a dismissive undertone in the way the reorientation of discussion was conducted. For example, almost every participant engaged in some form of reorienting of discussion as they presented their perspective to other participants. That being said, the re-framing of discussion towards a BC rationale was easy to identify, and many participants appeared to resent these efforts. In essence, it appeared that these efforts could sometimes leave other participants with a sense that their concerns were being dismissed.

1.30.58	1		so there's bits and pieces of these different perspectives I guess
	2		that probably sit in all of us is what I'm trying to say in a sort of longwinded v
	3	4321	In uhh, tooth fairy land+
	4	ALL	[laugh]
	5	4321	uhh there's plenty of everything
	6		relative to anybody's wants
	7		And everybody's a genius
	8		there's no ill health+
	9		And, so on and so forth,
	10		ehhm
	11		but that's not the real world
	12		The real world is where, in particular there's scarcity
	13		and umm [coughs]
	14		in terms of recognition and+
	15		the obvious thing is that we want to make the best possible use
	16		of our scarce resources
1.31.37	17		And that's really the role of reporting

This transcript illustrates some of the difficulty that proponents of a BC approach had in reorienting discussion before presenting their perspectives. In lines 1 and 2, participant 3830 was finishing a long discussion on the inherent complexity of their views and how they related to various aspects of each Factor, all of which had been presented to other participants in an open, thoughtful and engaged manner. Understanding this lead in, participant 4321's reorientation of discussion, using 'tooth-fairy land' in line 3, was not well received among participants for various reasons. The laughs noted in line 4 appeared to reflect a more general sense of shock and surprise, as opposed to passive agreement or rapport development among participants.

Participant 4321's comparison with an idealistic 'tooth-fairy land' in lines 5 to 8, and 'real world' of 'scarcity' in lines 11 and 12, was one they had made a number of times by this stage in the SER Dialogue. Given the repetitive nature of their argument, and the dismissive way they delivered their perspective, there was a growing sense of opposition among other participants. The comparison made by 4321 was also problematic in that it illustrated two aspects of the BC approach, which appeared to deter other participants, as being a simplistic, well-versed rationalisation of a complex issue, and an espoused claim on determining what could be considered 'realistic'.

In line 12, participant 4321 suggests that SER should be rationalised as a means for allocating 'scarce resources', similar to other more traditional forms of reporting. Discussion leading up to this had referred to the complexity of these

issues and the difficulty in taking a singular approach towards addressing them. So, drawing on these prior discussions, 4321's re-framing of this discourse appeared to be a dismissal, as well as the implementation of the familiar economic rationale. In lines 15 to 18, 4321 presents this rationale as the 'obvious' way to conceptualise the role of reporting, further distancing their perspective from the complexity that participant 3830 expressed having engaged with, and increasing opposition among the group to the BC approach they were attempting to promote.

Participant 4321's statements also illustrated the belief that what was realistic from a BC perspective was also realistic in the 'real world'. This idea was introduced in line 11, but its underpinning drive comes in line 12 with the association of 'reality' and 'scarcity'. This association provided a sense of gravitas to 4321's statement, and helped ground it in a rationale that was familiar to the other participants. However, the effectiveness of this rationale appeared somewhat mitigated by the agonistically pluralist structure of the SER Dialogue, as alternative perspectives were provided within a forum in which they could refute these claims (as illustrated by 2468A in the last section). Furthermore, proponents of this rationale would become bogged down in their attempts to apply them to the complex issues under discussion.

1.42.17	1	7788	It could be my personality type, but I'm a bit drawn to the incrementalist approach
	2		because
	3		I I think that business is business at the end of the day
	4		umm, [yea]
	5		it's a structure that you've got to live with, and you gotta think
	6		[I mean] how do you get people that perhaps
	7		necessarily wouldn't think of others to behave in a way that does think of others
1.42.33	8		and so that's the complete challenge of all of this, you know

When referring to the conservative form of SER promoted under F3(INC), participant 7788 appeared drawn to the 'incrementalist approach', given its conceptual proximity to a traditional BC approach. Understanding the nature of their alignment, 7788's statement illustrates three different aspects of the BC approach that appeared to deter other participants. In line 3, the idea that 'business is business' implies that businesses are separate and distinct entities that 'at the end of the day' must be understood in their own right. This positions business as an autonomous social structure, and raises questions about its duty to the public interest. In line 5, business is presented as 'a structure that you've got to live with'. This statement implies that business is inevitable, portraying it as being beyond human control. Not only does this convey a sense of impotence on the part of individuals, but it also firmly places their concerns as being

secondary to business interests which, from a BC approach, are centred on the interests of shareholders. Finally, in lines 6 to 8, these concerns are affirmed as the ‘complete challenge’ of SER and how to present it in an attractive way to businesses, discounting again the role of individuals.

In essence, these statements present aspects of the BC approach that were understood by many participants. The mainstream nature of these concepts can very often enable the development of common understandings among individuals, given pre-existing knowledge, but this did not appear to be the case in the SER Dialogue. Rather than providing a common rationale, these statements illustrated the need to reorient complex issues into economic terms so that a BC approach could be applied to them.

When these types of BC statements were raised, they often represented a marked shift in the discourses in which many participants were engaged, and provided a clear signal that a BC rationale was being implemented. This was also apparent by the shift in language used to rationalise each reorientation. As the SER Dialogue provided a space for agonistically pluralist engagement, participants were not required to constrain the flow of their discussions or adhere only to what was economically justifiable or financially viable for shareholders. This enabled conceptual freedom in the discursive space provided to participants that they may not have had beyond their involvement in the SER Dialogue, and which enabled them to engage in a more unconstrained way with these concepts. This was a new experience for many participants, but as the shortcomings of BC oriented approaches to SER were surfaced, many participants re-framed their perspectives.

7.5 Identification of critically pluralist and reflexive understandings

The SER Dialogue was purposefully created as an agonistic pluralist discursive space that would enable the development of critically pluralist and reflexive understandings. These understandings are regarded as the product of a ‘transformative’ shift in the perspectives of individuals, developed through their engagement with the commonalities and differences that exist with divergent perspectives (Brown & Dillard, 2015a, p. 966; citing: Stirling, 2008, p. 280). While each individual participant is understood to have experienced this ‘transformation’ differently and to varying degrees, their engagement is understood to have exposed them to divergent perspectives in a way that they would likely have not encountered in their day-to-day lives. In this sense, participants were ‘transformed’ in relation to their understandings of the discursive landscape surrounding SER, which does not imply that their own

perspective or behaviours had changed. Instead, this process required critical reflection on the 'taken-for-granted understandings and practices' in their own and others', perspectives (ibid), and it is in this process of reflection that some participants appeared to have shifted their perspective and at least opened the potential for mutual understandings to develop.

A number of participants considered that their views had shifted as a result of participating in the SER Dialogue, many of whom reported a re-framing of their original perspectives, but this does not necessarily indicate that these participants developed critically pluralist and reflexive understandings. In order to identify if individuals had developed critically pluralist and reflexive understandings, it was necessary to analyse each of these shifts on an individual basis. This process identified the development of critically pluralist and reflexive understandings by a number of participants, but two in particular clearly illustrated this development, participants 2205 and 1337. In this section, I explore the experiences of these two participants in the SER Dialogue to examine how they developed critically pluralist and reflexive understandings.

Participant 2205 was a self-identified student who indicated that they were active in developing their perspective of SER both in the classroom and through practical experience. In RQ1, 2205 indicated their preference for an incremental approach to change, believing that radical change was not required for SER to realise accountability. Participant 2205 also identified strongly with SA and F3(INC), promoting self-regulation as the best approach to regulating SER. From a macro-level perspective of their responses, 2205 referred to various aspects of each perspective with scant regard for presenting a consistent perspective, which raised questions about the level to which their perspective had been developed prior to their involvement in my research.

At Q2, participant 2205 registered a statistically significant increase in their loading on F1(CR), which was also reflected in their RQ2 responses.

I think the ideas brought up in the [SER Dialogue] were very useful in explaining the factors and putting [them] into perspective. I definitely feel like I load more heavily on the critical perspective whereas at the start I was/thought I was for [stakeholder-accountability].

- 2205, RQ2, *Question 3*

The usefulness of the 'ideas' surfaced illustrates the impact that exposure to divergent perspectives had on participant 2205 in the SER Dialogue. As discussed

earlier in section 7.4.1.2, interactions among participants enabled them to re-frame their understanding of other perspectives, which appears to be reflected in the ‘perspective’ that 2205 developed during the SER Dialogue. While their increased alignment with F1(CR) aligned with much of the re-framing that was expressed among participants more generally, 2205 appeared to be particularly influenced by the experiences they had. For example, the following transcript is from 2205’s closing statements at the SER Dialogue.

4.08.02	1	2205	I think it was really+
	2		interesting to hear what other people have to say about it, cause it's such a t
	3		it's a topic that's so commonly thrown around on a daily basis, but so
	4		not many people actually think what it means, um+
	5		like, that being said, like, I still think it is very valuable and all that, like
	6		and all that I've said [laughs] and all that, umm but
	7		I think for me, my view was quite simplistic on SER before the the discus
	8		well not simplistic, but very one sided, and then umm
	9		once I heard, like, some of you guys talk about some things,
	10		it became a little bit more clear that it's such,
	11		such a complex and sensitive and delicate to play, to be playing with
	12		it's not, you don't just think one thing, there's so many
	13		there's almost like a domino effect this could have one way or another
	14		it doesn't always come through when you think about it just by itself
4.08.54	15		so this is really interesting for me, just like, self development about the topi

Across lines 1 and 2, participant 2205 notes the value of participating in the SER Dialogue. This point is rounded off in line 3, where 2205 expresses the pervasive use of SER, and in line 4, identifies the lack of critical engagement that they come across. In lines 5 and 6, 2205 appears to be hedging their comments, and identifies the ‘simplistic’ nature of their perspective before the SER Dialogue. They clarify this as ‘one sided’ in line 8, which indicates that 2205 surfaced an underlying assumption or knowledge claim, and immediately shifts to the role of their exposure in attempting to explain the shift in their perspective in line 9. Line 10 identifies the clarity that 2205 obtained through their exposure, and illustrates a ‘broadening out and opening up’ of their perspective across lines 11 and 12. In lines 13 and 14, 2205 illustrates a reflexive understanding of the different understandings that can lead individuals to hold divergent perspectives, as well as the importance of engaging with others in attempting to understand divergent perspectives. Finally, 2205 expresses their interest in taking part in the SER Dialogue, noting the ‘self development’ they had experienced.

Participant 2205’s experiences enabled them to re-frame ultimately their perspective of the CR approach and their views on regulation, but these

understandings were developed through a critically reflexive engagement process that exposed them to a pluralist range of perspectives. Although they did not reiterate the shift in their perspective on the need for regulation in RQ3, they did not believe their views of SER had changed since participating in the SER Dialogue, and stated that the understandings they had developed in the SER Dialogue remained a strong influence on their perspective, each of which indicated the stability of shifts in perspective that were developed during the SER Dialogue.

Participant 1337 was a self-identified practitioner who stated that their views of SER were developed both in the classroom and through practical experiences with clients. In their RQ1 responses, 1337 aligned with F3(INC), a SA approach, and believed voluntary disclosures were 'reliable'. Although 1337 aligned with many aspects of F1(CR), they had 'fundamental issues' with CR, particularly regarding the facilitation of radical change.

In the SER Dialogue, participant 1337 often highlighted the contested nature of concepts, such as accountability, and the difficulty in identifying a singular 'correct' interpretation of their meaning, given that individuals approached these concepts from different starting points. While these statements suggested that 1337 was being critically reflective of alternative perspectives, it appeared that there was still room for development in their perspectives, which had occurred during the SER Dialogue.

I now consider that the distinctions between the factors [are] less black and white than I previously considered, and that there [were] significantly more commonalities between factors than I anticipated.

-1337, RQ2, *Question 3*

Participant 1337's statement makes it clear that they had engaged with the 'distinctions' of political frontiers between perspectives, and in doing so, identified 'commonalities' between them. As discussed in section 3.3, this suggests the type of conceptual development that agonistic theorists posit can lead to the development of chains of equivalence. Participant 1337 also indicated that they had re-framed their perspective, rather than changed it, which is an important distinction.

The SER Dialogue was focused on assessing participants' exposure to divergent perspectives, but this does not mean a change in perspective was sought or even expected. Presented with dissonance inducing information that is underpinned

by a logical argument, it would be simplistic to assume that an individual would change perspective. Such an understanding assumes a rational agent model of human behaviour, but human cognition is not always rational, particularly when an individual is confronted with information that contradicts deeply rooted aspects of their identity construction.

The emancipatory potential of an agonistic approach to CDA rests in the organic development of perspectives through a learning process that ‘broadens out and opens up’ understandings. Here, perspective change should be understood as a process rather than a singular decision, one that takes time and is inextricably related to individuals’ lived experiences, identity construction and everyday life. Within this research, distinguishing between a change or shift in perspective is like distinguishing between running versus walking, while my aim is to get people moving in the first place. Thus, 1337’s re-framed understanding of alternative perspectives was particularly interesting in that they began to recognise that the spaces between perspectives were not ‘black and white’, which is seen as a small, yet progressive, step toward developing mutual understandings between divergent perspectives.

Given their previous consideration of alternative perspectives and their prior experience with clients holding these types of perspectives, participant 1337 appeared somewhat surprised by the insights gained from the reflections they had engaged in. This sentiment can be seen in 1337’s closing statements of the SER Dialogue:

4.07.13	1	1337	I found it pretty fascinating because obviously
	2		umm, you know, I probably would've spent the bestter part of
	3		a year and a half involved academically in in SER
	4		and then, I've now spent two and a half years as a practitoner, umm
	5		and its been quite interesting to reflect back on my academic time
	6		how, how my view might have changed, and
	7		some things that haven't changed and actually crystallised some aspects of my
	8		the views that I formed previously and then, other things I think
	9		ahh, umm, I'm not so sure about that now, but it's been, it's been
	10		it's been really good to actually, to sit outside of an academic an academic classroom
	11		with a wider range of viewpoints and actually see the differences and and
4.07.59	12		debate an opinion which [goes on] when you have a wider range of viewpoints/\

In line 1, participant 1337 appears rather content with their experiences in the SER Dialogue. In lines 2 to 4, 1337 identified their prior experiences in academia and as a practitioner as the foundation knowledge on which they had developed their perspective. Line 5 indicates that 1337 had reflected on the origins of their understandings, going so far, in line 6, as to hypothesise about changes that could

have been made. In lines 7 to 9, 1337 reflects on the dynamic way their perspective developed, blending what they had learnt with what they experienced. The 'crystallisation' of some views as opposed to others (line 7) suggests that 1337 is an active learner, in spite of being outside academia, and that they are open to changing their perspective. Line 10 suggests that 1337 was somewhat discontent with their academic experience, which was a sentiment they had expressed earlier in the SER Dialogue. Line 11 indicates that 1337 was exposed to a 'wider range of viewpoints' which allowed them to 'see the differences', which aligns with the identification of political frontiers between perspectives in their RQ2 responses. Finally, in line 12, 1337 identifies the role of 'debate' between the opinions expressed, yet again, by their exposure to a wider range of viewpoints, which is testimony to the impact of their experiences in the SER Dialogue.

Participant 1337's comments not only indicate that they were engaged with the other perspectives represented in the SER Dialogue, but they reflect the insights that can be obtained from the type of engagement they were exposed to in the SER Dialogue. Critical reflection on divergent perspectives enabled them to engage with divergent perspectives in a way that surfaced their political frontiers, which was represented in the re-framing of their perspective. Furthermore, these insights illustrate the potential of engagement within agonistic pluralist discursive spaces in that they represent the development of a more nuanced perspective of SER, regardless of a marked change in perspective or behaviour at this point in time. The point is that their experiences got them thinking and expanding their understandings.

Each of these participants had entered into the SER Dialogue with different perspectives, but the nature of the SER Dialogue appeared to affect them in such a way that they began to engage actively with the new perspectives revealed to them. In turn, this engagement led to new insights that illuminated a plurality of perspectives, some of which were previously unknown by participants before they took part in the SER Dialogue.

7.6 Conclusion

The broad aim of this chapter was to assess the impact of the SER Dialogue on participants' perspectives, with a specific emphasis on identifying the development of critically reflexive and pluralist understandings. Chapter 5 provided a better understanding of the discursive landscape surrounding participants' perspectives of SER, while Chapter 6 quantitatively identified shifts in perspective between participants' Q1 and Q2 sorts. Combined, these chapters

indicated that shifts in perspective had occurred amongst many Dialogue group participants, and provided an understanding of how participants entered into the SER Dialogue, but relatively little has been discussed regarding how participants' perspectives had shifted, or why. This chapter has sought to address these shortcomings by developing a qualitative assessment of the impact that the SER Dialogue had on participants' perspectives. In that regard, these discussions stand testament to the possibilities of, and potential for, agonistic pluralist spaces for discursive engagement to aid the development of critically pluralist and reflexive understandings.

I began this chapter by reviewing my notes from each discussion topic that took place during the SER Dialogue, followed by a discussion of the impact that the SER Dialogue appeared to have on participants' perspectives. The shifts in perspective that were identified in Chapter 6 were explored further, and I discussed how the majority of participants underwent a re-framing of their perspectives. Included in this re-framing was a more nuanced understanding of the frontiers, or spaces, between the Factors identified at Q1. I also discussed the apparent entrenchment of some participants' perspectives, suggesting that entrenchment within perspectives was not associated with a specific perspective. These discussions indicated that for many participants the SER Dialogue had enabled critically reflexive thought processes that caused some to develop pluralist understandings.

Participants' experiences in the SER Dialogue enabled many to re-frame their perspectives. To explore the rationale behind this re-framing, I then discussed the nature of experiences that participants reported having both in their RQ2 responses and during the SER Dialogue. First, I discussed the identification and use of various 'starting points' by participants during the SER Dialogue; they appeared initially to identify 'starting points' as a means of reorienting ongoing discussions to articulate their perspectives. This allowed participants from divergent perspectives to find a common origin from which to articulate their perspectives, which was particularly useful for proponents of F1(CR) and the CR approach. As well, in the process of doing so, this proved to be an exercise in reflexivity for participants, which enabled many to attempt to view SER from a different perspective. In this section, I also presented the conceptual split between moral and practical approaches to SER that were identified by participants, and expanded on the presentation of the moral approach to help illustrate some of the rationale behind the more general shift of participants' perspectives toward F1(CR) and the CR approach.

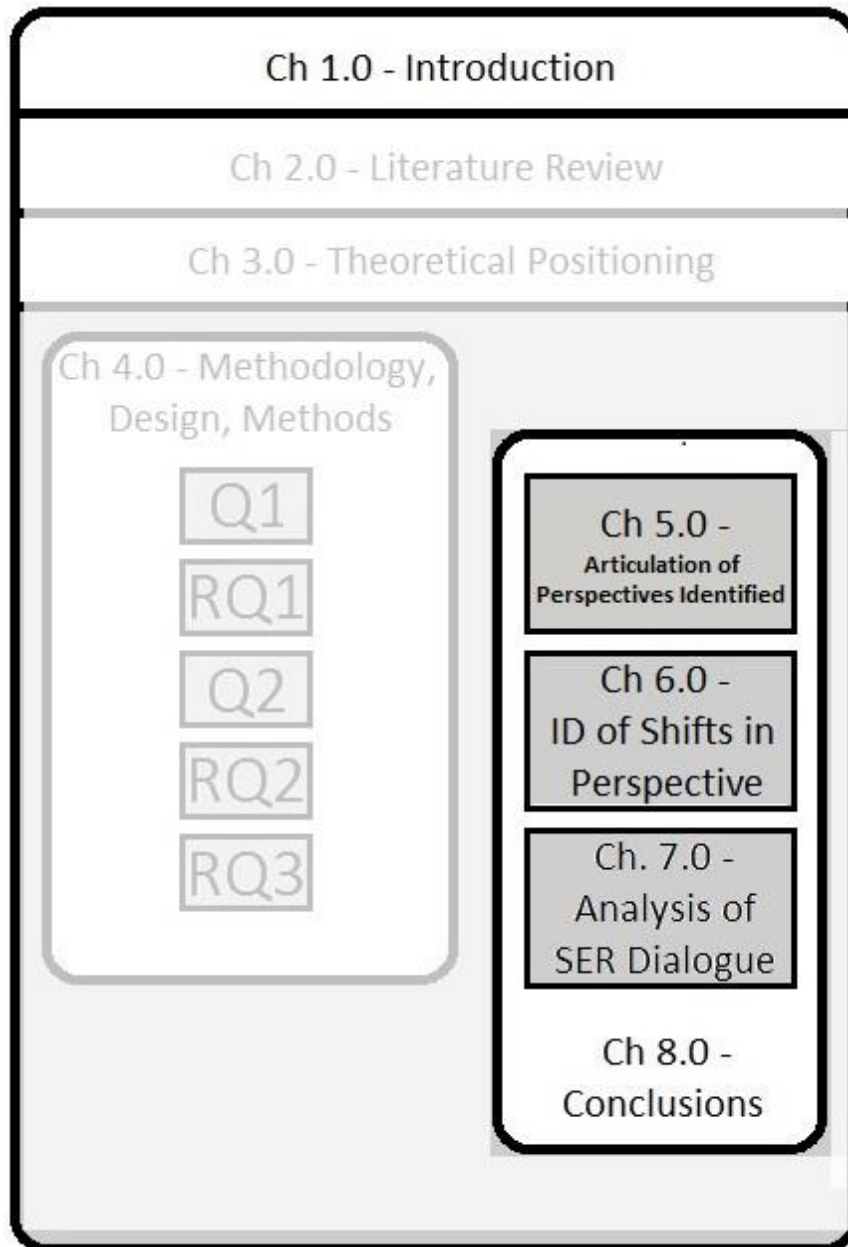
While some aspects of participants' interest in the CR approach were undoubtedly related to their lack of prior exposure and engagement with it, the way it was presented during the SER Dialogue also had a meaningful influence on participants' shifts in alignment toward F1(CR). I then discussed the impact of engaging in a face-to-face environment, focusing on the ways this medium of engagement encouraged participants to evaluate critically their taken-for-granted assumptions and knowledge claims. These types of in-person interactions enabled divergent perspectives to be presented in a dynamic way, and appeared to personalise each of the perspectives presented. Finally, I discussed the impact of participants' prior understandings on their shifts, or not, in perspectives. While prior exposure to divergent perspectives did not appear to influence shifts in participants' perspectives, familiarity with the medium of engagement appeared to have some effect. This was particularly the case for those individuals who had prior experience at articulating their perspectives and of engaging in face-to-face dialogue about them. The role of experience, at this point, led me to question prior efforts to expose individuals to a range of perspectives that stopped short of also having them engage critically within a discursive space.

In the next section of this chapter, I explored how participants reacted to their experiences in the SER Dialogue. These discussions focused on the ways participants re-framed the CR and BC approaches to SER, using a discourse analysis of statements made by different participants in the SER Dialogue. Regarding the CR approach, participants indicated a wide array of understandings of the CR approach when entering the SER Dialogue, but they were not so receptive of its more radical elements. However, participants' experiences in the SER Dialogue helped them to re-frame their understandings of the CR approach, motivating many of them, ultimately, to increase their alignment with F1(CR) and the CR approach. Regarding the BC approach, many participants had a general understanding of its underpinning concepts, when entering the SER Dialogue. However, rather than attracting participants to its logical grounding and simplicity, the way the BC approach was presented in the SER Dialogue appeared to repel participants and to highlight its inadequacies when applied to SER.

Finally, I identified the development of critically pluralist and reflexive understandings among two individual participants in the SER Dialogue. In the process of analysing and discussing their individual experiences, I identified how these participants engaged critically during the SER Dialogue, leading them to develop critically pluralist and reflexive understandings from their experiences. These participants' experiences stand testimony to the possibilities of

engagement within an agonistic pluralist discursive space, specifically with regard to engagement with political frontiers and the 'broadening out and opening up' of perspectives. Furthermore, they lend support to calls for the continued application of these spaces for engagement in other areas concerned with complex and politically contentious issues in accounting and beyond.

8.0 CONCLUSION



8.1 Introduction

Previous chapters have focused on various aspects of how my research was developed, administered and analysed. In this concluding chapter, I draw on the findings developed across these prior chapters to synthesise a conclusion to my research with regard to the 'broadening out and opening up' of accountants' perspectives through engagement in an agonistic pluralist discursive space.

To accomplish this, I shall review, first, the historical context of the development of each sub-research question in order to review the origins of my research. Then, I discuss conclusions that can be drawn with regard to each sub-research question, which are drawn from discussions developed in prior chapters. Next, I present my research limitations, before finally expanding on the research implications and possibilities for future research.

8.2 Review

My research holds that accountants' understandings of complex and politically contentious issues are important because of their influence on what is held to account, how it is accounted for, and on whose terms (Brown, 2009). Prior research on the perspectives of accountants in relation to complex social and environmental issues, portrays accountants as 'socially conforming' (Granleese & Barrett, 1990), having relatively homogeneous attitudes, and as individuals who are ill-equipped to reflect on challenges that lie outside the traditional roles of accounting (Bebbington et al., 1994; see also: Amernic & Craig, 2004; Humphrey et al., 1996). This representation of accountants is cause for concern, given that organisations are increasingly being called on to address social and environmental concerns, and in doing so, they rely on the accounting profession, broadly conceived, to develop and implement the systems, processes and technologies that will inform and legitimise their efforts.

My research takes the position that engagement with these types of complex issues requires accountants to have not only pluralist understandings but also, and perhaps more fundamentally, to possess the capability to engage meaningfully with those who hold divergent perspectives from their own, which will require a capacity for both critically pluralist and reflexive understandings (Brown, 2009). Such a line of inquiry illustrates the need for an agonistic approach to the processes by which this information must be engaged with by accountants, as conflict and contestation are inseparable components of the complex and politically contentious issues with which accountants engage, particularly those in relation to society and the environment in a pluralist democracy. Considering then that the field of accounting is increasingly engaged with social and

environmental issues that are inherently complex and politically contentious, and assuming that the profession's claim to 'serve the public interest' is not limited to those with financial interests (AICPA, 2013, p. 2815), there is a very real need for accountants to engage meaningfully with and represent the interests of a plurality of concerns. It is in this regard that I positioned my research theoretically from within an agonistic approach to CDA.

Prior research has conceptually developed the possibilities of 'broadening out and opening up' understandings to stimulate critically reflexive and pluralist understandings among accountants, but relatively little empirical research has been undertaken to explore the potential of these efforts. Thus, my research has been developed to explore empirically the impact of exposing accountants to a plurality of divergent perspectives within an agonistic pluralist space for discourse. This line of reasoning led me to identify the overarching research question used to design my research:

Overarching Research Question:

What is the state of, and potential for, discursive spaces that facilitate agonistic pluralist dialogue among accountants, and can they aid the development of critically pluralist and reflexive understandings?

The nature of human subjectivity means that individuals can hold a number of divergent understandings that are not always in conceptual alignment with one another. Furthermore, a complex array of motivations, emotions and prior experiences underpin an individual's holding of such views that can be both known and unknown. Recognising the messy reality in which individual understandings are situated, my research posits that if accountants are to be able to engage meaningfully with such issues, they will require the capacity to operate within agonistic pluralist discursive spaces. From the perspective of my research, this requires critically reflexive and pluralist understandings so as to represent meaningfully a range of divergent concerns.

The agonistic positioning of my research means essentially that I explicitly recognise that a plurality of divergent understandings exist, that there are a complex web of values and assumptions underpinning them, that some hold privileged positions of power over others, and that engagement among individuals holding divergent understandings will inevitably surface conflict and tensions as they articulate their perspectives. This recognition reiterates the efforts of my research to engage with the messiness surrounding individuals' perspectives in an effort to assess the impact of exposure to divergent

perspectives. For example, it is understood that participants will have entered into my research with pre-existing understandings that are developed to varying degrees, as is the case for their abilities to articulate their own perspectives and engage with alternatives. While this is difficult to control for, doing so would be unrepresentative of the way in which participants encounter these issues outside the research setting that I provided them with.

Given this positioning, it was important to select a discussion topic that was complex and politically contentious so as to maximise the range of perspectives that could be surfaced. While a number of complex issues exist in accounting that involve society and the environment, I chose to focus on accountants' perspectives of SER, as the issue provided access to a wealth of prior literature from which to develop my research.

To address the overarching question of my research, I used an experimental research setting that would allow me to explore and assess the impact of exposure to divergent perspectives on accountants' understandings. The overarching question needed therefore to be divided into smaller sub-research questions that would lend themselves to an experimental research design. In practice, I needed, first, to develop an understanding of the perspectives that existed among the accountants involved in my research. Thus, using SER as a complex and politically contentious issue around which to develop my research, the first sub-research question was developed to address these concerns:

Sub-research Question 1:

Do accountants have divergent perspectives of SER? If so, what are they, how are they different, and why do accountants hold them?

The answer to this question provided me with a more nuanced understanding of the discursive landscape that surrounds accountants' perspectives of SER, but this alone cannot provide insight into the state of, and potential for, discursive spaces that can facilitate agonistic pluralist dialogue. This led to the development of the second sub-question of my research:

Sub-research Question 2:

Does exposure to divergent perspectives of SER impact individual accountants' perspectives? If so, what is the nature of this impact, and does it indicate the development of critically pluralist and reflexive understandings?

Using the information generated from addressing the first sub-research question, an experimental setting was developed to explore the impact of exposure to divergent perspectives of SER. A discursively representative group of participants were made to engage with each other in the SER Dialogue so that they would be exposed to divergent perspectives. In the act of engaging, participants were motivated to surface differences and commonalities between their perspectives, as well as to articulate the assumptions and knowledge claims that underpinned them. The focus was on the impact that the exposure had on participants' understandings, and more specifically, on identifying the development of critically pluralist and reflexive understandings.

Overview of Research Design and Administration

My research was designed as a quasi-experimental repeated Q study, which was administered in two phases. As discussed in section 4.2.4, 'quasi-experimental' refers to the purposeful selection of participants to take part in the treatment aimed at exposing them to divergent perspectives of SER (the SER Dialogue) and a control group to help isolate the impact of this treatment. 'Repeated Q study' refers to the two Q sorts performed by participants in my research, but at each point in time their Q sorts were used toward addressing a particular sub-research question.

My research was operationalised in two phases, each of which was focused on answering the sub-research questions, discussed above. Phase 1 focused on developing the Q set, gathering participants, having them perform a Q sort (Q1) and a reflection questionnaire (RQ1) that aimed to gather their reactions to the interpretation of their Q1 sort. The information obtained from Q1 and RQ1 informed my understanding on the perspectives of SER that existed among participants. This understanding was articulated in Chapter 5, in which I discussed each perspective's composition, identified areas of commonality and difference, and discussed why participants identified with each of them.

Informed by the data collected in Phase 1, Phase 2 focused on exposing participants to divergent perspectives of SER in order to assess its impact, and whether it enabled the development of critically pluralist and reflexive understandings. First, using loading information obtained from Q1, participants were divided into two discursively representative groups: Control and Dialogue. Each group was provided with the same information about their Q1 loadings (PqR), but the Dialogue group attended a one-day workshop, the SER Dialogue. Alternatively, information on the range of perspectives was made available to the Control group, but participants were not made to engage with their PqR or divergent perspectives. At the end of the SER Dialogue, Dialogue participants

performed another Q sort (Q2) and reflection questionnaire (RQ2), while Control group participants were contacted to complete their Q2 and RQ2. Approximately one month after the completion of the SER Dialogue, all participants were contacted again to complete a final reflection questionnaire (RQ3). The combination of each individual participant's Q1 and Q2 loading information enabled the quantitative identification of shifts in a participant's perspectives, which was discussed in Chapter 6. These shifts were then used to identify those participants with the most, and least, shift in their perspectives, which could also be used for making group comparisons between the Dialogue and Control groups. RQ1/2/3 responses and A/V recordings from the SER Dialogue were also used to develop a better understanding of these shifts, or lack thereof. Through a process of developing inferences from these different sources of data, an analysis of each participant aimed to assess the impact of exposing participants to divergent perspectives of SER within a space for agonistic pluralist dialogue (the SER Dialogue), which was discussed in Chapter 7. The following section will summarise the findings developed across chapters 5, 6 and 7 with regard to each sub-research question.

8.3 Conclusions in regard to each sub-research question

Sub-research Question 1:

Do accountants have divergent perspectives of SER? If so, what are they, how are they different, and why do accountants have them?

The identification and extraction of three distinct Factors from participants' Q1 sorts was a clear indicator that a multiplicity of perspectives existed among participants.⁵¹ A long-form articulation of the perspective represented by each Factor can be found in *Appendix F*, or the summaries in sections 5.2.1 and 5.2.3. A correlation analysis indicated that F1(CR) and F2(BC) were in slight opposition to each other, while F3(INC) shared elements of its composition with both F1(CR) and F2(BC)⁵². Furthermore, additional qualitative data gathered from both post-sort interviews and RQ1 provided insights into the composition of these perspectives, areas of commonality and difference between them, and the underpinning rationale of a participant's alignment with each perspective. Combined, these insights inform a more holistic understanding of each perspective identified, as well as a rich illustration of the discursive landscape surrounding participants' perspectives of SER.

⁵¹ See section 4.4.5.

⁵² See section 5.3.1.

In section 5.3, I discussed the differences between each of these perspectives, illustrating the political frontiers of the spaces between them. Much of the opposition between F1(CR) and F2(BC) stemmed from differences in the way SER was approached. While F1(CR) held a morality based view of SER that sought accountability to society and the environment, F2(BC) held a BC view that promoted its functionality as a tool for management. F3(INC) had areas of conceptual overlap with both F1(CR), regarding the recognition of conflicts of interest and the need to recognise stakeholders' concerns, and F2(BC), regarding the value in recognising stakeholders' interests. However, while F3(INC) promoted a more pluralist form of SER that was receptive to a wider range of concerns, they appeared somewhat overwhelmed when confronted with efforts to achieve those ends. This was particularly interesting in that these participants would ultimately promote a version of SER that was more closely aligned with a traditional approach to financial reporting than the version promoted under F2(BC). These perspectives are important not only for identifying areas of agreement and opposition among perspectives and for their potential to develop 'chains of equivalence' between marginalised perspectives, but they also serve as an illustration of the 'messy' spectrum of perspectives held by participants.

In section 5.4, I detailed the relationship of participants with each perspective identified, using responses collected from RQ1. Although participants aligned themselves with each perspective, sometimes multiple perspectives⁵³ for a range of reasons, there were some consistent themes in the way participants associated their perspectives with each Factor. Proponents of F1(CR) were growing increasingly frustrated with BC approaches to SER that remained unsuccessful; in the face of increasingly urgent social and environmental concerns, they believed radical changes were necessary to deviate from the status quo in order to produce an adequate response. Interestingly, these individuals also lamented the lack of success within their own approach, which suggests there were more nuanced differences among participants who identified with F1(CR). Proponents of F2(BC) recognised the interests of stakeholders to inform business decision-making, but were steadfast in their view that SER must ultimately be produced with the financial interests of shareholders in mind. The rationale underpinning the alignment of these participants appeared to reflect BC understandings that are hegemonic among the accounting profession. Finally, proponents of F3(INC) were aligned with various, sometimes contrasting, aspects of different perspectives. While they lamented a shareholder oriented decision-making approach and supported the need to recognise a diversity of stakeholders' perspectives, the prospect of making 'radical' changes

⁵³ See discussion of confounded loadings in section 4.4.5.

to the system was regarded as a step too far and they preferred to realise incremental change within the current system. In this way, proponents of F3(INC) held a somewhat perplexed understanding of SER, one that recognised its potential to address marginalised concerns, but one also rooted in a traditional understanding of reporting.

Sub-research Question 2:

Does exposure to divergent perspectives of SER impact individual accountants' perspectives?

The quasi-experimental nature of my research design⁵⁴ meant that my initial assessment of the impact of the SER Dialogue on participants' perspectives was informed by a comparison of shifts in Factor loadings identified among both Dialogue and Control group participants. In section 6.4, I discussed how two types of shifts were quantitatively identified, using participants' Q1 and Q2 sorts, the results of which were analysed by group and presented in Tables 6.4 and 6.5 in Chapter 6.

Shifts identified in relation to the significant loading threshold indicated shifts in alignment with the Factors identified, while statistically significant shifts related to the magnitude of the shift. Compared to the Control group, the Dialogue group had a slightly higher number of shifts identified relative to the significant loading threshold identified, but a more substantial difference was identified in the larger number of statistically significant shifts identified among the Dialogue group. Furthermore, the statistically significant shifts identified among the Dialogue group suggested a more general increase in alignment with F1(CR) among Dialogue group participants.

These findings led me to posit that the SER Dialogue did have an impact on participants' perspectives, and that participants' views became more critically oriented as a result of their experiences in the SER Dialogue. However, these findings can only provide a general indication of the impact that the SER Dialogue on participants' perspectives; further analysis is needed to understand and assess the impact of the SER Dialogue.

If so, what is the nature of this impact, and does it indicate the development of critically pluralist and reflexive understandings?

⁵⁴ See section 4.2.4.

Using the qualitative and quantitative data collected from Dialogue group participants across my research, inferences were developed from multiple data sources and used to analyse participants' experiences in the SER Dialogue. As discussed in sections 7.3 and 7.4, the vast majority of participants identified shifts in their perspectives as a 're-framing' of their original perspectives, which was informed by a better understanding of both their own and others' perspectives and understandings. Furthermore, some participants stated that they developed a better understanding of spaces between perspectives. This is important, as the development of these understandings can enable the identification of 'chains of equivalence' between marginalised perspectives, thereby facilitating resistance to the prevailing discourse.⁵⁵ For example, a number of students expressed that they were not exposed to alternative perspectives and academics discussed how their efforts to expose students to alternatives were not supported. These types of understandings can lead to the development of mutual understandings that provide insights into the variety of perspectives that exist, enabling a more meaningful and pluralistic representation of concerns.

As discussed in section 7.4.1.3, prior exposure to and/or knowledge of alternative perspectives did not appear to mediate participants' experiences. Although a number of participants expressed having an understanding of alternative perspectives in their RQ1 responses, many of these same participants reported that they re-framed their prior understandings of these perspectives as a result of their experiences in the SER Dialogue. Instead, the identification of different 'starting points' appeared to have a larger influence, as it acted as a rhetorical device that enabled many participants to articulate the uniqueness of their perspectives, and in doing so, illustrated the complex array of perspectives represented among the group.

Face-to-face engagement in the SER Dialogue was another major influence on participants. In general, it added to the richness of the experience for many participants as it necessitated engagement with a dynamically constructed perspective, rather than a static categorical representation, which appeared to be a thought provoking process for many participants. Key to this process was participants' prior experience articulating their perspectives in a face-to-face environment. As discussed in section 7.4.1.2, many of those participants who did not register shifts in their perspective had substantial prior experience of fleshing out their perspectives in similar environments. These prior experiences appeared to make these participants sufficiently comfortable at expressing their perspectives, as well as defending them from critique. However, while

⁵⁵ See section 3.3 for a discussion of 'chains of equivalence', as well as Laclau & Mouffe (2001).

engagement in the SER Dialogue humanised elements of divergent understandings amongst many participants, those with prior engagement experience were also less likely to shift from their existing perspectives.

Participants also used a variety of similes, metaphors and analogies to characterise their perspectives when presenting them to others. Discernible themes were identified in the way different individuals rationalised and defended their perspectives, with many of these themes corresponding to the Factors with which they identified. For instance, those participants who identified with F2(BC) and the BC approach often used an economic-based rationale and made repeated references to dealing with 'reality' and 'realistic' objectives. Alternatively, participants aligned with F1(CR) and a CR approach often used emotive language, grounded in a moral and ethical rationale, to re-contextualise discussions and evaluate taken-for-granted assumptions in a new light. As discussed in section 7.4.2, these differences were particularly interesting, given participants' re-framing of the BC and CR approaches, as it appeared that how concepts were presented was just as important, if not more so, than the accessibility of their underlying rationales. While it is difficult to discern whether this re-framing corresponded with a fundamental shift in participants' approach to SER, at the very least it illustrated a 'broadening out and opening up' of their perspectives.

Proponents of a BC approach often framed discussions from a scarce resource allocation rationale, whereby the resources of society and the environment are quantified and managed in the same way as the resources of an organisation are managed via traditional accounting technologies. Alternatively, the CR approach was often portrayed as an unrealistic alternative, with the underlying rationale being that the current economic system cannot be challenged. Proponents of the BC approach frequently sought to dismiss the CR approach, usually by aligning it conceptually with the centralisation of resource control under socialist and/or communist regimes.

While these symbolic portrayals were frequently left unchallenged, the nature of the SER Dialogue as a space for agonistic pluralist discursive engagement meant that they could be engaged with, analysed, and addressed by the individuals who often found themselves on the receiving end of their characterisations. In rebutting these statements, opponents of the BC approach signalled to other participants that it was acceptable to challenge traditional economic rationales, which appeared to lift any perceived constraint on discussions. Furthermore, the act of challenging these characterisations provided those with alternative

perspectives the rare chance to mount rebuttals to common misperceptions of their views, and to illustrate differences in their underpinning rationales in the process.

Proponents of the BC approach often presented their perspectives in a way that suggested they were in a position to judge what could be considered 'realistic', which was ultimately determined by what was economically feasible. Although the use of an economic rationale provided these participants with access to an apparently grounded logic to convey their perspectives, it also served to constrain their recognition and engagement with alternative perspectives. Often, this took the form of addressing critiques as a misunderstanding, and reorienting the discussion back to an economic rationale, which appeared to be interpreted as patronising and dismissive by others in the group. By presenting the BC approach as an all-encompassing rationale and failing to engage meaningfully with alternatives, proponents served to alienate participants with divergent perspectives, particularly those who indicated they were still developing their perspectives.

There were also identifiable characteristics in how proponents of the CR approach engaged during the SER Dialogue that appeared to contribute to many participants re-framing their understandings. The most vocal proponents of the CR approach frequently reiterated the moral and ethical rationale that underpinned their approach to SER as they responded to others' comments and articulated their own perspectives. This was interesting because of the relatively less structured way that they articulated their perspectives, compared to the economic rationales of BC proponents. In the early stages of the SER Dialogue, many participants were concerned that F1(CR) and the CR approach were too political and that it emphasised radical change as being unrealistic. However, after the SER Dialogue, many participants who indicated they had re-framed their understandings saw it more as a way to question norms and taken-for-granted assumptions. As discussed in section 7.4.2.1, this was a major point of emphasis among proponents of F1(CR) and the CR approach.

Given the stereotype of accountants as conforming and homogeneous individuals in both prior literature and social stereotypes more generally, it is easy to assume that participants would naturally gravitate toward the familiarity of economic logics, but this was not the case. As indicated by shifts in participants Factor loadings and RQ2 responses, many participants increased their alignment with F1(CR) and the CR approach after taking part in the SER Dialogue. While the CR approach was initially understood by many to be an unstructured approach to

SER, by the end of the SER Dialogue, its more questioning nature was not only recognised but embraced by its proponents.

The discursive space provided by the SER Dialogue appeared to provide participants, in spite of their lack of prior experience, with a dynamic atmosphere in which to develop their understandings. The results of participants' experiences are illustrated, ultimately, in the re-framing of both the CR and BC approaches as well as their recognition of confounded participants who eluded singular categorisation. For instance, as participants engaged with one another, they were able to identify quickly that different individuals entered discussions from different starting points, which compelled many to contrast these starting points with their own and reflect on the origin of the differences. Perhaps the strongest evidence that participants developed critically reflexive and pluralist understandings came from participants' own RQ2 responses regarding their experiences during the SER Dialogue; in them, many participants attempted to place themselves in alternative perspectives, reflecting on the complex reality in which individuals' perspectives were situated, rather than the perspectives represented in academic analyses, and they stated that they developed a better understanding of the range of perspectives surrounding SER.

8.4 Limitations

The nature of critical research and researcher bias

The critical nature of my research means that I have chosen to recognise explicitly the political and social positioning from which it has been developed and administered. As I discussed in Chapter 3, this positioning is from within an agonistic approach to CDA. As a critical researcher, it is important that I address explicitly these biases so that I can reflect on the influences they may have on my findings, analysis, discussion and conclusions. As an aspiring academic, I believe the true value of an idea is in its capacity to weather critique, and it is only in recognising and reflecting on these influences that my research can be viewed as legitimate. In this way, the explicit identification of my own biases as a researcher is seen as a strength of critical research, as I do not proclaim to be free from bias or to be objective in my analysis, but rather, I actively seek to challenge my own understandings in an effort to mitigate their influence. These efforts are manifested in various controls that I incorporated in the design and administration of my research.

The first control built into the design of my research was a reflexivity check in Phase 1, for which I performed a Q sort (Q1). As mentioned in section 4.4.3, this informed my ability to understand my own perspective in relation to those of my

research participants. As reported by participants regarding their own loadings, my own factor loading information enabled me to assess the perspective from which I was interpreting the data collected from participants, so that I could become aware of my own biases. This was particularly useful in the process of developing the interpretations of each Factor at the end of Phase 1.⁵⁶

Next, as discussed in 4.4.12, my decision to use a facilitator to conduct the SER Dialogue was made to mitigate my influence on participants during the SER Dialogue. In essence, I did not want participants to be further influenced by my presence or that I might influence their interactions. After welcoming everyone at the beginning of the workshop, control of the Dialogue was passed to the facilitator and I removed myself from the remainder of the day's discussions. However, while the incorporation of a facilitator allowed me to substantively remove myself from the administration of the SER Dialogue, the logistics of running a full-day engagement necessitated that I was present for such matters as catering and setting up the recording equipment while the facilitator conducted the Dialogue.

While my own loading data from Q1 was useful to reflect on the underlying bias in my own perspective, an additional control was needed to ensure that I was not biasing my interpretation of participants' statements or interactions. To accomplish this, many of the transcripts of participant interactions used to develop my analysis of the SER Dialogue were presented to a small, critical discourse analysis working-group in order to corroborate my interpretations. This group was made up of critical discourse researchers from the linguistics department at VUW, all of whom had varying levels of prior experience of developing analyses of social interactions from transcripts and video recordings of interactions between individuals. Input from these sessions was used to validate my own interpretations of various interactions among participants, and this was seen as a way to dilute the impact of my own biases on the interpretation that I developed.

Generalisability

There are multiple components of my research that prevent me from being able to generalise my findings beyond the purposive sample population selected. First, and perhaps most importantly, the theoretical positioning of my research from within an agonistic approach to CDA means that I am opposed to the over-generalisation of research findings. This perspective is held specifically to

⁵⁶ Factor interpretations were also reviewed by my supervisors for clarity and researcher bias. For a discussion of this process, see section 4.4.5.

counteract the inherent limitations of datasets and/or experimental settings that can inhibit application within different cultural or economic settings.

Second, it is understood that my research findings are localised to the participants involved in my research. Participants entered into my research with varying degrees of pre-existing understandings and knowledge. This relates to the level at which their own perspectives were developed, their ability to articulate their understandings, their cognitive abilities to process the divergent perspectives they were presented with, and the social and institutional norms that – and continue to – shape their perspectives. This complex web of individualised considerations are difficult, if not impossible, to control for, and my research was not designed to accomplish this. Rather, in seeking to engage with the messy reality surrounding divergent perspectives of SER, my research sought to make an initial assessment of the potential for, and impact of, engagement within a space for agonistically pluralist discourse. This means these pre-existing understandings and knowledge are understood to be woven into the fabric of the messy reality within which individuals holding divergent perspectives intersect with one another. While efforts to control for or eliminate, these variances would have added to the explanatory capacity of inferences drawn from the research findings, they would simultaneously sterilise the setting within which the data was collected. The fact that this was a research setting already makes it somewhat divorced from reality, but this would have only served to exacerbate this issue.

Third, my decision to use QM to operationalise CCM in my research meant that I am subject to the limitations of the methodology itself.⁵⁷ Although QM is a powerful method with which to explore individual subjectivities, it can only surface these characteristics with regard to the individuals who take part in the research. Therefore, the perspectives identified are in relation to the population of individuals involved in the research. While this limits the explanatory capabilities of the range of perspectives identified, it is important to remember the role of QM in my research; QM provided me with a structured way to identify different perspectives among a group of participants, articulate the composition of each perspective, and then associate each individual participant with each perspective identified. This information could then be used to identify discursively representative groups of participants for Phase 2 of my research. In this sense, QM was a tool in the overarching design of my research that aided the allocation of participants to different groups and provided me with quantitative data by which to assess initially the impact of the SER Dialogue.

⁵⁷ See section 4.2.3 and 4.5.2.

Finally, as I discussed in section 7.4.1.3, regarding my analysis of interactions during the SER Dialogue, the delivery manner of an individual's perspective appeared to influence how their perspective was perceived by the group. In this sense, the delivery of these perspectives was dependent on the pre-existing understandings and cognitive abilities of each individual, which means that a different range of individuals holding similar perspectives may not present their perspectives to each other in the same way. In this sense, it is impossible to state that proponents of similar perspectives, or participants raised in different cultures, would engage discursively with others in the same way. As described in section 7.4.2, the way that arguments for different perspectives were presented to other participants in the SER Dialogue appeared to impact how they were interpreted. Issues like asymmetrical power relationships, social and institutional norms, and differences in cognitive ability were only mitigated – to some extent – by the design of the SER Dialogue, which individualised the impact of how each participant delivered their perspective to others and how that perspective was received. In other settings, the interrelationships among individuals may be different from how they were in my research, which could impact the apparent effectiveness of engagement within a space for agonistic pluralist discourse to develop critically reflexive and pluralist understandings.

Control group comparison

As discussed in section 4.2.4, a quasi-experimental research design was selected so I could develop preliminary inferences about the impact of the SER Dialogue. The 'quasi' aspect of this design refers to the purposeful selection of participants for each group, based on participants' Q1 Factor loadings. In section 4.4.9, I assessed statistically the comparability of the Factor loadings of these two groups, and found they had comparable loadings at Q1. Finally, the same sets of information were provided to each group at approximately the same time, and efforts were made to communicate with them via similar channels.

These efforts were made to increase between-group comparability, with the aim of isolating the impact of the SER Dialogue. The underlying rationale of the quasi-experimental design was to compare the shifts in participants' Factor loading scores. In this regard, the comparability between Control and Dialogue groups could be increased if Control group participants were able to meet each other in a workshop-type environment that was more loosely structured than in the SER Dialogue. This would have allowed for a higher degree of specificity in the inferences that could be drawn between participant groups, but this was not feasible.

Engagement with accounting students, academics and practitioners provided my research with a wide range of perspectives to incorporate in discussions, but it also made scheduling logistics rather difficult. Across all participants, the variety of actor networks from which participants were selected meant that there were various calendars to contend with. The time requirement of the SER Dialogue meant that the most feasible option was to schedule it on a weekend, which became a process of choosing the least bad day for everyone so as to retain as many participants as possible. Furthermore, because I required them to volunteer their free time, I was careful not to make their participation too burdensome.

As discussed in section 4.4.6, some Control group participants were initially approached to take part in the SER Dialogue, but could not because of other commitments. These participants were then asked to take part in the Control group, and a major part of their reason for doing so was because of the freedom it allowed for their continued participation. Thus, given the scheduling difficulty of the SER Dialogue and the reasons, in the first place, for many participants agreeing to take part in the Control group I decided to forego conducting a meeting among Control group participants.

8.5 Implications and future research

8.5.1 Public policy development

In the post-global financial crisis economic climate of low growth rates and increasing austerity measures, there is mounting pressure on both public and private organisations to address social and environmental concerns, and these pressures are quickly approaching a tipping point. This tipping point has, arguably, been reached, which can be seen in the precarious position that governments now find themselves regarding the development of public policy.⁵⁸ As discussed in Gouldson & Bebbington (2007, p. 6), the tensions between the competing concerns of government and business have been exacerbated by the pressures of 'globalisation and liberalisation'. Often, the competitive atmosphere created by these pressures has in turn 'accelerated programs of technical change' at a pace that is much too fast for regulators to effectively govern them. Furthermore, where regulation can be developed, a significant amount of 'political capital' is needed if it has the potential for negative impacts on the competitiveness of businesses. In the absence of globalised standards to ensure multinationals will not evade these regulations by relocating to more favourable regulatory conditions, regulators have tended to develop regulation that is

⁵⁸ For example, see: Oltermann (2017).

‘shaped by the lowest common denominator’, effectively creating a ‘race to the bottom’ when it comes to corporate oversight (ibid, p. 7).

Within this regulatory space, Cooper & Owen (2007) discuss how governments are shifting away from command-and-control (hierarchical) regulatory regimes toward ‘governance of self’ style regimes in which businesses play an active role in developing their own regulation. These self-governance efforts use stakeholder engagement processes that are presented as pluralistic representations of concerns that allow for robust discussion and debate. While these engagement processes help legitimise self-regulatory efforts, they can also be used to obscure the hegemony of the BC discourse on this process.

Archel et al. (2011, p. 340) investigated critically the institutional processes surrounding stakeholder consultations on CSR in Spain, and found that although stakeholder consultations were ‘full of discursive vitality’ and could be characterised by ‘dissonance and polyphony’, the ‘business-led means of finalising the outputs... meant that only the recommendations which cohered with the dominant ideology were likely to be accepted and concretised in the final reports’. The assimilation of ‘dissonance and polyphony’ by the mainstream BC perspective is echoed in the concerns of Baker (2010) and O’Dwyer (2002) regarding the ‘managerial capture’ of engagement processes, whereby ‘managers are intentional and purposeful in their attempts to limit the accountability of the organisations they represent.’ (Baker, 2010, p. 849) This means that although businesses allow alternative perspectives to participate in engagement processes, they retain control more generally over the administration of the engagement. In effect, businesses have, ultimately, the power to choose which concerns are incorporated in the final output of the engagement process, as well as the process itself, which enables the marginalisation of concerns that are contrary to their interests.

The hegemony of mainstream BC understandings has been an issue raised across much of my research. The overarching issue raised is with narrowly framed interests that constrain which concerns are recognised, if at all, and which solutions are considered realistic. In the context of developing public policy that can meaningfully engage with – and address – a plurality of concerns, and understanding that BC interests will not always align with the interests of society, the hegemonic influence of these constraints is cause for concern. For instance, Söderbaum & Brown (2010, p. 185) discuss the inherent monetary reductionism of cost-benefit analysis within neoclassical economics, identifying the ideological constraints that it imposes in the name of ‘optimal resource allocation’. Although

frequently used in public policy development processes,⁷ Söderbaum & Brown discuss the deficiencies of such an approach, arguing for a more pluralistic representation of concerns.

The underlying participatory concepts and methods used to develop the SER Dialogue are already being applied to public policy issues in other disciplines, particularly with regard to the impact of dialogue. While QM has seen extensive use across multiple disciplines,⁵⁹ CCM is being applied to stakeholder dialogues, particularly those surrounding energy transitions and policy processes (Cuppen et al., 2015; Cuppen et al., 2010). Discursive representation is also being used to inform deliberative democratic processes (Hobson & Niemeyer, 2011; Niemeyer, 2011) and conceptual developments in political theory (Dryzek, 2016).

The application of these concepts illustrates broader efforts to apply more participatory mechanisms to public policy development processes, particularly with regard to issues that are considered ‘wicked’ in nature, meaning that they are ‘complex, open-ended and intractable’ (Head, 2008, p. 101). My research provides further empirical data to inform these debates, but perhaps more importantly, it does so from an explicit, agonistic, pluralist perspective. Given that many participatory processes are informed by deliberative democracy and the finding of common ground among divergent perspectives, an agonistic pluralist orientation can lead to the development of a markedly different process. In spite of these differences, it is possible for agonistic pluralism and deliberative democracy to coexist and inform the development of engagement processes.

Both deliberative and agonistic democracy take a constructionist perspective of the social. Deliberative democracy (at least Habermasian style) takes as universal the construction of an agreed upon criteria wherein the ‘right’ can be mutually articulated and agreed upon and strategy selection can be legitimated by reference to the agreed upon criteria. Agonistic democracy takes as universal the indeterminacy of such an action space and the diversity and disagreements (dissensus, conflicts and antagonisms) of the participants. Ontological assumptions are just that, assumptions about the nature of being and knowing. The assumptions are generally beyond verification, or falsification depending on one’s perspective. Thus, taking one position over another ultimately comes down to a matter of ideological commitment. (Brown & Dillard, 2013b, p. 185)

⁵⁹ For an extensive list of these applications, see: <https://qmethod.org/category/resources/publication/>

Engagement processes are often understood as deliberative spaces that are oriented toward finding consensus, or the best possible alternative for the individuals involved. As articulated above in the quote from Brown & Dillard (2013b), while deliberative approaches seek a mutually agreed on criteria from which to identify the 'right' path forward, an agonistic approach understands the indeterminacy of processes that recognise a diversity (plurality) of perspectives, including the conflict and disagreement that stem from them. Applying an agonistic pluralist approach to public policy engagement processes does not necessarily represent a paradigm shift away from deliberative approaches⁶⁰, rather, it represents a different approach. Through recognising the indeterminacy of complex and politically contentious issues, there is potential for new insights to be developed.⁶¹

From an agonistic pluralist approach, the development of spaces for engagement must be attentive to power relations to ensure that an effective participatory process can be developed.⁶² An application of this approach can be seen in the way the SER Dialogue was developed as a discursively representative group,⁶³ as well as in the administration of the SER Dialogue.⁶⁴ In essence, hegemonic understandings, such as the BC approach to SER, are stripped of their dominance through creating and administering a more balanced space for engagement. This is not to say that the asymmetrical power relationships and norms that participants operate within outside this research are controlled for, rather that the development of a space for engagement was the primary concern. To enable the articulation of divergent and often marginalised perspectives, to create a discursive atmosphere that enables critical discussions to occur, to inducing discourse strategically among individuals holding divergent perspectives – these efforts can foster the type of discussions that can lead to the development of 'new imaginings' that represent a wider, more pluralist, range of concern (Dillard & Brown, 2015). Evidence of this impact can be seen in participants' recognition of their different 'starting points', which were surfaced and examined in their discussions and led many to re-frame their understanding of the CR perspective.⁶⁵

⁶⁰ See Dillard & Brown (2014, p.81) for a discussion of the dialectical way that the concepts should be applied.

⁶¹ Some work has been undertaken to define broader forms of agreement, such as meta-agreement (List, 2002), meta-consensus (Dryzek & Niemeyer, 2006; Niemeyer & Dryzek, 2007) and positive dissensus (Landemore & Page, 2015).

⁶² See section 3.4 for a review of the principles used to evaluate accounting technologies from an agonistic approach to CDA.

⁶³ See section 4.4.11.

⁶⁴ See section 4.4.13.

⁶⁵ See section 7.3.2.1.

Power imbalances are not the only notable recognitions made through an agonistic pluralist approach to developing these spaces, as the impact of divergent rationales on the construction of individual identities are also recognised. Passion and emotion are unavoidable aspects of critical engagement with an issue, representing the underpinning motivation that drives an individual construction or rationalisation of an understanding.⁶⁶ Given this inseparability, conflict and contestation can often be viewed as barriers to consensus, and in this regard, efforts are often focused on mitigating their impact.

Rather than attempt to remove passion and emotion from discussions, an agonistic, pluralist approach considers them to be an inseparable component of the socio-political identities of individuals that can provide insights to the underpinning rationales on which individual understandings are developed. Furthermore, because conflict and contestation are embraced as a natural part of engagement between divergent perspectives, participants are encouraged to tap into these feelings as they engage with each other. In doing so, participants will engage with each other authentically, enabling them to surface their underlying assumptions and biases. Here, it is understood that participants will have entered into my research with pre-existing understandings and identities that were developed to varying degrees, and may have been familiar with situations that may privilege hegemonically dominant understandings. My research was not designed to control for these issues, and instead viewed them as part of engaging in the messy discursive terrain surrounding participants' perspectives of SER.

In Chapter 7, I discussed the various ways that participation in the SER Dialogue impacted participants' understandings. Combined, these discussions illustrate the potential of discursive spaces that can facilitate agonistic pluralist dialogue. It is in this way that the development and administration of the SER Dialogue could be used to inform public policy issues by facilitating the development of discursive spaces for engagement. Discursive spaces, such as the SER Dialogue, can enable the surfacing of underlying values and assumptions that individuals use to rationalise their understandings. In doing so, issues can be articulated and discussed in a way that enables the development of mutual understandings. For example, see my discussion of participant 1337 and their identification of the political frontiers between divergent perspectives in section 7.5. Understandings such as this illustrate an informed perspective from which public policy decision-making should be made, so that public policy can be informed by and responsive to a plurality of concerns.

⁶⁶ See discussion in section 3.3, as well as Brown (2009, p. 320).

On an individual level, these understandings aid the development of a capacity to endure life in a pluralistic democracy (McManus, 2008), but from a more macro-level perspective, they highlight areas in which policy-makers can adapt their efforts to generate more pluralist, representative policy proposals. As policy-makers become more receptive to the needs of a pluralistic society, they can increase the likelihood that the policies they develop will garner broader acceptance in society, which may also increase the longevity of policies they develop.⁶⁷ This does not mean a pluralist solution can be found for every paradoxical issue, rather it represents a more nuanced understanding from which to approach these issues. Furthermore, this type of understanding is seen to hold the potential to develop new insights, and should not be evaluated from a consensus paradigm on its ability to facilitate agreement between individuals holding divergent perspectives. Viewed this way, the development and administration of the SER Dialogue provides an illustration of how to coordinate the processes necessary to develop these types of understandings.

The value of the SER Dialogue was not in its ability to shift participants' perspectives in any particular direction, rather, it was in motivating participants to reflect on their own, and others' perspectives. This is seen an important first step toward developing mutual understandings, as some participants did, but it also represents the foundation on which a more democratically pluralist discourse can be allowed to develop. As discussed in section 7.3, the majority of participants did not report major changes in their perspectives of SER, reporting instead that they re-framed their understanding of alternative perspectives. This was particularly interesting regarding those participants who indicated a firm understanding of alternative perspectives, which included both academics and practitioners (see section 7.4.1.3); they were participants who believed they held a great deal of exposure to alternative perspectives, their experiences made them unique individuals, but they were exposed to perspectives through the SER Dialogue in a way they had not been previously.

My research provides empirical evidence to support the notion that 'broadening out and opening up' participants' understandings could lead them to develop critically reflexive and pluralist understandings. However, while the processes that led to the development of these understandings can be effective in 'broadening out and opening up' understandings, they do not provide guidance on choosing or implementing a specific action. Put simply, broadening out and opening up is a worthy endeavour, but such efforts must be accompanied by

⁶⁷ This is not to say that these policies should be used to create a new form of monologism. See principle #8 in section 3.4, and discussion of the last stage of the (ANT)agonistic framework in Vinnari & Dillard (2016).

progressive steps regarding decisions being made. This is an important aspect of the public policy development process that will require future action research, but there are already signs that the conceptual groundwork for this is under development.

The objective is not necessarily to bring about consensus of outlook or opinion, of methodology or ideology. It is to provide input for ongoing social dialogue and debate by serving as catalyst and facilitator of action leading to progressive change by, and in, the accounting and business academy and the larger accounting and business community as well as society and its various and varied members. (Dillard & Vinnari, 2017, p. 100)

While there has been an increasing amount of accounting literature on how to 'broaden out and open up' participatory dialogue and debate so as to represent a more pluralist range of concerns (Byrch et al., 2015), particularly from an agonistic democratic perspective, discussions are currently under way regarding the development of actions programs that can facilitate progressive social change (Dillard & Vinnari, 2017; see also: Vinnari & Dillard, 2016). Vinnari & Dillard (2016) focused on the 'closing down' of these processes, seeking to inform the application and development of pluralist decision-making processes by developing a theoretical framework that combines aspects of agonistics, actor-network theory and dialogic accounting. The framework proposed by Vinnari & Dillard (2016, p. 35) conceptualises the movement from pluralisation to 'the political' as 'the politics of the debates, negotiations, compromises and shifting coalitions, which are an impetus for, and the outcomes of, reflexivity and learning on the part of the participants', and it is from these engagements that 'new imaginings' emerge that enable a re-evaluation of positions and alliances so that '(temporary) compromises' can be negotiated. Ultimately, this leads to a transparent hierarchy of concerns that can be hegemonically institutionalised, representing a dynamic moment of closure, as the next phase immediately seeks to 'reopen the debate and challenge the collective reality' (ibid, p.37).

Addressing social and environmental concerns in public policy is not only urgent, it is a necessity. What I have proposed in this section is that principles of agonistic pluralism – similar to those used to develop the SER Dialogue – need to be incorporated in these processes. The inescapable complexity of the 'wicked' problems that policy development efforts are being directed toward require processes that are receptive to the concerns of a pluralist democracy. As such, the systematic processes laid out in my research can be used to inform these efforts, but a very real need exists for future action research on agonistic pluralist

decision-making processes and how they can be operationalised in real world policy decision-making processes.

8.5.2 Accounting education

The positioning of my research is such that exposure to a plurality of understandings is a prerequisite in the pursuit of engaging meaningfully with complex and contentious political issues. In essence, when individuals are exposed to and are therefore familiar with only one understanding of an issue, they are prevented from developing pluralist understandings that would enable them to engage meaningfully with the issue. In this way, the process of 'broadening out and opening up' enables pluralist understandings that can lead to the development of new insights and 'imaginings' on these issues.

RQ1 responses indicated that many participants were not exposed to alternative perspectives of SER. As discussed in section 7.4.1.3, what was particularly interesting about the responses was not the range of perspectives that participants were exposed to prior to their involvement in my research, but rather, the extent to which participants had previously engaged with these issues. In participants' RQ1 and RQ2 responses, it was apparent that much of their exposure to divergent perspectives originated from academic experiences either as students in class or in academic literature. Furthermore, there appeared to be implicit agreement among participants that academia was the appropriate forum to engage with these understandings.⁶⁸

It was unsurprising that many participants identified their university experiences as the source of their exposure to a range of alternative perspectives of SER. In general, the space for learning that universities provide, or purport to provide, is aimed at developing critical thinking skills among students by enabling them to explore and engage with a broad spectrum of knowledge, ideas and understandings. From a CR approach to accounting education, it is the duty of accounting educators to 'broaden out and open up' students' understandings of accounting to enable them at the very least to flesh out, develop and understand their own perspectives. Furthermore, given the theoretical positioning of my research, the development of these understandings plays an important role in enabling individuals to resist the influence of hegemonic perspectives, such as mainstream BC perspectives of SER.

⁶⁸ The sentiment expressed here echoes longstanding calls for a more liberalised educational environment. For a review of these calls, see Merino (2006). See also Sullivan (2005) for a more general critique of the relationship between professions and academia.

For some time, academia in general has been subjected to the application of managerial techniques that aim to bring about greater 'efficiency and effectiveness' (Lawrence & Sharma, 2002). In this regard, these efforts have largely been oriented toward addressing the needs of the profession, which inadvertently provides professional accounting bodies with a significant amount of influence to determine accounting curricula, particularly in countries such as New Zealand (Carr & Mathews, 2004; Matthews, 2001; Scott, 2002). In turn, the aims and objectives set by professional organisations serve to standardise the range of perspectives that students are exposed to in an endeavour to provide them with the technical knowledge the profession deems necessary. From the perspective of my research, these efforts not only constrain the parameters in which accounting curricula can be developed, but they also represent the embedding of the profession's hegemonic BC understandings in academic accounting curricula.

There is diminished capacity within the curriculum to imagine that alternative accounting models (other than current economic and institutional arrangements and dominant theories) could exist and have many merits. (Chabrak & Craig, 2013, p. 102)

The effect of these efforts to apply managerial techniques to higher education has left those academics aligned with CDA in a predicament. The hegemony of BC understandings that underpin the aims and objectives that educators are made to operate within is oriented towards reinforcing BC rationales. Equally concerning is the influence that these managerial techniques have on the development of metrics by which to evaluate research outputs. A 'publish or perish' atmosphere in higher education prioritises form over substance, which means that little concern is given to what research is being undertaken, in favour of journal rankings that will bolster school accreditations and rankings. In many academic fields, including accounting, this has led to a narrowing of research efforts, as academics, concerned with remaining employed, prioritise research that will be viewed favourably by top-ranking journals in their area.⁶⁹ This serves not only to constrain the research output of academics, but also limits the diversity of research interests represented in the faculty more generally, which can impact the range of perspectives to which students are exposed. My purpose here is not to present an extensive critique of managerialism in higher education⁷⁰, but rather to illuminate the subtle influences in academia that serve

⁶⁹ For a discussion of the entrenchment of a neo-classical research agenda within UK economics departments, see: Earle et al. (p.100-103, 2017).

⁷⁰ For an overview of these critiques on accounting, see: Dillard & Tinker (1996) and Tuttle & Dillard (2007). In higher education more generally, see: Teelken (2012).

ultimately to detract from 'broadening out and opening up' students' understandings.

As discussed in section 2.3, there have been longstanding calls for reform in accounting education, which have been made from individuals and organisations across both academia and the profession. While there is an array of different perspectives on what changes are needed, these calls illustrate more generally the widespread discontent with the current approach to accounting education. As it has become increasingly apparent that large scale reforms are unlikely to happen in the immediate future (Merino, 2006), focus has shifted towards a more 'individual' approach to promote a progressive agenda (Carmona, 2013).

Efforts to alter how traditional accounting topics are delivered and assessed are gaining traction in academic literature (McGuigan et al., 2009; Chabrak & Craig, 2013; see also: Boyce et al., 2012; Boyce & Greer, 2013; Carmona, 2013; Hopper, 2013), and while an underlying argument can be made concerning the dissemination of this research beyond academic journals (Hopper, 2013, p. 134), efforts like these represent a progressive step towards the reform of accounting curricula so as to 'broaden out and open up' students' understandings. For example, McGuigan et al. (2009) explored the use of a reflective journaling exercise in a business information course aimed at increasing student engagement in the course. McGuigan et al. found that students exposed to this exercise not only changed their attitudes toward the course and the accounting discipline, but the exercise also enabled a 'continuing reflexive practice to occur' (ibid, p. 63). Another example comes from the work of Chabrak & Craig (2013), who sought to expand the medium through which undergraduate accounting students were allowed to assess the collapse of Enron. Students were allowed to use 'a rich variety of literature, literary tropes, artistic handiwork and historical context to criticise the capitalist system and aspects of the collapse of Enron.' Chabrak & Craig found that a portion of those students who completed the assignment experienced cognitive dissonance, for which they used 'simile, imagery and other imaginings' as resolution strategies that allowed them to escape, albeit temporarily, 'the cloak of capitalism and the influence of its guiding principles' (Chabrak & Craig, 2013, p. 92). Each of these examples illustrates the potential for altering how traditional accounting topics can be engaged; it is in line with efforts to innovate within the constraints placed on the current accounting curricula that my own research can contribute.

The processes by which alternative perspectives surrounding a complex issue are identified and engaged with have the potential to inform various aspects of

accounting education, from informing in-class discussions, to stimulating reflexive thinking processes among students. In essence, Factor loading data provides rich data on an individual's perspective, particularly in relation to other participants. As illustrated by participants' RQ1 responses (section 4.4.8), personalised loading data can enable reflexive thinking processes by individuals as they assess the accuracy of their loadings on each perspective. The identification of divergent perspectives surrounding a complex and contentious political issue, in conjunction with personalised loadings on each perspective identified, leads individuals to recognise the existence of alternative perspectives and simultaneously distinguish their own perspectives in relation to such alternatives. In this way, this data can be used to inform reflexive activities, similar to the journals used by Mcguigan et al. (2009).

The identification of different perspectives, combined with the association of individuals to those perspectives, can also be used to inform the development of discursive spaces for agonistic pluralist understandings.⁷¹ As illustrated in my research, engagement within the spaces can help students surface their underlying values and assumptions so as to increase the likelihood of both engaging meaningfully with the issues, as well as inducing cognitive dissonance, as in Chabrak & Craig (2013). The second general application of this data is in relation to informing students of their own perspectives.

The underlying processes by which my research was carried out has the potential to develop critically pluralist and reflexive understandings among individuals. These understandings represent the development of a conceptual capacity which, from the perspective of my research, is desperately needed in accounting education. The overarching framework of CCM – administered via QM – provides a series of steps for implementation that are systematic in nature, which facilitates continued implementation on various issues. In essence, what I am suggesting is not another call for curriculum reform. Instead, I have discussed how the processes and understandings developed in my research can be used as tools in the delivery of accounting issues that are inherently complex and politically contentious, such as, 'sustainability', 'materiality', 'accountability' or even 'the public interest'. Furthermore, they can be implemented within the existing constraints of accounting curricula so as to fulfil the requirements of professional accounting organisations, while also enabling development of critically pluralist and reflexive understandings among students.

⁷¹ As a word of caution, it is important also to note that the information derived from the Q data on individuals' perspectives should not be used to dictate what information an individual can or cannot be exposed to. Within the context of education, see: Hall et al. (2012) and Hall (2015).

8.5.3 Organisational decision-making

Paradoxes stare us in the face – taunting our established certainties, while tempting our untapped creativity. They denote persistent contradictions between interdependent elements. While seemingly distinct and oppositional, these elements actually inform and define one another, tied in a web of eternal mutuality. Examples abound across phenomena and levels of analysis in management science.

(Schad et al., 2016, p. 6)

Organisations operate in a constant state of change, which places an immense strain on those individuals with decision-making responsibilities. Decision-making in such a dynamic environment necessitates engagement with complex and contentious political issues that are ‘wicked’ in nature, that is, they have no easily identifiable solutions (Head, 2008). Often presented with an incommensurable paradox between competing perspectives, those responsible for decision-making in organisations must increasingly learn to adapt and innovate by informing their understanding of the dynamic landscape in which their decisions take place. As indicated in the above quote from Schad et al. (2016), paradoxical issues have long been a focus of management science literature, and have deep roots in historical, philosophical and psychological debates (ibid, p. 6). However, in spite of the historical nature of these concerns, organisational engagement with them has only intensified as the landscape in which they operate becomes ‘increasingly global, fast-paced, and complex’ (ibid, p. 6-7). Evidence of the desire of management to adapt to these changing environments can be seen in their efforts to develop a capacity for innovation and creativity (Anderson et al., 2014; Nijstad et al., 2014). Whether the creation of spaces in which ‘contained chaos’ can be operationalised (Brafman & Pollack, 2013), or minority dissent in participatory decision-making can be enabled (De Dreu & West, 2001; Nijstad et al., 2014), a clear appetite exists for challenging the entrenched ideologies and understandings of decision-makers in organisations.

The processes developed in my research can advance efforts to adapt to, and engage with, paradoxical issues (or complex and politically contentious issues). At a macro-level, the processes used within my research (CCM & QM) represent a strategic means of understanding and engaging with competing perspectives. These processes can be seen as tools for managing conflict, which enable innovation within dynamic environments that are subject to complex and contentious political issues, as well as increasing the capacity of individuals for assessing risk both inside and outside an organisation. Alternatively, the understandings developed by individuals are rooted in an enriched experience

with these issues through exposure to ‘conflict in action’. Such understandings provide individuals with a more holistic understanding of an issue, which enables holistic decision-making, but it is their experience with ‘conflict in action’ that develops their capacity to engage effectively with divergent perspectives moving forward.

Innovating

Whether developing industry disruptive technologies, or investigating how to adapt products and services to the changing demands of consumers, the capacity to innovate is a major concern for organisations that aim to adapt within dynamic environments. Engagement with complex and contentious political issues involves addressing tensions and trade-offs between divergent interests, which forces organisations to recognise that complex and multi-faceted business-society relationships cannot be consistently harmonious (Hahn & Figge, 2010, p. 219). While the complexity of this task can often be overwhelming, organisations continue to strive for adaption through innovation and in doing so they often seek to assess reflexively what is being taken for granted within their existing understandings. Organisational psychology literature provides some insights into the multi-dimensional nature of these efforts, suggesting that ‘new ideas’ can be generated from either opportunities provided by technological developments, or in response to challenging the status quo (Bledow et al., 2009, p. 313). The idea that innovation can be stimulated when the status quo is questioned and prior understandings are fleshed out, is where my own research can inform these efforts.

In essence, QM is a process for the identification of divergent perspectives on complex issues, also providing rich data to relate individuals to each perspective identified. Alternatively, CCM provides the framework in which agonistic engagement between these perspectives can be developed, as illustrated with the SER Dialogue. Together, this suite of methods represent a process that enables the identification of, and engagement with, divergent perspectives. Furthermore, being informed by discursive representation, this process increases strategically the range of divergent perspectives to which individuals are exposed, thereby increasing the likelihood of exposure to a perspective that was not previously known. Applied to an issue of adaptation in a changing operational landscape, these processes can inform organisational efforts to foster innovation by providing them with a systematic way in which to engage strategically with the sometimes overwhelming conflict and contestation between the understandings of individuals to stimulate innovation.

Assessing risks and rewards

Often criticised by CDA researchers, organisations are substantively motivated to engage with external stakeholders in order to identify potential risks and opportunities (Brown & Dillard, 2014). While my research is aligned with these critiques, the fact remains that many state, public and private organisations are attracted to a more critical assessment of their operations because of the strategic benefits it can provide (Eccles et al., 2012; IIRC, 2013; Zappettini & Unerman, 2016). However, rather than ignore the attractiveness of these benefits to organisations, I propose that they could be used to introduce an increase in, and comfort with, ‘broadening out and opening up’ understandings within organisations through an increased capacity for assessing risks and rewards.

Whether inside or outside an organisation, engagement within a discursive space for agonistic pluralist dialogue enables individuals to develop a more nuanced understanding of the discursive landscape surrounding complex and politically contentious issues. In turn, this understanding can surface previously unrecognised areas of commonality and difference, or risks and rewards within the context of organisations. Inside an organisation, this could take the form of employee engagement, which has been shown lacking in its ability to portray the diversity and complexity of concerns within organisations (Mäkelä, 2013). Outside an organisation, this could take the form of engagement with community and activist organisations so as to understand better the concerns of the communities in which the organisation operates (Killian & O’Regan, 2016; Killian, 2010). Although these examples do not take an explicitly agonistic approach, the underpinning logic is that by engaging with the concerns of these individuals in a space for agonistic pluralist dialogue, individuals can develop a better understanding of the discursive landscape of concerns.

The processes used in my research can enable a more holistic understanding of individuals’ concerns both inside and outside the organisation. However, it is not only the systematic way in which these concerns are identified and articulated, but the agonistic, pluralist manner with which they are engaged that enables such an understanding. As illustrated by those participants who participated in the SER Dialogue, face-to-face engagement within a space for agonistic pluralist dialogue (the SER Dialogue) enabled them to re-frame their understandings of divergent perspectives. Furthermore, many of those participants who expressed prior knowledge of divergent perspectives also indicated a shift in their perspectives, which meant they developed additional insights from their experiences. This is particularly useful in the context of developing holistic understandings that form

the basis for assessing risks and rewards. Exposure to divergent perspectives via information alone may provide recognition that alternatives exist, but it is through face-to-face engagement that mutual understandings can be developed and that alternative perspectives can be meaningfully understood.

Enriching experience

Action in a world of pervasive and irreducible conflict... exposes the person to the contingency of all unity, including the unity of the self, and forces individuals to recognise their own internal divisions and contradictions. (McManus, 2008, p. 510)

As organisational managers are called to engage with a multiplicity of concerns, it is important that they possess a capacity for effective engagement with divergent perspectives. As indicated by McManus (2008), the irreducible nature of conflict requires those individuals engaged to recognise that a permanent solution may never be identified, which McManus articulates succinctly in the phrase 'politics never ends' (ibid, p. 512). This can be challenging for many individuals, particularly in organisations that seek the stability of closure and objective decision-making. However, discursive engagement within a space for agonistic, pluralist dialogue can help develop an individual's capacity to tolerate this uncertainty by providing a space in which to develop their own perspective, while also engaging with 'conflict in action'.

As I discussed in section 7.4.1.3, prior experience of engaging with other individuals appeared to influence the effectiveness with which different individuals engaged in the SER Dialogue, not to mention the extent to which they re-framed their perspectives. I posit that the act of engaging, particularly the capacity of individuals to convey their perspectives in a compelling manner, is as important as the understandings developed. Therefore, the prior experience of an organisation's decision-makers at engaging with divergent perspectives will impact their ability to engage effectively with others.

Individual decision-makers in public and private organisations are frequently engaged with complex issues that attract a variety of divergent interests. Effective decision-making on these issues relies not only on the ability of these individuals to understand meaningfully the divergent perspective that surface, but it also relies on the individual decision maker's capacity to engage effectively, which is a dynamic process that requires experience with 'conflict in action'. Furthermore, these individuals must be able to tolerate uncertainty,

operate in ambiguous situations and articulate their concerns in an environment where the focus of discussion may be a moving target.

For example, consider governmental arrangements to outsource the delivery of public services. ‘Third-way’ politics has influenced the delivery of public services, such as large infrastructure projects and social welfare programmes, by championing market-based solutions that aim to increase the efficiency and effectiveness with which these services are delivered. This is perhaps best illustrated by the increasing use of public-private partnerships (PPP)⁷² and, more recently, social impact bonds (SIB) (Cordery, 2017, p. 87–91)⁷³. From a public sector perspective, the underlying rationale for these arrangements capitalises on the – perceived – efficiency and effectiveness of market-based approaches and the outsourcing of financial risk to third-party organisations, but these efforts are ‘...less successful than rhetoric suggests. Efficiency and effectiveness are limited by risk averse public sector decision-making’ (ibid, p. 91).

Private-public partnership arrangements involve the surfacing of a ‘multiplicity of actors and their various (and often conflicting) perceptions, interests and strategies’ (Klijn & Teisman, 2003, p. 138). While an extensive prior literature exists on the conflicting motivations of private and public entities, a major issue appears to be the dilution of collective action, arguably the true nature of a ‘partnership’, through the contractual separation of responsibilities that are underpinned by a strategic motivation to mitigate risk.⁷⁴

‘Synergy’ and ‘joint development’ are nice words, but do not seem to be possible within the existing fragmented decision-making arenas. All bodies are far too preoccupied with their own procedures and internal issues to be able to act as partners. (Klijn & Teisman, 2003, p. 141)

This quote from Klijn & Teisman (2003) illustrates the complexities involved not only among different parties in PPP arrangements, but also within each party. In essence, these arrangements are complex, and I have not even discussed the interests of recipients of the public services being outsourced, and the implications of such arrangements on public accountability.⁷⁵ However, in spite of their complexities, these arrangements continue to be used, and it is in this regard that a great need exists for those individuals involved at the intersection

⁷² For a review of PPPs in infrastructure development, see: Kwak et al. (2009).

⁷³ Cordery (2017, p.87) refers to these as ‘pay-for-success’ outsourcing structures.

⁷⁴ Further complicating matters is the identification of risk from the perspective of different actors with different priorities (i.e. political risk versus financial risk).

⁷⁵ For a critique of ‘third-way’ politics and public accountability within NZ, see: Harris (2017, p. 270–275).

of the divergent interests, concerning these issues, to develop a more enriched skillset for effective engagement.

The point is not, simply, that to place individuals with divergent interests into a space for agonistic, pluralist discourse will assist them to identify a solution. In that regard, the nature of agonistic democracy denies the existence of a fully rational (or inclusive) consensus, so it should not be seen as the goal of discursive engagement.⁷⁶ Rather, these arrangements require individuals to possess a capacity not only to identify and understand divergent perspectives, but also to tolerate – and possibly to thrive in – the uncertainty, ambiguity and unfinalisability, which is the value of the understandings developed through the enriched experience of engagement with ‘conflict in action’.

⁷⁶ See section 3.3.

8.5.4 Resistance in civil society

People are starting to question the value of pure wealth... These questions are leading to a shift in behaviour which, in turn, is inspiring some groundbreaking new enterprises and ideas... Our planet and the human race face multiple challenges. These challenges are global and serious – climate change, food production, overpopulation, the decimation of other species, epidemic disease, acidification of the oceans. Such pressing issues will require us to collaborate, all of us, with a shared vision and cooperative endeavour to ensure that humanity can survive. We will need to adapt, rethink, refocus and change some of our fundamental assumptions about what we mean by wealth, by possessions, by mine and yours. Just like children, we will have to learn to share. - Hawking (2016)

Stephen Hawking's quote was taken from a post-Brexit article he wrote concerning the need for society to reconceptualise wealth and ownership. Hawking provides commentary on society's relationship with money and the significant impact it has on our quality of life. Hawking questions the personal fulfilment that can be derived from pure wealth and materialism alone, suggesting that society must reconceptualise 'fundamental assumptions', such as wealth, so that they can coexist and collaborate to 'ensure humanity can survive'. While a major motivation underpinning voters in the Brexit referendum was a disenfranchised middle-class being affected by income inequality,⁷⁷ Hawking also draws in succinctly a range of equally threatening issues, illustrating the complexity of the challenges being faced. The Brexit referendum embodies the outcry of festering discontent with the status quo among many British citizens who were being ignored in the neo-liberal narratives of global competitiveness, capital growth, and market returns. In this sense, what is good for business is not necessarily what is good for society or, for that matter, the environment, and there are real consequences to ignoring these concerns.

Are Hawking's statements idealistic? Undoubtedly; but the time for eloquent arguments made to raise awareness and for passionate calls to action has long passed. Society – on a global scale – must now act to address these issues if human beings, as a species, are to have any hope of enduring beyond the current generation. This being said, the sentiment I have expressed so far is somewhat axiomatic, as these issues are not only social or environmental issues, but involve an intricate web of conflicting interests, concerns, values and beliefs. This complexity makes engagement between divergent perspectives on these issues

⁷⁷ See: Oxfam (2016) press release.

difficult, not only because each perspective must be articulated so it can be understood, but because the individuals who actually engage with these divergent perspectives require a cognitive capacity to live with differences in perspective before being able to engage meaningfully with individuals who hold divergent understandings to their own.

As individuals engage with the complex web of contentious political issues that society faces, a very real need exists for the proliferation of agonistic individuals who understand the irreducible and unfinalisable nature of these issues and are also critically reflexive of their own understandings. These understandings can enable meaningful pluralist engagements; it is an individual's capacity to live with the inescapable difference that exists in a pluralist democracy that allows them to engage and develop, ultimately, mutual understandings. In other words, in the broader context of the 'cooperative endeavour' referred to by Hawking, a capacity to live with difference makes it possible to 'endure' life in a pluralist democracy and to engage in cooperative endeavours.

Therefore, new approaches to engagement and decision-making processes that are receptive to the concerns of a pluralist democracy must be developed, tested and applied. This will require a departure from linear conceptualisations of decision-making processes that prioritise business interests. Further complicating this effort are the divergent perspectives involved in pluralist decision-making processes that serve to make these processes rather conflictual in nature, that is, these processes must be functional within an agonistic pluralist democracy. Stated simply, there is a need for decision-making processes on complex and politically contentious issues that are receptive to a diversity of divergent perspectives, are not constrained by hegemonic understandings, and can enable the development of bottom-up change.

The inability of status quo efforts by organisations and institutions to address the complex problems facing society is giving way to growing discontent. Undoubtedly, this is a problem for those individuals and/or institutions which have a vested interest in maintaining the status quo, but it is particularly concerning for those seeking change. While hegemonic perspectives enjoy broad-based acceptance of their views and dogmatic allegiance to their underlying understandings and rationales, proponents of minority perspectives may face continued questioning, critique and scepticism in the processes of having to justify and rationalise their perspectives and understandings. This can be troublesome for minority perspectives, as, echoing concerns over the managerial capture expressed in Baker (2010) and O'Dwyer (2002), even when

they have been incorporated into discussions, they are made to frame their understandings in relation – or opposition – to hegemonic understandings, which can constrain their ability to articulate their perspectives.

Further complicating the efforts of minority perspectives are the number of alternatives that can be identified in relation to the mainstream perspective. As illustrated by proponents of F3(INC) in my research, individuals can become overwhelmed by the diversity of alternatives they are presented with, leading them into a state of cognitive dissonance that they then resolve by aligning with the familiar, mainstream perspective, thus reinforcing its hegemony.⁷⁸ Strategically, these challenges inhibit the development of minority perspectives and their ability to be engaged with meaningfully, but these problems are only exacerbated by the dilution of alternatives among an array of alternative perspectives. While this does not mean that minority perspectives should be ignored or marginalised in the name of pragmatic decision-making, it does mean that a very real need exists to build common understandings between these alternatives so that they can resist the hegemony of mainstream perspectives. Within the context of my research, these understandings are represented by the ‘chains of equivalence’ developed among individuals holding divergent, marginalised perspectives (see discussion in sections 3.3 and 7.3.1), and it is in this regard that the processes and understandings developed across my research have implications for civil society.

Similar to earlier discussions regarding the implications of my research in public policy development and education, the systematic way the SER Dialogue was developed could be applied in civil-society groups, such as community groups, grass-roots campaigns, and activist organisations. The SER Dialogue represents a systematic way for developing and administering engagements that could be both discursively representative and could promote a discursive space for agonistic pluralist dialogue. Within civil-society groups, engagement in these types of discursive spaces could be used to flesh out the range of divergent perspectives on complex, contentious political issues. It is the perspectives identified and understandings developed that would be most beneficial to civil society groups.

As I discussed in Chapter 7, engagement within agonistic pluralist spaces can lead to more nuanced understandings of the diversity of perspectives on an issue, as well as mutual understandings among divergent perspectives. For civil society

⁷⁸ Cuppen (2011, p. 29) provides a review of constructive conflict and how it can be beneficial in group processes. Specifically, Cuppen discusses the concept of ‘optimal cognitive distance’ regarding the dissemination of new information (p.30); see also: Nooteboom et al. (2007).

groups, the development of such insights inform a more dynamic conceptualisation of an issue, which also enables the surfacing of shared understandings that may not have been apparent beforehand. Furthermore, these 'chains of equivalence' can facilitate the development of coalitions among marginalised perspectives, enabling an effective resistance to hegemonic perspectives.

The experiences that individuals have within these spaces of engagement can also increase their capacity to articulate and rationalise their own perspectives. As individuals engage with others who hold divergent perspectives, they must flesh out their own understandings. In that process, individuals develop a better understanding of their own perspective, and also increase their ability to convey it to others. Regarding discursive engagement, the latter development is particularly influential. As I discussed in sections 7.4.1.2 and 7.4.1.3, prior experience of engaging with divergent perspectives appeared to have greater influence on participants in the SER Dialogue than their prior knowledge and understanding of divergent perspectives. Given the social tendency of people to surround themselves with like-minded individuals, these experiences are likely to be rare for individuals in their daily lives. These engagements represent an important learning space for individuals to develop their understandings and to gain confidence in their ability to rationalise their views. This is particularly important if those views are often marginalised by hegemonic perspectives, and if individuals are not often provided with opportunities to develop them.

8.5.5 Research design innovation

The logistical constraints, discussed in section 8.4, limited my ability to design and administer the SER Dialogue, but the core design elements of a repeated Q study would provide ample room to develop alternative designs in future research. The adaptability of this design and its ability to incorporate multiple sources of data represent advantageous aspects of my research design, and would facilitate its use in complex and contentious political issues in future research. It is in this regard that I now discuss two specific areas that I believe hold promise for adapting this research design, moving forward.

Control group

A major component in illustrating the critically reflexive and pluralist understandings developed by Dialogue group participants as a result of their experiences in the SER Dialogue was the comparison made with the Control group participants in Chapter 6. This comparison allowed me to illustrate the greater number of participants with shifts in their perspective in the Dialogue

group, but as discussed in section 8.4, the explanatory powers of my research were constrained by the way the control group was administered. These constraints diminished the extent to which I could isolate the impact of the SER Dialogue, but they also highlighted areas in which future research could be developed to identify effective aspects of discursive engagement within spaces for agonistic pluralist discourse. For example, Control group participants could be asked to gather in an unstructured meeting to reflect on the information provided in their PqRs, or an information session where participants do not discuss their perspectives but instead are presented with information about each of the factors identified. Comparison of these groups would then enable the identification of topics or engagement strategies that could be executed in a natural setting, and those that could be surfaced within the Dialogue (or treatment) group.

Personality profiles

Another area for innovating the design of this research is in the information collected from participants prior to their participation in a treatment group, such as the SER Dialogue. While demographic information was collected from participants, this information did not substantively increase my understanding of each individual, particularly not compared to the information collected from post-sort interviews and RQ1 responses. While demographic information is not useless in this type of research, it is important to develop a rich understanding of each individual when analysing their behaviours, and demographic information is rather superficial in this regard. One data source, which holds potential for developing this type of understanding, is personality preference comparisons such as the Meyers-Briggs Type Indicator (MBTI). The MBTI has seen extensive use across multiple disciplines in academic research, and is regarded as a reliable instrument for the measurement of personality preferences, with a high degree of validity (Wheeler, 2001).⁷⁹ The insights provided by this information are developed from Jungian psychology and aim to understand the 'characteristics that comprise the person as a whole' (ibid, p. 126). While these insights cannot be used to determine an 'individual's abilities to utilise either their most or least preferred personality functions', they indicate their preferences for these functions, which is particularly useful information when designing a space for agonistic pluralist dialogue (Kovar et al., 2003, p. 77). While factor loadings can be used to pair off participants based on the opposition of their perspectives,⁸⁰ MBTI information can add an additional layer of insight into the development of

⁷⁹ For the use of MBTI on the personality preferences of accountants, see: Briggs et al. (2007), Burton et al. (2016), Kovar et al. (2003) and Swain & Olsen (2012).

⁸⁰ See section 4.4.11.

these engagements by either aligning individuals' personality profiles or exposing them to those with opposing preferences.

8.5.6 Critical discourse analysis

In the process of developing this research, a substantial amount of rich discursive data was collected that can provide additional insights into the ways participants engage within a space for agonistic pluralist dialogue. In turn, these insights can be used to inform a better understanding of how individuals respond to and engage with spaces for agonistic pluralist discourse. Although the localised nature of these understandings prevents generalisation, this type of understanding can also help proponents of marginalised perspectives to develop strategies to convey their perspectives more effectively, thereby mounting a more robust resistance to more hegemonic perspectives. Given the oral and written discursive data collected across this research, one particularly fruitful avenue for future research is critical discourse analysis.

Critical discourse analysis was particularly used in my research to inform the theoretical lens through which discursive data was analysed, because it viewed discourse as a tool for domination and was sensitive to power differentials between divergent perspectives. In this regard, it assisted me to focus on participants' discourse to develop inferences about the perspectives they were attempting to represent, or how they engaged with one another. While its application within my research was limited, ample discursive events were identified for further analysis.

Stereotypes as rhetorical devices

In developing the SER Dialogue, I anticipated that awkward moments would surface during the engagement of participants with each other. Understanding the potential for tension, I expected participants would mitigate it using common rhetorical devices, such as laughter, to break the tension; an example is the nervous laughter after someone tells an inappropriate joke. While brief laughter helps the discussion continue and to ignore the joke, in failing to rebuke the subject matter dismissed by the joke, the inappropriateness of the subject matter is inadvertently deemed acceptable. In the SER Dialogue, many participants were identified using stereotypical representations of accountants. What was interesting were the ways these comments were presented to the group, and how they were used not only to break tension but to reinforce a more BC understanding of the role that the accounting profession plays in society.

During the SER Dialogue, discussions arose concerning the roles and responsibilities of the accounting profession to society, many of which challenged participants' understandings of their roles in legitimising the actions of organisations. During these discussions, there were multiple occasions when proponents of the BC approach made off-hand comments in joking tones that the accounting profession could not be responsible for changing the world, and subtle references to stereotypical representations of accountants were also made to illustrate why accountants could not be relied on to do so. Many participants laughed in response to these comments, but some proponents of a more CR approach took issue with these comments and did not consider them legitimate reasons for the profession not to act.

The refuting of such statements was in part a function of the discursively representative selection of participants in the SER Dialogue and the agonistic pluralist nature of the discursive space they took place in, but it raises questions around how such conversations would evolve outside the experimental setting of my research. The same social stereotypes that can be used to dissolve tension, can also unwittingly reinforce hegemonic narratives that can hinder efforts for progressive change. Outside a discursive space such as the SER Dialogue, it is unlikely these rhetorical devices would be identified and examined in a similar way. However, future research can focus on educating proponents of marginalised perspectives to be aware of these issues, thereby enabling efforts to resist the hegemony of mainstream approaches.

Delivery

The ability of Dialogue participants to articulate their perspectives appeared to be related to their prior experience at having done so. Those participants with ample prior experience at articulating their perspectives were able to present them in a more persuasive manner than those who were more obviously in the process of developing their understandings. However, while it is easy to assume that the persuasive characteristics of a narrative presented to a group would rely on the clarity and logic of its underlying rationale, this did not appear to be the major issue impacting those individuals who were still developing their understandings. As I discussed in section 7.4.1.3, participants appeared to have an adverse reaction to how the BC approach was presented to them, but this appeared to be a function of how arguments were delivered rather than the substance of arguments made. While many were familiar with the underlying rationale of the BC approach, its presentation in the SER Dialogue highlighted the rigidity of its conceptualisation.

In essence, the hegemony of the BC approach is supported by its widespread familiarity, and the simplistic way it reduces complex issues to seemingly rational market interactions. However, as the assumptions needed to simplify complex social and environmental issues are fleshed out, their inadequacies are surfaced, making it easier for participants to recognise the limitations of a market-based rationale. Alternatively, the underlying rationale of the CR approach recognises the complexity of engaging with a plurality of concerns, and recognises that there may not always be simple solutions. In this juxtaposition, the CR approach is relatively more cognitively uncomfortable for individuals, as it presents them with a greater number of potentially paradoxical conflicts of interest. In turn, this can make it appear as though participants cannot align themselves with a CR approach, and this is exactly what happened. In section 7.4.1.3, I discussed how proponents of the CR approach engaged with others who appeared to influence other participants. Proponents of a CR approach engaged more with the comments made by other participants and adjusted how they articulated their perspectives so as to be responsive to issues raised by others. The flexibility with which they engaged other participants appeared well received by others and to facilitate an increase in alignment with the CR approach.

Although these insights are not generalisable, they illustrate how proponents of the CR approach can use the pluralist undertones of their understandings to facilitate dissemination of their perspectives among others. Meaningful engagement with divergent perspectives can be difficult, requiring a degree of persistence to understand the values and assumptions underpinning them.

However, the very act of engaging in this way has the potential to ‘broaden out and open up’ these individuals’ understandings, which holds potential for the development of mutual understandings among divergent perspectives. At the very least, this can be seen as incrementally beneficial to the proliferation of a CR approach.

Cultural factors

In general, critical discourse analysis can be used to provide insights into the potential effects of culture on how participants engage with each other. These insights can come not only from the rhetoric, both oral and written, produced by participants, but also from a multimodal analysis of how different individuals engage with divergent perspectives. Not only are these insights important for localising the findings of this type of research, but they hold potential for the broader operationalisation of engagement within spaces for agonistic pluralist discourse. For example, while the SER Dialogue was strategically designed to increase exposure to divergent perspectives, accommodation could not be made for cultural differences in how divergent views were communicated. To express it simply, different cultures engage differently with conflict; participants raised in China come from a Confucian oriented society that tends to regulate their interactions with one another, based on their ‘guanxi’⁸¹; while participants raised in New Zealand have historically an egalitarian society and tend to favour conformity through conflict avoidance (Pratt, 2005, p. 553).⁸² Interactions between individuals from these two cultures can surface conflicts that are specifically derived from their cultural norms.

My research had participants from a variety of cultural backgrounds, and evidence of conflict avoidance was seen in the delivery of arguments and rhetorical devices in the SER Dialogue, discussed earlier in this section. Future research should consider the role of culture in the way individuals engage with each other, as it is an important aspect of assessing and implementing spaces for agonistic pluralist discourse in other cultural contexts.⁸³

In attempting to develop processes that could enable the opening up of understandings, a myriad of cultural differences must be taken in to account, as it is possible, if not highly probable, that different cultures will deal differently

⁸¹ ‘Guanxi’ is a Chinese term that ‘refers to the establishment of a connection between two independent individuals to enable a bilateral flow of personal or social transaction’ (Yeung & Tung, 1996, p. 55). For a critical analysis of the role that guanxi plays in social interactions, see: Fan (2002).

⁸² This can also be seen in the prevalence of ‘tall poppy syndrome’ within New Zealand society. See: Kirkwood (2007) and Mouley & Sankaran (2000).

⁸³ See Gao et al. (2010) for a discussion of the paradoxes these differences can surface in the context of intercultural business relationships.

with conflict and disagreement. While some cultures may be outwardly explicit in their disagreements, others may prefer to be passively aggressive and may need to surface their concerns in other ways. The point here is not to pass judgement on one culture or another for how effectively it engages with conflict and disagreement, rather, it is to illustrate that culture can play a large role in the way individuals engage within spaces for agonistic pluralist discourse. This is particularly relevant when attempting to develop spaces for agonistic pluralist discourse in a cross-cultural environment. Ultimately, by identifying the differences and assessing their impact, a more nuanced understanding of cultural differences can be developed.

8.6 Conclusion

This chapter has aimed to provide a synthesis of the discussions made in prior chapters. To accomplish this, I have summarised many conclusions drawn throughout my research and expanded on their implications for current debates in academic literature, practice, other areas of research, and future research endeavours. Discussions have focused on six areas: public policy development, accounting education, organisational decision-making, enabling resistance among civil society groups, research design innovation and critical discourse analysis.

First, I discussed the implications for public policy development. As engagement processes are increasingly relied on to legitimise self-regulatory efforts, very real concerns are being raised regarding the susceptibility of these processes to managerial capture. My research contributes to, and is differentiated from, ongoing efforts to apply discursive representation, CCM and QM to public policy issues in other disciplines, through the agonistic pluralist perspective through which these concepts were applied. This led me into a discussion of the benefits of administering an agonistic pluralist space for engagement to inform the development of public policy, and how the mutual understandings developed by Dialogue group participants represented the nuanced perspective from which public policy decisions should be made. Finally, I discussed ongoing efforts regarding the closing down of participatory dialogues that are oriented toward 'broadening out and opening up' the future action research that is needed in this area.

Next, I discussed the role of higher education in the foundation of many participants' understandings. Given relatively minor meaningful reform, efforts to change curricula are now focused around the efforts of individual academics to innovate within the current restraints on curricula. In this regard, the

processes and understandings developed in my research could inform efforts to 'broaden out and open up' students' understandings. My research represents the introduction of a tool which can be applied to the delivery of topics that are inherently complex and politically contentious, such as sustainability, materiality, accountability or even the public interest. Furthermore, these processes can be implemented within the constraints of existing accounting curricula to realise the requirements of professional accounting organisations, while also facilitating the development of critically pluralist and reflexive understandings among students.

The next section focused on my research implications with regard to organisational decision-making. I focused on the need for strategies to inform decision-making within dynamic environments that involve engagement with complex and politically contentious issues that are subject to paradoxical or incommensurable differences, for which no fully-inclusive solutions may exist. In this section, I discussed how the process developed in my research could be used as a tool to strategically engage with conflict. In turn, I also discussed how this type of engagement can lead to the development of a capacity for innovation and provide enriched experiences that could enable effective engagement with divergent perspectives.

Next, I discussed the implication of my research on civil society groups, with a specific focus on enabling resistance to hegemony, particularly amongst marginalised perspectives. The articulation of these perspectives can inform individuals on previously unknown insights into other marginalised perspectives, which can facilitate the development of 'chains of equivalence' between them. I posit that the processes administered across my research could be used to structure these efforts and mount an effective resistance to hegemonic approaches. The experiences of individuals engaging within an agonistic pluralist space could also increase their capacity to articulate and rationalise their own perspectives, enabling them to flesh out their own perspectives and become reflective in this process so as to learn to endure life in a pluralist society.

Also discussed was how the core design elements of a repeated Q study could be adapted and applied in future research efforts. First I discussed the adaptability of the research design, focusing on how the control group could be altered to identify new topics of engagement strategies within treatments, such as the SER Dialogue; the flexibility of the research design to incorporate multiple data sources was then discussed, which focused on the future research surfaced through the addition of a personality preference indicator, such as MBTI.

Finally, I reviewed some of the insights drawn from the rich discursive data collected during the SER Dialogue. These insights hold potential to inform future research, particularly that which uses critical discourse analysis. I then discussed how participants' delivery of their perspectives to others influenced the receptiveness and dissemination of their perspective, which was particularly beneficial for the often marginalised perspectives, such as the CR approach. Finally, I discussed how cultural factors could be surfaced through critical discourse analysis to provide insights to help localise research findings as well as provide context to operationalise engagement within spaces for agonistic pluralist discourse more broadly.

As a whole, these discussions represent my effort to address my motivations underpinning the development of this research. The insights that I have articulated across this chapter represent my contribution to building a path towards decision-making processes that are receptive to the concerns of a pluralist democracy and the development of understandings that can enable our co-existence as a global society.⁸⁴

⁸⁴ See: Preface.

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APPENDIX

- A: Additional Information
- B: Sorting Instructions
- C: Sorting Grid
- D: Q Statements
- E: Post-sort Interview Guide
- F: Factor Interpretations
- G: Reflection Questionnaire #1 (RQ1)
- H: Reflection Questionnaire #2 (RQ2) – Dialogue
- I: Reflection Questionnaire #2 (RQ2) – Control
- J: Facilitators Handouts
- K: Reflection Questionnaire 3 (RQ3)
- L: Distinguishing Statements by Factor at Q1
- M: Q sort correlations

APPENDIX A: ADDITIONAL INFORMATION

Pin: _ _ _ _

--- PLEASE MAKE SURE YOUR PIN MATCHES THE PIN LISTED ON YOUR RESPONSE FORM ---

1. Gender (circle one): **M / F**

2. Age (please circle only one range):
17-25 / 26-34 / 35-43 / 44-52 / 53-61 / 62+

3. Please list any/all academic degrees, certifications or certificates you have completed that you feel qualify you as 'knowledgeable' within the broader field of accounting:

4. How would you (generally) classify your affiliation with the broader accounting profession?
ACADEMIC / PROFESSIONAL / STUDENT
 - 4a. If '**ACADEMIC**':
 - How many years have you been working in academia: _____
 - Have you completed your PhD?: **Y / N**
 - Please (briefly) indicate your research interests:

 - 4b. If '**PROFESSIONAL**':
 - How many years have you been working as a professional accountant: _____
 - How would you describe your professional role in accounting:

 - 4c. If '**STUDENT**':
 - What is the Course Code for the class in which you were approached to participate in this research? _____
 - Briefly describe any professional plans, or ambitions, you have for after you finish school:

5. Please list any groups you are a member of, or are affiliated with, that you believe have informed your views of SER:

6. Are there any additional comments that you would like to make?:

You have been given a set of statements concerning Social and Environmental Reporting (SER). These statements represent a wide array of views associated with fundamentally different understandings of SER.

Based on your own personal knowledge, understandings and experiences within the field of accounting, please sort these statements according to those that are **MOST LIKE (+5)**, or **MOST UNLIKE (-5)**, your view of SER.

APPENDIX C: SORTING GRID

Pin: _ _ _ _

--- PLEASE MAKE SURE YOUR PIN MATCHES THE PIN LISTED ON THE ADDITIONAL INFORMATION SHEET ---

Write in the numbers of the item cards as you have sorted them.

-5 Place <u>2</u> items here	-4 Place <u>4</u> items here	-3 Place <u>4</u> items here	-2 Place <u>5</u> items here	-1 Place <u>6</u> items here	0 Place <u>7</u> items here	1 Place <u>6</u> items here	2 Place <u>5</u> items here	3 Place <u>4</u> items here	4 Place <u>4</u> items here	5 Place <u>2</u> items here

Once you have completed this form to your satisfaction, please notify the research supervisor.

Thank you.

BUSINESS CASE

Purpose

1. SER benefits everyone by enhancing shareholder value through a more holistic approach to business decision-making and strategic planning.
2. SER helps people look beyond perceived conflicts of interest between business and stakeholders to see that we really have the same interests.
3. SER creates value for shareholders by allowing management to identify 'win-win' situations for society, the environment and business itself.

Role of Stakeholders

4. It is useful to consult with stakeholders over SER and keep their interests in mind during the business decision-making process. However ultimately it is management's job to decide what is best for the business.
5. SER helps to foster stakeholder engagement with the community. These relationships have potential to add long-term value to the organisation.
6. SER can help management explore the linkages between corporate social, environmental and financial performance. This way they can identify profitable, 'win-win', reporting situations for the business that are good for society, stakeholders and the environment.

Views on Regulation

7. SER enables corporations to be perceived as acceptable members of society, which ultimately helps decrease the amount of unnecessary regulation imposed on business.
8. SER regulation must be co-developed with businesses so they are not disadvantaged in the process of developing higher quality reporting.

Future of SER

9. Ultimately, the value of SER should be measured through its impact on share prices.
10. SER makes good business sense by helping companies to mitigate risk, protect the corporate brand and gain competitive advantage.

Additional Statements

11. SER has advanced beyond being seen as a moral issue and is increasingly recognised as making good business sense.
12. The key focus of SER must be on business and investors. This approach will ultimately prove the most beneficial for society as a whole.

THERE IS NO BUSINESS CASE

Purpose

13. It is simplistic to assume that business and society will always interact harmoniously, and that a business case for SER can always be made. To be realistic, managers need to weigh the costs of disclosure against the benefits to the business.
14. SER is at best a distraction and, at worst, may encourage managers to take their eye off their real job – creating value for business owners.
15. SER distracts management from their real job – creating value for business owners – by introducing issues that are beyond the role and expertise of management.

Role of Stakeholders

16. Although the concerns of stakeholders should be considered in SER, the shareholders of the business have a vested financial interest. As the owners of corporations, their interests and concerns must be given primacy.
17. SER necessitates that management develop a relationship with stakeholders. However, the role of business is to maximise profits for shareholders, so such a relationship must be managed with that primary end in mind.
18. SER is an ill-suited process for addressing social and environmental concerns. Such issues are best addressed through market mechanisms when management is focused on shareholder value creation.
19. A real risk of SER is that it will legitimise an overly broad spectrum of stakeholder concerns, however unrealistic they may be. This could expose businesses to sizable expenditures and ultimately diminish shareholder value in the business. Management must carefully weigh the likely costs and benefits associated with SER before making the decision to report.

Views on Regulation

20. SER regulation must be avoided at all costs. It raises compliance costs, is too inflexible and threatens corporate competitiveness.
21. The disclosure of SER information is best left on a voluntary basis. Businesses need flexibility in determining what SER disclosures, if any, are most appropriate for them.
22. Corporations can't be accountable to everyone – shareholders must be the priority when making business decisions about SER.

Future of SER

23. SER should only be developed if it proves to be of value to shareholders.

STAKEHOLDER ACCOUNTABILITY

Purpose

24. SER should help to create new visibilities and facilitate discussion and debate among interested parties. The aim should be to open up conversations, not close them down with 'incontrovertible bottom lines'.
25. SER should be aimed at increasing the accountability and transparency of businesses to stakeholders.
26. SER is important to counter-balance the overwhelming emphasis on shareholder and capital market interests promoted by conventional accounting.

Role of Stakeholders

27. SER must recognise stakeholders' rights to information and effective participation if it is to become an impetus for meaningful change.
28. SER cannot always address stakeholder and business interests simultaneously. There is a real risk that stakeholders who are relatively powerless to defend themselves against corporate abuses will be ignored by management.
29. SER initiated by corporations is more often about stakeholder-management, rather than meaningful engagement with stakeholders.
30. SER is an inevitably political and contentious issue that involves a careful balancing act to ensure the interests of all stakeholders are fairly represented. It is not as easy as saying its all 'win-win'. We need to recognise that we have both common and separate interests.

Views on Regulation

31. SER requires regulation to ensure balanced reporting for accountability, monitoring, and decision-making purposes. Otherwise, the risk of selective reporting is too high.
32. SER requires effective disclosure regulation and participatory governance rights to ensure that stakeholders are reported to, and treated, as seriously as shareholders.

Future of SER

33. SER should be developed within the current system (e.g. partnership approaches with business) to create incremental change.
34. SER reports are more about corporate-image building than quality stakeholder engagement. If business is serious about trying to maintain its 'social license to operate' it needs to vastly improve the quality of its reporting to all stakeholders.

Additional Statements

35. SER should be seen primarily as a moral rather than business imperative. Otherwise the public interest and accountability aspects of SER will be downplayed.
36. SER can increase compliance costs for businesses, but from a societal perspective, the benefits of implementation are likely to outweigh the costs.
37. The problem with business case approaches to SER is that business can choose to ignore forms of SER for which a business case cannot be made. These may well be the areas that address potential conflicts between business-society-environmental interests, and which stakeholders are most interested in.
38. SER is not only important when it influences the decisions and assessments made by the providers of financial capital. The opinions of stakeholders have value in their own right, regardless of investors.

CRITICAL THEORY

Purpose

39. SER should - more generally - focus on demonstrating why current social, economic and political institutions require radical change.
40. SER should draw attention to business-society conflicts, environmental degradation and social inequalities so as to enable critical reflection on how we can address such problems.

Role of Stakeholders

41. SER is currently dominated by capital-oriented values and perspectives. Stakeholders should rely on externally prepared social audits and counter accounts for information, rather than on reports prepared by corporates.
42. SER, in its current form, does not ensure meaningful engagement with stakeholders. It may be more appropriately described as 'greenwash' or 'pseudo-participation'.

Views on Regulation

43. SER requires legislation to secure stakeholders' rights to information and participation, but it is naïve to assume that the State and/or the accounting profession are neutral parties. A capitalist bias is still likely to (consciously or unconsciously) dominate the process.
44. SER is incapable of achieving high quality reporting or an adequate level of public accountability from corporations via voluntary forms of regulation.

Future of SER

45. SER is prevented from generating as significant an impact on the environment and society as it could, given that it is highly susceptible to being captured by business interests.

Additional Statements

46. SER has the potential to covertly make it seem as if everyone's interests can be addressed within the current system, when in reality they cannot.
47. SER has little chance of developing real corporate accountability unless there is radical change in the dominant capitalist structures.
48. SER, properly implemented, would help highlight the basic contradictions and exploitative aspects of the capitalist system within which we are currently operating.
49. SER needs to illustrate the domination of accounting by neo-liberal logics that prioritise capital markets and shareholder interests.

APPENDIX E: POST-SORT INTERVIEW GUIDE

Please provide some comments to explain your decisions to place statements at the extremes in the distribution (i.e. in the + or – 2 and 3 positions on the sorting range).

What other comments do you have about the statements and their placement in the distribution?

What other comments do you have about approaches to Social and Environmental Reporting?

Do you feel that your views are reflected in the Q sort that you performed?

Factor 1(F1) - Critical Approach

F1 favours recognition of business-society conflicts, environmental degradation and social inequalities so as to enable critical reflection on how we can address such problems. SER can open up conversations to create new visibilities and facilitate discussion and debate among interested parties. F1 takes the view that SER is essentially a moral and political, rather than business, imperative that goes beyond making good business sense and creating long-term shareholder value.

F1 is fundamentally opposed to shareholder primacy, alternatives to SER that rely on market mechanisms and the idea that SER should only be developed if it proves to be of value to shareholders. F1 considers that it's unrealistic to assume that SER alone is adequate to address stakeholder and business interests simultaneously. In particular, there is a real risk that stakeholders who are relatively powerless will be ignored.

Properly implemented, SER should help highlight the basic contradictions and exploitative aspects of the capitalist system within which we are operating, and should focus on demonstrating why current social, economic and political institutions require radical change. While F1 believes that SER should promote engagement with different perspectives and wide-ranging discussion, it is critical of the capitalist system within which SER is operating and comfortable engaging with, and discussing, the need for radical change.

F1 believes SER has little chance of developing real corporate accountability without radical change to the dominant capitalist structure, as ultimately, domination by neo-liberal logics means that decision-making priority is given to capital markets and shareholder interests. F1 does not believe the disclosure of SER information should be left on a voluntary basis. Legislation is necessary to secure information rights. However, problems remain, as (consciously or unconsciously) a capitalist bias is also like to dominate any regulatory process.

Factor 2(F2) - Business Case Approach:

F2 recognises the inevitably political and contentious issues surrounding SER. However, while F2 believes that business and society have both common and separate interests, it does not view the role of SER from a morally imperative perspective. Instead, F2 views SER as a tool that can help management explore the linkages between corporate social, environmental and financial performance to identify profitable, 'win-win', reporting situations for the business that are good for society, stakeholders and the environment.

F2 dismisses the idea that radical changes are needed to develop SER accountability and the political use of SER as a counter-balance or to facilitate radical change. F2 does not believe the role of SER is to demonstrate why current social, economic and political institutions require fundamental change. Instead, F2 views SER as a holistic approach to business decision-making and strategic planning that can benefit everyone involved.

F2 views the financial interests and concerns of shareholders as having priority in the business decision making processes concerning SER. While this does not mean the focus of SER should only be on investors or measuring the impact on share prices, their role is central to the decision-making process and should remain the focus of SER. F2 believes that managers need to weigh the costs of disclosures against the benefits to the business.

F2 recognises the influence that business interests can have on SER and the heightened risk of selective reporting that comes with this. F2 believes this could prevent it from generating as significant an impact on the environment and society as it could. In this regard, F2 believes that SER may require some regulation. Regulation can help to ensure comparability, balanced reporting for accountability, monitoring, and decision-making purposes.

Factor 3 - Incremental Change Approach

F3 believes the aim of SER should be to open up conversations by creating new visibilities and facilitating discussion and debate amongst interested parties. Additionally, F3 believes that SER is an inevitably political and contentious issue.

It is not as easy as saying it's all 'win-win', F3 takes the view that we have both common and separate interests. However, while F3 is optimistic about the SER disclosure progress that's been made thus far, it believes that current forms of SER are inadequate and that it's more realistic to develop SER within the current system to realise incremental change, rather than to expect radical change.

While F3 considers the role of stakeholders in SER, and that management must develop a relationship with them, it emphasises the financial role of shareholders in the business decision-making process. As the role of business is to maximise profits for shareholders, the relationship between shareholders and stakeholders must be managed with that primary end in mind. Given this position, F3 takes the view that SER is currently dominated by capital-oriented values and perspectives that prevent it from meaningful engagement. While incremental change will eventually address some of these concerns, concerned stakeholders should look to externally developed reports, rather than those developed by corporates that are concerned with the financial interests of shareholders.

When it comes to regulation of SER disclosures, F3 believes that while voluntary disclosure is not perfect, it does provide adequate levels of public accountability and the flexibility necessary to allow businesses to adjust. The process of regulating SER disclosures is not a one size fits all approach and there's something very wrong if society has to force businesses to produce SER via regulation. This doesn't mean that F3 believes that no regulation is necessary, but instead, that regulation must be co-developed with businesses so they are not disadvantaged in the process.

APPENDIX G: REFLECTION QUESTIONNAIRE #1 (RQ1)

This questionnaire provides a short list of questions (*next page*) that are meant to gauge your reactions to the information that was provided to you along with this form (*PqR* and *Table 1* from Brown & Fraser, 2006). These responses will be used to further develop the Factor interpretations that you've been provided with in the PqR.

DIRECTIONS

There are 3 options for submitting your response:

- **Type** out your responses on a *.doc* or *.txt* file using a word processor program and submit them to me electronically via email (indicate your *name* and *participant number* in the subject field).
- **Hand write** your response and post it to the address provided below (indicate your *participant number* on the handwritten response).
- **Notify** me when the documents are ready to be collected and we can arrange a time to meet (*Wellington participants only*).

Given the multi-phase nature of this research, I ask that you **please return your answers to this questionnaire on or before 9 September, 2014** via one of the options indicated above.

To complete this questionnaire, please:

- make sure you've allowed yourself *ample time* to complete this questionnaire.
- take a moment to *review the PqR* one more time before beginning.
- clearly *indicate the number of the question* you are answering on your response.
- *explain* each answer in as much detail as you think is necessary to accurately convey your view.

Also, please remember that there is no one "correct" answer to these questions, so please answer them from your own perspective.

If you have any questions, now or at any time, please **contact me:**

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or **my primary supervisor:**

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Judy.Brown@vuw.ac.nz
Ph:4 463 5233 extn 7054

RQ1 continued:

Questions

1. Please explain how accurately you believe your view of SER is represented by your highest Factor loading score (as indicated on your PqR).
2. Please explain how you perceive the other two Factor loading scores in relation to your own view.
3. Which, if any, elements from **Table 1** of Brown and Fraser (2006) accurately represent your own personal view of SER? Briefly comment on the elements that you most agree or disagree with.
4. Please review the other Factors that were presented on your PqR. Which of these Factors do you feel is in most opposition to your own view of SER, and why?
5. Prior to this research, were you ever exposed to a wide range of different approaches to SER? If so, please outline and comment on your experience.
6. What suggestions would you have for the way SER is currently covered within the university curriculum?

Table 1 from Brown & Fraser (2006, p.116)

CSR – Corporate Social Responsibility

SEA – Social and Environmental Accounting

	Business case	Stakeholder accountability	Critical theory
Purpose	CSR/SEA is viewed as an extension of management's existing toolkit for enhancing shareholder value. CSR/SEA should result in 'win-wins'. If (and only if) reputation, social marketing, good employee relations etc. provide additional 'wealth' will CSR/SEA proceed.	CSR/SEA should increase the accountability and transparency of organizations. This may involve additional costs to organizations. Accountability and transparency are central components of a democratic society.	CSR/SEA should expose the basic contradictions and exploitative aspects of the capitalist system. Environmental degradation and social inequities should be highlighted.
Key assumptions	Shareholder primacy is assumed above all other stakeholders. Focus on stakeholder <i>management</i> rather than stakeholder <i>accountability</i> .	Various stakeholders have 'information rights' which must be acknowledged for decision-making purposes and to protect against potential abuses of corporate power. Shareholder primacy is not assumed.	Sceptical about the potential for 'real accountability' in the absence of radical change in capitalist society. Dangers in acting 'as if' we live in a pluralist society.
Regulation	Generally favour a 'voluntarist' approach. Regulation raises compliance costs, is too inflexible and could impose 'costly' CSR on business.	Regulation is necessary to ensure balanced reporting for accountability, monitoring and decision-making purposes. Otherwise, risk of 'greenwash' is too high.	Legislation is important in securing information rights. However, need to be wary of opportunities elites have to emasculate regulatory processes (e.g. through agenda setting and pseudo-participation).
Role of stakeholders	CSR/SEA will involve 'consulting' with stakeholders.	Stakeholders must 'meaningfully participate' in organizational decisions/reporting.	Meaningful 'engagement' is unlikely within current governance structures.
Future of CSR/SEA	CSR/SEA requires more focus on 'technical' activities such as the development of performance measures and benchmarking techniques.	Operationalization of CSR/SEA is inevitably political. Intervention by regulatory bodies (with stakeholder participation) is required to develop meaningful accountability measures.	Current economic system requires radical change. Dominance of capital-oriented values and perspectives means CSR/SEA likely to fall victim to business capture. Stakeholders may do better to rely on externally prepared 'anti-reports'.

Table 1. Approaches to SEA and CSR

Participant #: _____

Please use the additional paper provided to record your answers.

1. Have your views of SER changed over the course of this workshop?
(please circle one)

Y/N

If so, please explain how your view has changed and what motivated you to make this change.

If not, please explain why you think it has stayed the same.

2. Do you believe this workshop has exposed you to new ways of perceiving SER?
(please circle one)

Y/N

Please explain why or why not.

3. Please explain how you think participating in this workshop has impacted – or not – your views of the different Factors that were identified in Phase 1.
4. Please explain which aspects of the workshop you felt were MOST **AND** LEAST interesting to you.
5. Did you think the discussions that took place in the workshop were either too technical or too general?
6. Did you find the conversations that took place during the workshop to be stimulating?
7. Were there any topics that you felt were not sufficiently discussed, or discussed too much at the workshop?

This questionnaire provides a short list of questions (*next page*) that are meant to assess any changes in your views since the last time you submitted a Reflection Questionnaire. Your responses will be used to help me better understand your views.

DIRECTIONS

There are 3 options for submitting your response:

- **Type** out your responses on a *.doc* or *.txt* file using a word processor program and submit them to me electronically via email (indicate your *name* and *participant number* in the subject field).
- **Hand write** your response and post it to the address provided below (indicate your *participant number* on the handwritten response).
- **Notify** me when the documents are ready to be collected and we can arrange a time to meet (*Wellington participants only*).

Given the multi-phase nature of this research, I ask that you **please return you answers to this questionnaire on or before 6 October, 2014** via one of the options indicated above.

To complete this questionnaire, please:

- make sure you've allowed yourself *ample time* to complete this questionnaire.
- take a moment to *review your PqR* one more time before beginning.
- clearly *indicate the number of the question* you are answering on your response.
- *explain* each answer in as much detail as you think is necessary to accurately convey your view.

Also, please remember that there is no one "correct" answer to these questions, so please answer them from your own perspective.

If you have any questions, now or at any time, please **contact me:**

Matthew Sorola
School of Accounting and Commercial Law
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Matthew.sorola@vuw.ac.nz
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or **my supervisor:**
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Ph:4 463 5233 extn 7054

RQ2 continued:

Questions-

1. Have your views of SER changed since the last time you submitted a Reflection Questionnaire? *(please circle or indicate in your submitted response)*

YES / NO

2. If you answered yes to Question 1, please explain your current view and why it changed.
3. Have your views of other the other Factors changed since the last time you submitted a Reflection Questionnaire? *(please circle or indicate in your submitted response)*

YES / NO

4. If so, please explain how your view has changed, and why.
5. Please explain, what - if any - aspects of this research have impacted your view of SER.
6. Are there any issues that you think are important to understanding your view that have not been covered by the questions asked here?
7. Is there anything else you'd like to say that would help me better understand your views?

FACILITATOR NOTES: Overview

Some of these quotes came from participants who will be attending the workshop, so identifiers were stripped from them.

Also, here are a few ‘guiding principles’ that I’d like you to reference while you’re running the workshop:

- The focus of this workshop is *not about building consensus*, it’s about *generating discussion* and *exposing participants to views that are different from their own*.
- Push participants to *explain their position* instead of relying on examples to illustrate it more generally.
- Many of the topics covered in this workshop can be perceived in very different ways. If participants are unclear about a concept or topic, encourage them to explain what it mean to them and use this to generate alternate views and further discussion. There is no one right answer!
- Judy and I will be present at the workshop, but will only be there as observers. Participants can refer to me with technical questions, but this should only be used as a VERY last resort.

Individual Participant Loadings:

		F1	F2	F3
2468A	A	0.6458X	-0.055	-0.219
2714	P	0.8681X	-0.0465	-0.0149
9684	A	0.8054X	-0.0079	0.2576
1372	S	0.6626	0.1903	0.4157
1337	P	0.3623	0.1506	0.6292
8956	A	0.8245	0.186	0.2791
4784	S/P	-0.0883	0.3438	0.6202
4321	A	-0.2015	0.6665	0.3193
7788	P	0.1044	0.5192	0.5449
0308	S	0.1787	0.2497	0.3840X
2205	S	0.1588	0.1208	0.4929X
3830	A	0.4419	0.5781	0.3159

Workshop Group/Paired Discussions:

SMALL GROUPS			
Morning Session		Afternoon Session	
2 Group Discussions		2 Group Discussions	
Group 1	Group 2	Group 1	Group 2
4321	3830	7788	4321
7788	4784	4784	3830
8956	2714	8956	9684
9684	2468A	2714	2468A
1372	1337	2205	0308
0308	2205	1372	1337
Pairs		Pairs	
4321	9684	4321	3830
7788	2468A	7788	4784
8956	3830	9684	2468A
1372	4784	8956	2714
0308	1337	2205	0308
2205	2714	1372	1337
SMALL GROUPS			
Morning Session		Afternoon Session	
2 Group Discussions		2 Group Discussions	
Group 1	Group 2	Group 1	Group 2
4784	4321	4784	7788
7788	3830	4321	2468A
1372	1337	2714	9684
8956	2468A	8956	1372
9684	2714	1337	3830
0308	2205	0308	2205
Pairs		Pairs	
2468A	7788	3830	7788
2714	4784	4321	4784
9684	4321	0308	2205
3830	1372	2714	2468A
0308	1337	8956	9684
2205	8956	1372	1337

APPENDIX K: REFLECTION QUESTIONNAIRE 3 (RQ3)

This questionnaire provides a short list of questions (*next page*) that are meant to assess any changes in your views since the last time you submitted a Reflection Questionnaire. Your responses will be used to help me better understand your views.

DIRECTIONS

There are 3 options for submitting your response:

- **Type** out your responses on a *.doc* or *.txt* file using a word processor program and submit them to me electronically via email (indicate your *name* and *participant number* in the subject field).
- **Hand write** your response and post it to the address provided below (indicate your *participant number* on the handwritten response).
- **Notify** me when the documents are ready to be collected and we can arrange a time to meet (*Wellington participants only*).

Given the multi-phase nature of this research, I ask that you **please return you answers to this questionnaire on or before 15 December, 2014** via one of the options indicated above.

To complete this questionnaire, please:

- make sure you have allowed yourself *ample time* to complete this questionnaire.
- take a moment to *review your PqR* one more time before beginning.
- clearly *indicate the number of the question* you are answering on your response.
- *explain* each answer in as much detail as you think is necessary to accurately convey your view.

Also, please remember that there is no one “correct” answer to these questions, so please answer them from your own perspective.

RQ3 continued:

Questions

1. Have you reflected on your views of SER since you submitted Reflection Questionnaire 2 (RQ2)? *(please circle or indicate in your submitted response)*
YES / NO

2. If you answered YES to Question 1, please explain what motivated you to reflect on your views.

3. Have your views of SER changed since you submitted RQ2? *(please circle or indicate in your submitted response)*

YES / NO

4. If you answered YES to Question 3, please explain your current view and why it changed.

5. Have your views of the other Factors changed since you submitted RQ2? *(please circle or indicate in your submitted response)*

YES / NO

6. If you answered YES to Question 5, please explain how your view has changed, and why.

7. Are there any additional issues that you think are important to consider when trying to understand the changes, or not, in your views?

8. Please provide me with any additional information you believe would help me to better understand how/why your views have – or have not - changed?

APPENDIX L: DISTINGUISHING STATEMENTS BY FACTOR AT Q1 AND Q2

F1(CR) Distinguishing Statements at Q1							
#	Statement	F1(CR)		F2(BC)		F3(INC)	
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
40	SER should draw attention to business-society conf	5	1.54	0	0.01	2	0.7
48	SER, properly implemented, would help highlight t	4	1.40*	-1	-0.29	-2	-0.88
47	SER has little chance of developing real corporate a	4	1.33*	-5	-2.18	-3	-0.96
43	SER requires legislation to secure stakeholders' rig	4	1.05*	0	0.27	-1	-0.62
35	SER should be seen primarily as a moral rather than	3	0.94*	-5	-1.69	-4	-1.22
49	SER needs to illustrate the domination of accountin	3	0.92*	-4	-1.69	-3	-0.96
28	SER cannot always address stakeholder and busine	2	0.74*	-1	-0.51	-4	-1.58
5	SER helps to foster stakeholder engagement with t	0	-0.03*	2	0.84	3	1.14
10	SER makes good business sense by helping compar	0	-0.11*	3	0.92	4	1.58
4	It is useful to consult with stakeholders over SER ar	-1	-0.52*	0	0.37	1	0.46
11	SER has advanced beyond being seen as a moral iss	-1	-0.65*	3	0.93	2	0.62
22	Corporations can't be accountable to everyone – sh	-2	-0.96*	2	0.83	1	0.36
21	The disclosure of SER information is best left on a v	-3	-1.08*	0	0.22	2	0.86
16	Although the concerns of stakeholders should be c	-4	-1.32*	4	1.38	-1	-0.32
18	SER is an ill-suited process for addressing social and	-5	-1.93*	-2	-0.78	-1	-0.52
23	SER should only be developed if it proves to be of v	-5	-1.93*	3	1.04	0	0.08
<i>(P < .05; Asterisk (*) Indicates Significance at P < .01)</i>							
F2(BC) Distinguishing Statements at Q1							
#	Statement	F1(CR)		F2(BC)		F3(INC)	
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
6	SER can help management explore the linkages bet	-1	-0.39	5	2.16*	-2	-0.64
1	SER benefits everyone by enhancing shareholder v	-2	-0.72	4	1.39*	-4	-1.12
16	Although the concerns of stakeholders should be c	-4	-1.32	4	1.38*	-1	-0.32
13	It is simplistic to assume that business and society	-1	-0.35	4	1.21*	0	-0.2
23	SER should only be developed if it proves to be of v	-5	-1.93	3	1.04	0	0.08
24	SER should help to create new visibilities and facili	5	1.74	1	0.46*	5	1.94
43	SER requires legislation to secure stakeholders' rig	4	1.05	0	0.27	-1	-0.62
12	The key focus of SER must be on business and inve	-4	-1.58	0	0.16*	-3	-0.98
27	SER must recognize stakeholders' rights to informa	2	0.91	-1	-0.36	2	0.54
46	SER has the potential to covertly make it seem as if	0	0.45	-1	-0.41*	2	0.78
28	SER cannot always address stakeholder and busine	2	0.74	-1	-0.51*	-4	-1.58
26	SER is important to counter-balance the overwheln	3	0.92	-2	-0.87*	3	1.06
41	SER is currently dominated by capital-oriented valu	2	0.88	-3	-0.97*	4	1.4
39	SER should - more generally - focus on demonstrati	2	0.85	-4	-1.65*	0	0.16
47	SER has little chance of developing real corporate a	4	1.33	-5	-2.18*	-3	-0.96
<i>(P < .05; Asterisk (*) Indicates Significance at P < .01)</i>							
F3(INC) Distinguishing Statements at Q1							
#	Statement	F1(CR)		F2(BC)		F3(INC)	
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
8	SER regulation must be co-developed with busines	-2	-0.78	-1	-0.44	4	1.50*
17	SER necessitates that management develop a relat	-3	-1.09	-2	-0.56	3	0.98*
19	A real risk of SER is that it will legitimize an overly	-2	-0.8	-3	-1.12	0	0.16
23	SER should only be developed if it proves to be of v	-5	-1.93	3	1.04	0	0.08
16	Although the concerns of stakeholders should be c	-4	-1.32	4	1.38	-1	-0.32*
32	SER requires effective disclosure regulation and pa	2	0.76	1	0.53	-1	-0.34
31	SER requires regulation to ensure balanced reporti	1	0.64	3	0.96	-1	-0.42*
43	SER requires legislation to secure stakeholders' rig	4	1.05	0	0.27	-1	-0.62
47	SER has little chance of developing real corporate a	4	1.33	-5	-2.18	-3	-0.96*
45	SER is prevented from generating as significant an	1	0.72	4	1.08	-4	-1.06*
28	SER cannot always address stakeholder and busine	2	0.74	-1	-0.51	-4	-1.58*
44	SER is incapable of achieving high quality reporting	0	0.22	0	0.06	-5	-1.76*
<i>(P < .05; Asterisk (*) Indicates Significance at P < .01)</i>							

F1(CR) Distinguishing Statements at Q2							
#	Statement	F1(CR)		F2(BC)		F3(INC)	
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
48	SER, properly implemented, would help highlight t	5	1.50*	-5	-1.86	-2	-0.92
47	SER has little chance of developing real corporate a	4	1.31*	-4	-1.76	-2	-0.78
41	SER is currently dominated by capital-oriented valu	3	0.95*	-4	-1.28	-1	-0.08
28	SER cannot always address stakeholder and busine	3	0.95*	-2	-0.61	0	-0.08
35	SER should be seen primarily as a moral rather than	3	0.93*	-1	-0.59	-1	-0.53
39	SER should - more generally - focus on demonstrati	2	0.83*	-4	-1.68	-1	-0.64
43	SER requires legislation to secure stakeholders' rig	1	0.77	-3	-0.87	0	0.11
49	SER needs to illustrate the domination of accountin	1	0.76*	-5	-2.34	-5	-1.43
45	SER is prevented from generating as significant an	1	0.7	-1	-0.36	0	0.07
34	SER reports are more about corporate-image buildi	1	0.52	3	1.02	-1	-0.5
46	SER has the potential to covertly make it seem as if	0	0.34*	-2	-0.76	3	1.12
10	SER makes good business sense by helping compar	0	-0.00*	5	1.63	5	1.79
5	SER helps to foster stakeholder engagement with t	0	-0.04*	3	1.14	4	1.55
6	SER can help management explore the linkages bet	0	-0.22*	4	1.53	4	1.44
11	SER has advanced beyond being seen as a moral iss	-1	-0.50*	4	1.24	4	1.24
4	It is useful to consult with stakeholders over SER ar	-1	-0.58*	3	0.94	1	0.22
8	SER regulation must be co-developed with busines	-1	-0.68*	1	0.43	0	0.21
33	SER should be developed within the current system	-2	-0.71*	0	0.21	2	0.69
1	SER benefits everyone by enhancing shareholder v	-2	-0.82*	3	1.1	1	0.26
21	The disclosure of SER information is best left on a v	-2	-0.93*	-1	-0.14	3	1.18
17	SER necessitates that management develop a relat	-3	-1.05	1	0.5	-1	-0.5
20	SER regulation must be avoided at all costs. It raise	-4	-1.37*	-2	-0.76	1	0.25
12	The key focus of SER must be on business and inve	-4	-1.53*	0	0.29	-2	-0.79
23	SER should only be developed if it proves to be of v	-5	-1.92	2	0.59	-4	-1.37
<i>(P < .05; Asterisk (*) Indicates Significance at P < .01)</i>							
F2(BC) Distinguishing Statements at Q2							
#	Statement	F1(CR)		F2(BC)		F3(INC)	
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
25	SER should be aimed at increasing the accountabili	4	1.17	5	1.96	3	1.18
16	Although the concerns of stakeholders should be c	-4	-1.36	4	1.24*	-3	-1.25
36	SER can increase compliance costs for businesses b	0	0.29	4	1.18	1	0.44
1	SER benefits everyone by enhancing shareholder v	-2	-0.82	3	1.10*	1	0.26
34	SER reports are more about corporate-image buildi	1	0.52	3	1.02	-1	-0.5
4	It is useful to consult with stakeholders over SER ar	-1	-0.58	3	0.94	1	0.22
23	SER should only be developed if it proves to be of v	-5	-1.92	2	0.59*	-4	-1.37
24	SER should help to create new visibilities and facili	5	1.78	1	0.58*	5	2.19
17	SER necessitates that management develop a relat	-3	-1.05	1	0.50*	-1	-0.5
22	Corporations can't be accountable to everyone – sh	-3	-1.15	1	0.33*	-3	-1.13
12	The key focus of SER must be on business and inve	-4	-1.53	0	0.29*	-2	-0.79
13	It is simplistic to assume that business and society	-1	-0.53	0	0.16	-1	-0.56
37	The problem with business case approaches to SER	2	0.84	0	0.12	2	0.79
9	Ultimately, the value of SER should be measured th	-4	-1.74	-1	-0.11*	-5	-1.76
21	The disclosure of SER information is best left on a v	-2	-0.93	-1	-0.14*	3	1.18
18	SER is an ill-suited process for addressing social and	-5	-1.85	-1	-0.53*	-4	-1.32
46	SER has the potential to covertly make it seem as if	0	0.34	-2	-0.76*	3	1.12
20	SER regulation must be avoided at all costs. It raise	-4	-1.37	-2	-0.76*	1	0.25
40	SER should draw attention to business-society conf	4	1.39	-2	-0.79*	3	0.96
43	SER requires legislation to secure stakeholders' rig	1	0.77	-3	-0.87*	0	0.11
26	SER is important to counter-balance the overwheln	3	0.92	-3	-1.28*	2	0.64
41	SER is currently dominated by capital-oriented valu	3	0.95	-4	-1.28*	-1	-0.08
39	SER should - more generally - focus on demonstrati	2	0.83	-4	-1.68*	-1	-0.64
47	SER has little chance of developing real corporate a	4	1.31	-4	-1.76*	-2	-0.78
48	SER, properly implemented, would help highlight t	5	1.5	-5	-1.86*	-2	-0.92
49	SER needs to illustrate the domination of accountin	1	0.76	-5	-2.34*	-5	-1.43
<i>(P < .05; Asterisk (*) Indicates Significance at P < .01)</i>							

F3(INC) Distinguishing Statements at Q2							
#	Statement	F1(CR)		F2(BC)		F3(INC)	
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
30	SER is an inevitably political and contentious issue	2	0.78	2	0.83	4	1.61
21	The disclosure of SER information is best left on a v	-2	-0.93	-1	-0.14	3	1.18*
46	SER has the potential to covertly make it seem as if	0	0.34	-2	-0.76	3	1.12*
3	SER creates value for shareholders by allowing mar	-1	-0.26	0	-0.01	2	0.81*
19	A real risk of SER is that it will legitimize an overly	-2	-0.85	-3	-1.1	1	0.35*
1	SER benefits everyone by enhancing shareholder v	-2	-0.82	3	1.1	1	0.26*
20	SER regulation must be avoided at all costs. It raise	-4	-1.37	-2	-0.76	1	0.25*
4	It is useful to consult with stakeholders over SER ar	-1	-0.58	3	0.94	1	0.22
43	SER requires legislation to secure stakeholders' rig	1	0.77	-3	-0.87	0	0.11
2	SER helps people look beyond perceived conflicts o	-2	-0.74	-2	-0.65	0	0.02
41	SER is currently dominated by capital-oriented valu	3	0.95	-4	-1.28	-1	-0.08*
17	SER necessitates that management develop a relat	-3	-1.05	1	0.5	-1	-0.5
34	SER reports are more about corporate-image buildi	1	0.52	3	1.02	-1	-0.50*
39	SER should - more generally - focus on demonstrat	2	0.83	-4	-1.68	-1	-0.64*
42	SER, in its current form, does not ensure meaningf	2	0.8	1	0.55	-2	-0.64*
31	SER requires regulation to ensure balanced reporti	1	0.71	2	0.62	-2	-0.73*
47	SER has little chance of developing real corporate a	4	1.31	-4	-1.76	-2	-0.78*
12	The key focus of SER must be on business and inve	-4	-1.53	0	0.29	-2	-0.79*
48	SER, properly implemented, would help highlight t	5	1.5	-5	-1.86	-2	-0.92*
44	SER is incapable of achieving high quality reporting	0	0.01	0	-0.06	-3	-1.23*
32	SER requires effective disclosure regulation and pa	2	0.84	1	0.49	-4	-1.37*
23	SER should only be developed if it proves to be of v	-5	-1.92	2	0.59	-4	-1.37
49	SER needs to illustrate the domination of accounti	1	0.76	-5	-2.34	-5	-1.43*

(P < .05; Asterisk (*) Indicates Significance at P < .01)

APPENDIX M: Q SORT CORRELATIONS

		Q sort Correlations by Participants																																																				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	
		1103	0000	4784	1601	0105	1372	0808	2468	0158	1355	2205	9684	3830	2590	3929	6969	4321	8956	2468A	5173	2058	1957	6273	1337	6826	2611	2714	7788	9458	0208	9999	2-2468A	2-7788	2-4784	2-8956	2-4321	2-9684	2-1337	2-3830	2-2205	2-1372	2-0808	2C-3929	2C-1601	2C-0105	2C-0158	2C-2006	2C-2611	2C-0208	2006	2C-5173	2C-1957	
1	1103	100	31	42	20	41	23	20	14	28	33	20	4	39	14	20	15	30	12	-6	30	40	37	16	21	16	5	12	29	13	26	12	-2	32	7	7	18	19	33	15	31	16	39	12	25	37	-33	22	0	31	16	17	23	
2	0000	31	100	26	68	42	59	31	43	14	52	14	63	61	64	54	62	38	62	30	40	54	16	50	35	64	43	46	52	31	59	72	38	39	35	57	-5	72	67	68	51	68	67	53	68	33	9	-31	38	40	0	44	28	
3	4784	42	26	100	11	59	27	36	-6	54	28	28	13	36	5	6	24	37	13	-26	34	22	42	-1	37	26	-19	-11	49	10	19	0	-3	50	47	-12	38	18	35	14	25	15	42	-14	32	61	52	-14	-21	40	11	19	56	
4	1601	20	68	11	100	40	57	22	44	17	65	11	60	42	51	47	61	22	64	34	22	60	-1	43	48	61	42	41	51	26	62	62	30	54	26	60	23	63	72	50	28	58	54	63	29	10	-46	39	44	-16	39	-2		
5	0105	41	42	59	40	100	27	33	-2	55	45	36	17	59	29	15	33	52	27	-2	47	38	47	18	61	31	-8	3	68	23	38	20	-1	65	47	3	30	27	49	22	29	19	52	-7	52	76	64	-23	5	47	17	34	47	
6	1372	23	59	27	57	27	100	26	41	32	56	24	66	37	53	69	69	17	64	36	37	49	-11	45	61	65	57	61	44	49	60	61	56	39	36	66	-17	64	74	55	49	74	43	64	59	18	18	-34	52	33	-3	37	14	
7	0808	20	31	36	22	33	26	100	24	25	40	39	34	26	18	17	40	24	32	-17	17	27	21	28	14	33	4	18	34	26	40	19	2	43	36	17	21	28	44	27	41	17	51	14	33	57	28	-13	14	40	-3	25	38	
8	2468	14	43	-6	44	-2	41	24	100	-32	44	25	58	37	41	60	45	-23	68	45	21	39	-11	70	16	59	59	70	-7	24	43	63	52	-10	24	72	-47	56	47	62	53	52	30	76	40	-5	-28	-34	71	9	-36	10	-10	
9	0158	28	14	54	17	55	32	25	-32	100	26	35	0	30	9	-12	23	58	5	-39	18	26	45	-24	55	15	-16	-22	70	22	28	-10	-19	69	36	-19	56	1	35	-10	18	2	23	-19	26	61	77	-13	-25	44	33	19	54	
10	1355	33	52	28	65	45	56	40	44	26	100	34	43	43	38	49	55	24	53	26	25	58	2	42	47	75	30	39	51	48	70	50	22	48	19	45	-1	45	67	42	45	55	50	44	60	42	25	-32	37	41	-3	35	6	
11	2205	20	14	28	11	36	24	39	25	35	34	100	23	33	10	6	30	11	34	20	28	27	16	18	42	38	14	19	17	12	12	13	14	27	34	18	16	18	40	11	42	12	14	9	36	41	40	-14	28	12	0	10	25	
12	9684	4	63	13	60	17	66	34	58	0	43	23	100	41	64	62	72	-3	72	40	26	45	-16	70	42	60	54	64	25	19	43	72	59	34	33	72	-36	88	68	68	60	72	45	69	63	12	-15	-28	61	28	-26	37	1	
13	3830	39	61	36	42	59	37	26	37	30	43	33	41	100	41	43	65	48	64	19	60	33	46	34	43	62	29	37	51	45	51	58	23	45	44	32	14	50	64	64	55	51	65	41	59	53	33	-26	32	40	5	44	55	
14	2590	14	64	5	51	29	53	18	41	9	38	10	64	41	100	48	51	25	43	27	28	37	0	49	33	47	34	45	32	30	53	45	37	26	18	49	-22	63	53	48	51	46	51	43	47	11	7	-19	40	24	3	39	0	
15	3929	20	54	6	17	15	69	17	60	-12	49	6	62	43	48	100	67	-11	72	50	25	35	-17	66	38	45	75	71	11	26	76	-48	68	65	79	60	78	51	78	49	-1	-16	-20	68	19	-58	30	-7						
16	6969	15	62	24	61	33	69	40	45	23	55	30	72	65	51	67	100	32	78	34	30	38	6	51	50	78	47	51	45	47	56	68	40	44	39	55	-11	71	77	64	54	75	68	68	59	35	18	-34	45	35	-9	33	29	
17	4321	30	38	37	22	52	17	24	-23	58	24	11	-3	48	25	-11	32	100	5	-26	34	20	59	-28	18	16	-37	-30	61	38	35	-8	-35	47	22	-28	65	-1	23	0	5	3	40	-15	22	58	67	-1	-1	-36	49	39	42	59
18	8956	12	62	13	64	27	64	32	68	5	53	34	72	64	43	72	78	5	100	46	43	50	5	67	43	50	5	61	29	37	73	-31	41	78	78	59	77	53	76	69	21	-3	-30	65	34	-39	38	17						
19	2468A	-6	30	-26	34	-2	36	-17	45	-39	26	20	40	19	27	50	34	-26	46	100	27	20	-32	52	12	42	62	62	-26	12	24	52	61	-21	0	58	-53	43	32	47	25	49	11	50	33	-20	-38	-11	70	-7	-21	9	-28	
20	5173	30	40	34	22	47	37	17	21	18	25	28	26	60	28	25	30	34	43	27	100	22	34	21	26	29	13	18	29	40	34	28	21	21	30	17	11	24	34	35	24	33	43	7	39	36	20	-11	23	36	7	48	39	
21	2058	40	54	22	60	38	49	27	39	26	58	27	45	33	37	35	38	20	50	20	22	100	23	38	41	41	24	29	39	32	38	41	24	51	15	34	-2	39	58	29	41	38	47	42	60	38	24	-37	27	39	-4	43	10	
22	1957	37	16	42	-1	47	-11	21	-11	45	2	16	-16	46	0	-17	6	59	5	-32	34	23	100	-13	6	8	-38	-23	41	12	18	-14	-33	35	11	-37	46	-17	11	-1	12	-12	33	-23	13	57	50	-7	-26	39	26	16	66	
23	6273	16	50	-1	43	18	45	28	70	-24	42	18	70	34	49	76	51	-28	61	52	21	38	-13	100	34	56	61	75	5	15	35	69	67	7	20	73	-54	72	55	62	63	60	40	68	47	7	-30	-29	77	15	-28	19	-12	
24	1337	21	35	37	48	61	61	14	16	55	47	42	42	43	33	40	50	18	43	12	26	41	6	34	100	43	30	57	25	34	33	28	62	59	34	-1	39	65	29	39	49	31	28	49	42	40	-36	31	33	-12	17	23		
25	6826	16	64	26	61	31	65	33	59	15	75	38	60	62	47	66	78	16	73	42	29	41	8	56	43	100	53	59	44	46	67	72	44	36	29	61	-21	65	78	64	61	71	61	66	64	31	15	-28	55	33	-15	22	19	
26	2611	5	43	-19	42	-8	57	4	59	-16	30	14	54	29	34	68	47	-37	63	62	13	24	-38	61	30	53	100	79	-3	18	35	77	67	-5	17	84	-59	57	59	66	43	70	18	75	44	-18	-36	-26	83	1	-31	5	-24	
27	2714	12	46	-11	41	3	61	18	70	-22	39	19	64	37	45	81	51	-30	70	62	18	29	-23	75	30	59	79	100	0	21	40	76	78	1	16	83	57	66	60	78	55	68	32	80	51	-14	-30	-30	86	5	-36	23	-18	
28	7788	29	52	49	51	68	44	34	-7	70	51	17	25	51	32	16	45	61	26	-26	29	39	4	5	57	44	-3	0	100	31	47	24	-5	82	38	8	42	30	60	22	32	26	59	5	54	63	63	-39	-9	48	18	38	46	
29	9458	13	31	10	26	23	49	26	24	22	48	12	19	45	30	38	47	38	41	12	40	32	12	15	25	46	18	21	31	100	61	32	12	14	11	18	2	12	39	23	24	38	45	34	16	25	32	-7	24	31	15	45	25	
30	0208	26	59	19	62	38	60	40	43	28	70	12	43	51	53	45	56	35	57	24	34	60	18	35	34	67	35	40	47	61	100	52	22	51	21	47	-2	44	67	48	39	51	65	51	55	36	32	-30	36					

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