

*Toward dialogic accounting? Public accountants' assistance to works councils
– A tool between hope and illusion*

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Acknowledgments: The authors sincerely thank the Works Council (WC) Commission of the French National Order of Public Accountants (CSOEC) and the WC Commission of the Paris Ile-de-France Order of Public Accountants (OEC) for their invaluable assistance in identifying the accounting experts. They also thank all the experts and WC members who kindly agreed to participate in this study. Last, they thank the following for their constructive remarks: the editor, Yves Gendron; the two anonymous reviewers; and the participants of the 37th Congress of the Francophone Accounting Association, the 15th International Governance Conference, the thematic research group on social dialogue of the French Association of Human Resources Management (AGRH), and the Montpellier Research in Management Seminars.

June 2019

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Toward dialogic accounting? Public accountants assisting works councils – A tool between hope and illusion

Abstract: French law allows works councils (WCs, mandatory bodies representing employees and having both economic and social rights in firms with more than 50 employees) to be assisted by public accountants (PAs) to help them understand the accounting and financial information received from managers. The aim of this assistance is to strengthen the democratic role of the WCs in firms. The purpose of this research is to examine whether and how the PAs' assistance to WCs leads to the emergence of a form of agonistic democracy by contributing to an evolution in firms' uses of accounting. We conducted a qualitative study with 36 semi-structured interviews with both PAs and WC members. Our results indicate that, under certain circumstances, the assistance provided by PAs can support dialogue between the WC members ("laypersons") and the managers ("experts") in WCs, which can be viewed as "hybrid forums" (open spaces where heterogeneous groups come together to debate socio-technical choices). The confrontation between different ideological orientations that inevitably arises can contribute to a dialogic use of accounting, which is promising for developing an agonistic democracy within organizations. However, PA assistance to a WC must be carefully handled because of the risk that managers will instrumentalize it. When this happens, accounting is still used in a monologic (as opposed to dialogic) form in firm management. The risk is that genuine participation by WC members remains illusory.

Keywords: public accountants, works councils, dialogic tool, agonistic democracy.

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1. Introduction

Since the post-war period, the quantity of accounting and financial information that management communicates to employees and their representatives has increased considerably. This is due not only to past and current legislation, but also to the general acknowledgment that such communication is needed. Several studies in the field of industrial relations have therefore focused on the roles played by the accounting information given to employees. Some studies have indicated that sharing this information appears to strengthen the bargaining power of employees and their representatives, and this might be detrimental to the firm in the short term (e.g., Maunders & Foley, 1984). However, it could well have long-term benefits by (i) improving employee involvement and sense of ownership (Marsh & Rosewell, 1976) and/or (ii) reducing conflict between managers and employees (e.g., Elias, 1990; Pope & Peel, 1981).

In France, works councils (hereafter, WCs) were created in 1945. This helped give legal legitimacy to the disclosure of information to employees (Floquet & Nikitin, 2018; Floquet, 2012) by giving WC members the same information as shareholders. However, although employees and their representatives now have access to a large amount of information, it is often highly technical and they may lack the skills and knowledge to understand, analyze (Capron, 2013; Kuhn & Moulin, 2012; McBarnet, Weston, & Whelan, 1993) and ultimately take advantage of it. In addition, managers can use disclosure opportunistically to (i) manipulate the perceptions of employees and their representatives (Verdier & Boutant, 2016), (ii) contain their opposition (Ogden & Bougen, 1985), and (iii) weaken their bargaining power (e.g., De Angelo & De Angelo, 1991; Liberty & Zimmerman, 1986). Indeed, managers convey not only information but also an interpretation of it, which may be difficult for employees to detect (Floquet & Labardin, 2013). The elected WC members (“employee representatives”) may thus struggle to defend the human capital invested (Trumble & Tudor, 1996) and exercise the economic rights given to them by WC law. This situation impedes the creation of a democratic space within firms, even though creating such a space was one of the central objectives underpinning this law.

French law¹ nevertheless allows WCs to resort to a public accountant (PA), paid by the firm, to (i) make the information provided by the firm to employees and their representatives “intelligible” and (ii) assist the WC in assessing the firm’s situation in its environment (Mikol, 2013). In this study, we examine such WC assistance engagements in light of the research on the development of agonistic dialogic accounting (Brown, 2009; Brown & Dillard, 2013, 2015; Dillard & Brown, 2012; Dillard & Vinnari, 2019; Dillard & Yuthas, 2013; Vinnari & Dillard, 2016) and technical democracy (Callon, Lascoumes, & Barthe, 2001). From a critical perspective, traditional accounting is presented as a monologic device² that makes it easier to govern individuals (Miller & O’Leary, 1987). It is a tool for managers to dominate employees (Cooper, 1983; Ezzamel, Willmott, & Worthington, 2004; Farjaudon & Morales, 2013; Hopper, Storey, & Willmott, 1987; Morales & Sponem, 2017; Ogden & Bougen, 1985). As this situation is viewed as untenable by many, proposals have been made for a more “open” or dialogic accounting system (Brown, 2009; Brown & Dillard, 2013, 2015; Dillard & Brown, 2012; Dillard & Vinnari, 2019; Dillard & Yuthas 2013; Vinnari & Dillard, 2016). Such a system would broaden the range of discourses beyond that of the accounting “preparers.” The underlying logic is that this would allow divergent viewpoints to be expressed, particularly regarding management of the business, and thus contribute to the emergence of a more democratic space.

The objective of this research is specifically to examine whether and how PA assistance to WCs contributes to an evolution in the use of accounting in firms and thereby favors the emergence of a form of agonistic democracy. We use a broad definition of accounting provided by Lehman (1995, p. 396): “*Accounting is both the means for defending actions and the means for identifying which actions one must defend.*” Accounting is therefore taken to be a social practice that develops in an accounting world composed of multiple actors, such as the producers and users of accounting information, firms and regulators (Colasse, 2011).

French WCs are in some respects comparable to other employee representative bodies in Europe (e.g., *Der Betriebsrat* in Germany or the *comité de empresa* in Spain), which would make our

¹ The right of WCs to be assisted by PAs was established by the law of 16 May 1946, which modified the decree of 22 February 1945 that instituted WCs.

² Monologic accounting only values the information needs of the holders of financial capital, although it promotes the idea that the transmitted information is objective and supposedly beneficial to all. As a result, it denies the heterogeneity of the actors and ignores any alternative perspectives to the dominant discourse (Brown, 2009; Brown, Dillard & Hopper, 2015).

findings potentially transposable to other countries, especially in Europe (Lincoln & Guba, 1985). However, French WCs differ in that the relationship between management and employees is often antagonistic. In this context, studying how a space of agonistic democracy can be created through the intervention of a PA is of particular interest. To conduct this research, we chose a qualitative methodology based on a series of semi-structured interviews with: (i) both the PAs and the engagement managers (EMs) who work with WCs; and (ii) WC members. We performed a content analysis of these interviews using the NVivo software.

Our results show that the complexity of the accounting information and the mistrust felt by some WC members toward this information can prevent WCs from becoming meaningful spaces for exchange and debate, reducing them to nothing more than a “simulacrum of democracy.” In such a context, using the services of a PA constitutes an assistance device which, under certain conditions, can prompt accounting to become an object of debate and contestation between the elected “layperson” representatives and the “expert” managers, thereby creating a space that can be considered as a “hybrid forum”³ (Callon et al., 2001). By making accounting information accessible and understandable to WC members – and provided that they are able to internalize this information – PAs can help encourage the confrontation of different ideological orientations and prepare the way for the emergence of an agonistic democratic space, open to healthy disagreement between management and employees. In line with Deegan (2017) and following the call of Brown (2009) and Cooper, Coulson and Taylor (2011), we note that accounting that has been “decoded” by a PA can help change how it is used in a move toward greater dialogue, which offers hope for the development of democracy within organizations. However, it is not easy to establish and maintain agonistic democracy, given the delicate balance that must be struck in the tripartite relationship between the WC, the PA mandated by the WC, and management. Our study thus highlights three conditions, particularly the essential independence of the PA, without which a hybrid forum might take on characteristics of a “wild” hybrid forum, pulling conflicts back into antagonism and threatening the foundations of agonistic democracy. One of the risks associated with PA assistance to WCs is that it can be instrumentalized by the dominant actors in order to strengthen a capitalist system that still offers the dominated actors only the illusion of participation in management.

³ According to Callon et al. (2001), hybrid forums are open spaces where heterogeneous groups of actors come together to discuss sociotechnical choices that concern the collective.

This research contributes to the current discussions in the critical accounting literature on the dialogic potential of accounting (e.g., Brown, Bebbington, Frame, & Thomson, 2007; Brown, 2009; Brown & Dillard, 2013). First, we enrich this literature by mobilizing the propositions of Callon et al. (2001) on dialogic technical democracy. We thus interpret WCs as “hybrid forums” to identify the conditions under which a democratic space can emerge in a firm through the intervention of the WC’s PA. By doing so, we continue in the direction of Dillard and Vinnari (2017, p. 100), who asked “*how critical accounting can better serve the needs of employees in creating a more democratic workspace.*” We therefore add to the thinking on how accounting can be used as a source of emancipation for employees (Chiapello, 2017). Second, we empirically demonstrate how a specific device, PA assistance to the WC, may contribute to giving a dialogic perspective to accounting. The literature on this topic has mainly been theoretical, and few studies have illustrated how accounting could be given a more dialogic orientation. To our knowledge, the most recent study is that of Belluci and Manetti (2017), who examine the use of the social network Facebook in terms of dialogic accounting, showing that it is a means of interaction between the firm and its stakeholders. Similarly, Brown and Dillard (2014) make recommendations for integrated reporting⁴ that more closely reflect the ambitions of dialogic accounting. Notably, Vinnari and Dillard (2016) emphasize that operationalizing the theoretical framework of agonistic dialogic accounting to understand integrated reporting development constitutes a difficult task that requires a shift in thinking. They encourage further research in the direction of this operationalization, and that is what we propose to do by studying PA assistance to WCs.

The article is organized as follows. The next section reviews the regulatory and historical context surrounding WCs and PAs’ assistance. The third section describes our theoretical framework and summarizes the previous literature. The fourth section describes our methodology and the fifth section presents the results. The discussion and conclusion are presented in the sixth and final section.

⁴ A form of reporting combining financial and non-financial data, oriented toward firm strategy.

2. PA assistance to WCs: Regulations and history

In this section, we present the regulatory framework and some historical background on PA assistance to WCs in France. We also discuss some specifics of these engagements compared to traditional accounting engagements.

2.1. Regulatory framework

2.1.1. Creation and roles of WCs

The first debates in France about employee participation in firm management date back to the beginning of the 20th century. At that time, employees began to realize that wages should reflect the work performed and they should have the right to participate in the wealth they helped create (Lojkine, 1996). After France's liberation toward the end of World War II in 1944, the French National Council of Resistance sought to establish "*a true economic and social democracy*" involving employees, unions and employers (Capron, 2001; Floquet & Nikitin, 2018). The first WCs were thus created in this context by decree no. 45-280 of 22 February 1945 and modified by the law of 16 May 1946. As the representatives of firm employees, WCs have economic, social and cultural rights. The law specifies that they are intended "*to ensure that employees have a collective voice such that their interests are always taken into consideration in the decisions related to the firm's management and economic and financial development, the organization of work, vocational training and production techniques*" (section L2323-1 of the Labor Code). Now compulsory in all French firms with more than 50 employees⁵, WCs generally consist of a chairperson (the chief executive or his/her representative), employee representatives and union representatives. They must be informed and consulted on matters relating to (i) the firm's operations in general, (ii) changes in the organization of work, (iii) technological developments, and (iv) the firm's research policy. In addition, every year they receive a general report presenting information on the firm's activity, revenues, profits or losses, investments, and so on (section L432-4 of the Labor Code). The WCs receive the same information as shareholders. They also have the right to an "early warning" system which entitles them to question top

⁵ From 1 January 2020, the WC will be merged with other employee representative bodies to form a single representative body (to be named the *Comité Social et Economique* (Social and Economic Committee) - SEC), whose rights will be the same as in the previous situation.

management when WC members “*have knowledge of facts likely to significantly affect the firm’s economic situation*” (article L2323-78 of the Labor Code).

2.1.2. PA assistance to WCs

The law of 16 May 1946 grants WCs the right to be assisted by a PA, paid by the firm, to help them analyze the firm’s accounts. The “Auroux” laws of 28 October 1982 extended the role of PAs and specified that such assistance covers all “*elements of an economic, financial or social order needed to understand the accounts and assess the firm’s situation.*” A WC is authorized to resort to a PA, for example, to examine the firm’s annual and projected accounts, or when management has plans to lay off ten or more employees for economic reasons. In addition, the PA is the sole judge of which documents are required to fulfill the assistance engagement, and the CEO is required to hand them over or face prosecution for obstruction (section 2328-1 of the Labor Code). The advocates of the Auroux laws see them as a way to make firms more democratic, while the critics perceive them as adding another source of conflict. In the spirit of these laws, “*workers must be full citizens in the firm*”⁶ and the WC is central to this democracy. Every employee is a “*stakeholder in the economic and social project their firm represents.*” Yet as a member of the French opposition once said: “*You are distributing weapons to heighten conflict within firms... Are you really looking for social peace, or trying to institutionalize war?*”⁷

Several laws have since extended the scope of PA assistance to the WC. PAs can now provide services (i) in connection with the WC’s early warning system⁸ (law of 1 March 1984), (ii) in operations like mergers and acquisitions (the 2001 law on new economic regulations), and (iii) to examine a firm’s strategic orientations and their consequences⁹ (the 2013 law on employment security). More recently, the law of 17 August 2015 on social dialogue and employment (known as the “Rebsamen” law) modified the obligations to inform and consult the WC. Since 1 January 2016, consultation of the WC has been a legal requirement in three major areas: (i) the firm’s strategic orientations, (ii) its economic and financial situation, and (iii) its social policies. The

⁶ Extract from the report titled “Workers’ rights” (*Les droits des travailleurs*) remitted to the French President and the Prime Minister, September 1981.

⁷ The last two quotations are taken from the following book: *Jean Auroux, l’homme des lois. Entretien avec Patrick Gobert*. Paris: Editions du 1^{er} mai, 2012.

⁸ This right of warning system is exercised by the WC when it has knowledge of facts likely to affect the economic situation of the company in a worrisome way.

⁹ This kind of engagement is not entirely financed by the firm, however, since the WC contributes up to 20% of the total amount.

legal framework governing PA assistance to WCs is thus now structured in relation to these three areas.

2.2. Change in the PA's role with respect to WCs: A historical perspective

2.2.1. The post-war period: Distrust of PAs

The years 1945 to 1975 are known in France as *les 30 glorieuses* (the 30 glorious years) as this post-war period was an economic boom time for French business. New methods of labor division became generalized (Taylorism and Fordism), resulting in strong productivity gains and conflicts over how these gains should be distributed. Employees and management ultimately achieved relatively peaceful industrial relations by agreeing to regular wage increases made possible by rising productivity.

The first steps of PAs in assisting WCs were somewhat difficult as management was often deeply opposed to their intervention, and the WC members, although favorable, tended to be wary, perceiving the accountant as a numbers person in the pay of the capitalist system (Cristofalo, 2009). To understand this attitude, it is important to go back to the ideologies of the French labor movement at the time, which had Marxist tendencies in its outlook. It has been noted that any information disclosed by management during this period provoked an almost instinctive mistrust on the part of the labor movement (Capron, 2001, 2013). According to this author, show interest in such information amounted to falling into a trap set by the capitalist system. As Capron (2000) underlines, WC discussions in this period were therefore rather “formal” and “conflictual” and the PA was confined to “a technical, ritual role of little importance” (p. 95).

2.2.2. After 1970: Cooperation with PAs

The early 1970s marked the beginning of a crisis period, with rising unemployment and deteriorating employee conditions. During this period, characterized by the arrival of more free-market policies, the first conflicts about firm restructuring appeared. Capron (2000) points out that these conflicts motivated the WCs to intervene in firm management. They particularly sought to make counterproposals aimed at highlighting the groundlessness of certain downsizing decisions. Economic and financial information was no longer automatically rejected by the WCs

Instead, they called in accounting experts to collect and process this information, and then interpret and explain it to the WCs to enhance their arguments against management decisions (Capron, 2000). As Lojkin points out (1996, p. 30), “*It was not an issue of studying the balance sheets to strengthen collaboration with the capitalists, but rather to oppose them with arguments that would garner the support of the workers and public opinion.*” The WCs’ use of PA assistance after the 1970s can also be explained by an adjustment in the accounting market in France (Cristofalo, 2009). Two firms emerged that were specifically dedicated to working with WCs, claiming a greater distance from management because of their close ties to trade unions, and this partially removed WCs’ doubts about the objectivity of PAs. The first of these firms, Syndex, was created after the social upheaval of 1968 by 12 militant accountants closely linked to the CFDT union¹⁰ (Cristofalo, 2009). The second, Secafi, was created in the 1980s by experts closer to a different union, the CGT.¹¹

After 1970, cooperation between PAs and WCs became more apparent. The emphasis was no longer on an automatic rejection of management strategies but rather on bringing out the contradictions, flaws, and therefore the irrationality of these strategies (Lojkin, 1996). As trade unionism was declining in French firms,¹² the employee representatives came to see the PA as an ally with whom it was important to cooperate. Note, however, that employee mistrust of accounting and financial information provided by the “employers” and the PAs has never completely disappeared and is still found in some of today’s firms (Metzger, Lyon-Caen, Legrand, Hubbard, & Capron, 2015). Thus, despite the expected positive effects of PA assistance to WCs, relatively few WCs actually make use of it. In 2010, only 8,000 of the total 28,000 WCs (about 29%) used a PA (Mikol, 2013). Yet the potential power of PA assistance is such that it could bring more democracy to firms, hence the relevance of reflecting on its potential for development.

¹⁰ CFDT: *Confédération Française Démocratique du Travail*. The CFDT is historically close to the Socialist Party and makes counter-power in the firm a priority, promoting a culture of negotiation (Andolfatto & Labbé, 2000).

¹¹ CGT: *Confédération Générale des Travailleurs*. The CGT is historically close to the Communist workers’ movement and emphasizes a power struggle with the management (Andolfatto & Labbé, 2000).

¹² According to Andolfatto & Labbé (2000), the decline of trade unionism in France is linked to factors both external and internal to the unions. External factors include the decline of the labor movement and the rise of individualism. Among the internal factors, the professionalization of some trade unionists might have helped to distance them from the specific concerns of employees.

2.3. Specific features of PA assistance to WCs

In general, the PA assistance engagements for WCs proceed as follows: the PA is appointed by the WC, the PA collects the relevant information, the PA and the WC hold a preparatory meeting and then a plenary meeting with management, and lastly the PA submits a final report to the WC and management. These engagements have three main specificities.

First, they are tripartite: they involve the WC, the PA mandated by the WC, and management, which generally bears the full cost. Management cannot object to such engagements, nor can it hinder their progress (Article 2328-1 of the Labor Code) and they are required by law to provide the PA with all the information he/she deems necessary. Second, although PA assistance is governed by recommendations from the French National Order of Public Accountants *Ordre des Experts-Comptables* (OEC),¹³ the points dealt with and their content remain relatively open-ended compared with conventional accounting services, which are strictly regulated by the profession. The content goes beyond accounting and financial issues to include more strategic aspects, particularly related to the firm's macroeconomic environment. This explains the atypical profile of certain "experts" ("engagement managers" – EMs) who, instead of following the classic accounting curriculum, have a more general background of higher education in the fields of economics, management or political science. Last, these engagements are specific because of the way the WC market has been segmented: a large portion of this market is in the hands of a small number of firms that specialize in this type of work (e.g., Syndex and Secafi), and sometimes have strong ties to the unions, although more and more non-specialist firms are working with WCs today.

3. Theoretical framework and literature review

Although part of the critical literature considers accounting to be a tool of domination to strengthen managerial hegemony over employees, another part holds that accounting can be used dialogically to favor employee emancipation and foster agonistic democracy within firms. Our argument in this article is that the PA assisting the WC can contribute to the dialogic use of accounting in WCs – which are then similar to "hybrid forums."

¹³ In France, the profession is regulated by an Order and every PA must be registered with the Order. One example of a recommendation is the 1986 recommendation titled: "The duties of the accountant to the works council."

3.1. Accounting as a tool of domination

In the Marxist tradition, the capitalist system is, by definition, a system of exploitation in which profit is the result of the surplus labor “*imposed on and extorted*” from workers by the capitalists (Marx, 2008, p. 318). Profit is thus the expression of “*the exploitation of the labor force by capital or the workers by the capitalists*” (Marx, 2008, p. 319). This system, which does not recognize employees’ right of ownership as contributors of human capital, is a source of structural conflict in relations between capitalists and workers.

In the view of several critical authors, the accounting system and how it is used make it a tool of domination (e.g., Cooper, 1983; Ezzamel et al., 2004; Farjaudon & Morales, 2013; Hopper et al., 1987; Morales & Sponem, 2017; Ogden & Bougen, 1985; Tinker, Merino, & Neimark, 1982), strengthening managerial hegemony over employees. Tinker (1985) sees accounting as both a support for the process of capital appropriation and an instrument for rationalizing and justifying the appropriation of one social class’s production by another. Mangenot (1976, p. 8) notes that the accounting system “*reflects the viewpoint of the bourgeoisie, which simply wishes to measure the profit of ownership and manage capital, which is also the organization of workers’ exploitation.*” Seen from this angle, accounting in its current state produces and interprets accounting data in such a way that it intensifies the dominant logic of creating shareholder value – and this is a source of coercive cost-cutting and workforce reduction decisions. Dillard (1991, p. 24) considers accounting an “*artifact of the dominant system.*” In addition, accounting favors management over employees by neutralizing the bargaining power of the latter (Amstrong, Marginson, Edwards, & Pucell, 1996) and thereby strengthening the capitalist firm (Covaleski, Dirsmith, & Samuel, 1996). Often mistakenly perceived as neutral (Roberts, 1991), accounting from this perspective guarantees the domination of special interests and the asymmetry of power by discrediting any other alternative, and it does so without causing conflict or resistance. According to Farjaudon and Morales (2013), accounting plays an important role in the “*manufacture of consensus*” by enabling management to obtain the consent of other actors for decisions favorable only to management and shareholders, while concealing interests specific to those parties. For this reason, Farjaudon and Morales (2013) consider it a tool of “symbolic domination” in the Bourdieusian sense of the term.

Given the operation of these factors, Ogden and Bougen (1985) note that whatever benefits unions might derive from negotiations based on accounting information, such negotiations engage the unions in a discourse that is by its very nature exclusively managerial. This perpetuates and strengthens managerial values. More recently, Floquet and Nikitin (2018) have shown in the French context that, in some cases, the management decision to disclose, or not to disclose, accounting information to employees is more strategic and opportunistic than a reflection of genuine willingness to cooperate. This generates suspicion on the part of WC members, who sometimes even refuse to use it (Metzger et al., 2015). In its monologic dimension, accounting is thus perceived as an ideological language that enables managers to impose their views and solutions on employees (Berland & Pezet, 2009), effectively reducing the possibilities of setting up a real democratic space within firms.

3.2. Dialogic accounting and agonistic democracy

In this study, we assume that different viewpoints can contribute to a fuller understanding of an object of study, and that includes an object as complex as accounting (e.g., Gendron, 2013). Several authors have helped define the contours of a dialogic accounting system that facilitates the expression of different values and perspectives and engages different groups in democratic interactions (e.g., Bebbington et al., 2007; Brown, 2009, 2017; Brown & Dillard, 2013, 2015; Dillard & Brown, 2012; Dillard & Vinnari, 2019; Dillard & Yuthas, 2013; Vinnari & Dillard, 2016). Brown and Dillard (2015) provide a review of these theoretical and empirical studies. In contrast to monologic accounting, which describes a relationship of dominance, dialogic accounting recognizes the heterogeneity of the actors and refuses to favor the financial market, instead providing a pluralistic view of public interests (Brown, 2009). It allows for a range of discourses independently of the person who prepares and designs the accounts, and thus divergent points of view about management of the firm can be expressed. Brown (2009) lists eight principles of dialogic accounting, summarized in Figure 1.

[Insert Figure 1 here]

Among these eight principles, dialogic accounting acknowledges many ideological orientations, as well as the subjective nature of the calculations used to obtain the accounting information and the subjective understanding of this information by non-expert individuals. Chenhall, Hall and

Smith (2013, p. 269) note that dialogic accounting can constitute a “fertile arena” in which the coexistence of multiple perspectives engenders productive debates and thus helps firms to consider new perspectives. Conflictual interactions should not therefore always be avoided, as friction can sometimes be “productive,” leading firms to think about new ways of allocating their resources (Chenhall et al., 2013). In this context, accounting can be a vehicle for encouraging democratic exchanges rather than a set of techniques used to establish the domination of capital over labor (Brown, 2009).

There are two contrasting conceptions of a society’s democratic characteristics. The first is the concept of deliberative democracy, proposed by Habermas (1984, 1987) and introduced into critical accounting by Laughlin (1987), which emphasizes consensus-seeking through dialogue and discursive exchanges to initiate a rational decision. However, according to Mouffe (1999, p. 752), “*the democratic society can no longer be conceived as a society that has achieved the dream of perfect harmony or transparency.*” Several authors have pointed to the utopian character of deliberative democracy (e.g., Blondiaux, 2008; Brown, 2009; Brown & Dillard, 2013; Dillard & Roslender, 2011; Mouffe, 1999, 2005), which is notably based on the rationality of argumentative discussion processes, the reciprocity of arguments (meaning they are accepted by all), the impartiality of participants (openness toward others), and the universality of the final agreements. These authors prefer the second conception of democracy proposed by Mouffe (1999, 2005), based on Laclau and Mouffe’s (1985) work: agonistic democracy, which rejects the logic of consensus and instead values the concepts of pluralism and conflict. This rejection of consensus is also shared by several critical authors who have argued that discourses about consensus exist to “*discourage dominated groups from resisting the reproduction of dominant interests*” (Farjaudon & Morales, 2013, p. 158). Similarly, Callon et al. (2001, p. 17) note that “*consensus is often a mask hiding relations of domination and exclusion.*” They further point out (p. 17) that “*Democracy will not be increased by seeking agreement at any cost. Politics is the art of dealing with disagreements, conflicts, and oppositions; why not bring them out, encourage them and multiply them, for that is how unforeseen paths are opened up and possibilities increased.*” Agonistic democracy thus assumes that it is impossible to reach consensus in a pluralistic world without excluding certain actors (Mouffe, 1999). The idea of pluralism refers here to a situation in which the diversity of individual opinions is accepted and even sought. According to Mouffe (1999, p. 756), pluralism is thus “*inherently conflictual*” because it is

impossible to reconcile all points of view. In this sense, the logic of irreducible conflicts takes precedence in agonistic democracy, and the objective is to create unity in a context of diversity that is essentially conflictual. Far from being a danger to democracy, recognizing and legitimizing conflict is thus ultimately presented as the prerequisite for its existence (Brown & Dillard, 2013; Chenhall et al., 2013) and the “*specificity of pluralist democracy*” (Mouffe, 2014, p. 28). From this perspective, the “other” is no longer seen as an enemy to be destroyed but as a legitimate adversary – that is, someone whose ideas we oppose but who is recognized as having the right to defend them, because we share the ethico-political principles of democracy (Mouffe, 1999). The author thus distinguishes between agonistic conflict (a struggle between adversaries) and antagonistic conflict (a struggle between enemies), the latter belonging to a “*dimension of radical negativity [...] that precludes the possibility of a society that can overcome division*” (Mouffe, 2014, p. 23).

Agonistic dialogic accounting provides a framework for describing and promoting a form of employee participation in the business. This can be the first step toward modifying discussions between firm managers and employees. The idea defended in this article is that PA assistance to WCs could bring about change in the use of accounting, moving toward greater dialogism and thus laying the foundations for an agonistic democracy. However, it should be underlined that when the interests of the various actors diverge too radically or the structural inequalities are too great, a context of democracy is difficult to implement (Blondiaux, 2008). With regard to accounting, the framework of management-employee relations forms a context of structural inequalities from the standpoint of both access to information and the skills required to understand it. To deal with this situation, Callon et al. (2001) propose a form of dialogic technical democracy that provides a framework of interpretation for PA assistance to WCs.

3.3. A model of dialogic technical democracy from Callon et al. (2001) and the concept of the hybrid forum as a framework for PA assistance

In their reflections on technical democracy, Callon et al. (2001) refer to the concept of dialogic democracy, complementing earlier propositions about forms of democracy by considering the dialogic dynamics that can arise from the formation of “*hybrid forums*.” These forums are defined as spaces in which individuals or groups of individuals that rarely interact can engage in dialogue relating to socio-technical controversies, referred to as such because they “*go far*

beyond solely technical questions” (Callon et al., 2001, p. 45). One of the central challenges in these controversies is drawing the line between what is purely technical in the matter under discussion, and what concerns social issues. Recognizing the social dimension of a matter *“restores its chance of being discussed in political arenas”* (Callon et al., 2001, p. 45). Hybrid forums are there to provide spaces for ordinary people, non-professionals whom the authors describe as “laypersons,” to participate in debates on collective technical choices alongside “experts” in the technology under discussion. Callon et al. (2001) consider that the group of “laypersons,” long kept out of public and technological choices, contains individuals who can be a source of new proposals. The purpose of hybrid forums is thus ultimately to explore different scenarios or “possible worlds” that generally correspond to different ideological orientations, depending on the actors involved. Laypersons and experts are presented as possessing *“distinct types of knowledge ... that are mutually enriching”* (p. 62). Thus, taking into account a range of viewpoints, needs and expectations makes collective learning possible through the exploration of new lines of inquiry that are able to integrate demands the experts had not imagined.

The emergence of hybrid forums, however, is often a source of conflict in which *“to force a debate, and to be allowed to take part in it, you have to be able to call upon resources and put together alliances with a view to reversing the relations of domination”* (p. 243). Callon et al. (2001) emphasize the importance of a third-party specialist as a resource chosen by laypersons to organize inquiries with them, collecting data, and establishing correlations that they can then use to express their viewpoints and demands. This is in line with Blondiaux (2008), who points out the importance of independent third-party intervention so that the institutionalization of participation can allow the dominated parties to express their demands. For this to occur, the third party must be *“the guarantor of an arbitral and neutral power and must maintain equidistance from all the actors”* (Blondiaux, 2008, p. 145). The third-party specialist can take many forms depending on the context of intervention (e.g., independent steering committee, mediator, etc.). The presence of this specialist can also be a way to thwart attempts to instrumentalize participation, which would reinforce the hegemony of dominant groups endowed with more and better material and cultural resources, leading to a *“form of democratic imposture”* denounced by Blondiaux (2008, p. 140). The specialist acting on behalf of the “laypersons” may therefore have a decisive role to play in guiding discursive exchanges.

In light of this literature, it appears that WCs and the processes to which they have recourse could give rise to a kind of “hybrid forum.”¹⁴ Also, a parallel can be drawn between Callon et al.’s (2001) third-party specialist and the PA. As part of their economic entitlements, WC members have the right to be assisted by a PA to “decode” the accounting and financial information provided by management. One of the PA’s key roles is to reduce the information asymmetry between management and employees (Floquet, 2006; Mikol, 2013) by making the accounting information comprehensible to non-experts. It can be assumed that most employees have “layperson” status with regard to accounting information, compared with managers who, as the producers of this information, normally speak the language of accounting. In an agonistic dialogue, the role of the PA is thus to help the “laypersons” step away from the purely technical dimension of accounting in order to grasp its non-technical dimension (Amernic & Craig, 2005), particularly the political and social aspects that are scheduled for debate. The “layperson” representatives, assisted by the “third-party specialist” PA, can then offer an alternative expert opinion to the opinion proposed by the “expert” managers. The challenge for WC members is to delegitimize the managerial monopoly on decision-making based on accounting arguments. From this perspective, the aim of training WC members to read accounting information is not only to help them decipher the true financial health of the firm but more importantly to encourage them to acquire and develop a critical attitude toward accounting and its measures and processes (Amernic & Craig, 2005). By interpreting accounting information through a lens that differs from that proposed by management, the PA could encourage the expression of distinct perspectives that favor the emergence of democratic interactions (Brown, 2009). The discussions between employee representatives and management triggered by the PA’s work could then lead to a situation of “*collective learning*” (Callon et al., 2001, p. 61), with management exploring new possibilities that could lead to “*measured action*” (Callon et al., 2001, p. 319) – that is, decisions not exclusively made by management. However, as the authors note, “*The hybrid forum emerges at the cost of conflicts, often violent ones*” (p. 243). Thus, the challenge inherent to PA assistance to WCs is how to bring about recognition of pluralism in firms, notably by contributing to conflicts between elected WC members and management so that they become

¹⁴ We propose an interpretation of the WC in terms of the concept of “hybrid forum”, to shed light on the issue of democracy in organizations. In this context, the ordinary citizens that Callon et al. (2001) refer to are the elected representatives and, by extension, the firm employees. This is in line with the extract from the report titled “Workers’ rights” remitted to the French President and the Prime Minister in September 1981, in which it is explicitly stated that “*workers must be full citizens in the firm.*”

beneficial (Gendron, 2002, p. 243) and compatible with the emergence of a form of agonistic democracy.

In this characterization, we nevertheless need to recognize an ideal-type that obscures the sometimes antagonistic nature of management-employee relations, which can hinder the establishment of democratic spaces in firms. In this context, the intervention of PAs could exacerbate the antagonism between these two parties if the PA's arrival as an independent third party is perceived by management as an "*intrusion*" (Blondiaux, 2008, p. 146). Thus, the research question that we intend to address is whether and how PA assistance to WCs helps to change the way accounting information is used in firms and can thereby favor the emergence of a form of agonistic democracy. In other words, we seek to identify the conditions under which PAs can help to democratize democracy in firms (Callon et al., 2001).

4. Method

For this research, we use an interpretive qualitative approach based on semi-structured interviews. Qualitative research is a way to ensure access to the meaning of a phenomenon by apprehending it in a global, proximal, direct and interpretive manner (Mucchielli, 2009). Our ultimate objective was thus to grasp the meaning of PA assistance engagements as perceived by the actors and the researchers in a dynamic of co-construction of meaning.

The study was based on semi-structured interviews conducted with two groups of actors, in order to compare their respective viewpoints. The first group consisted of PAs and EMs¹⁵ who were doing or have done this type of work for WCs. The second group consisted of current or past WC members. The semi-structured interview was chosen as the method of data collection because it provides information on facts or representations, leaving interviewees a certain freedom in their responses. Bourdieu (1993, p. 1406) described this kind of interview as "*a form of spiritual exercise that elicits self-forgetfulness in order to obtain a true conversion in the way we look at others in the ordinary circumstances of life.*" To achieve self-forgetfulness, the dialogue should emphasize listening, empathy, sharing and the recognition of expertise. The

¹⁵ A reminder of the diversity in the profiles of the experts who assist WCs is useful. Some have followed a traditional path to qualification as French Public Accountants (PAs), whereas others have followed a more general path of higher education in the field of economics, management or political science (these are our Engagement Managers or EMs). EMs are employees of public accounting firms who are not formally qualified as French PAs.

interviewer thus seeks to establish a situation of trust with the interviewee and follows an interview guide (constructed and tested in advance) to collect a narrative. The challenge of the interview is how to enter a universe of meaning in order to decode it, while maintaining a certain distance. In line with Chelli and Gendron (2015), we took several precautions to build trust with the interviewees. First, we systematically reminded them of the general theme of the study. We then promised them that their identities and the contents of the interviews would remain anonymous. Last, for both groups, we started the interviews with general questions about each interviewee in order to build a relationship of trust and gradually lead him/her to the heart of the subject.

The WC Commission of the French National Order of Public Accountants and the WC Commission of the Paris Ile-de-France Order of Public Accountants helped us to identify accounting professionals (PAs and EMs) who carry out or have carried out assistance engagements for WCs. To ensure representativeness, these professionals came from both specialized firms (e.g., Secafi, Syndex) and non-specialized firms. Semi-structured interviews were first conducted in a pilot phase with three PAs, and then extended, after minor adjustments,¹⁶ to 16 PAs and five EMs, giving a total of 24 accounting professionals interviewed. Table 1 shows that 62.5% and 37.5% of these PAs and EMs respectively came from specialized and non-specialized firms. The interviews with this first group of actors lasted approximately between 30 minutes and three hours.

[Insert Table 1 here]

Interviews were then conducted with 12 WC members who had used or were currently using the services of a PA. Some of these WC members were identified because of their participation in “*Salons CE*” (trade fairs dedicated to WCs) that are organized every year in a number of French cities. As shown in Table 2, all of these respondents declared they were members of a union and 75% of them held the position of WC secretary. The level of union membership in these interviews can be explained by two factors. First, as maintained by Capron (2001), the ties between unions and WC members has historically been close. Despite a decline in trade unionism in France, most elected WC members belong to a trade union [about 70% of WC members are union members, according to Capron (2001) and Dufour and Hege (2008)]. Second,

¹⁶ Since the adjustments to the interview guide only concerned its form, all three of the pilot phase interviews are included in the study population.

the unions offer unionized WC members some specialized training to help them exercise their economic rights, and this may encourage them to take a greater interest in accounting and financial information. Moreover, out of the 12 WC members interviewed, four came from medium-sized WCs (which have 5 to 7 elected representatives) and seven from large WCs (with more than 8 elected representatives).¹⁷ Finally, the WCs were in firms operating in various sectors, such as industry, banking and financial, transport, and leisure and tourism. The interviews with WC members lasted approximately between 25 and 75 minutes.

[Insert Table 2 here]

The surveyed population totaled 36 individuals (24 PAs/EMs and 12 WC members). We felt we reached the empirical saturation threshold (Glaser & Strauss, 1967) as the last interviews with both PAs/EMs and WC members brought no new insights. The interviews were conducted face-to-face and by telephone in cases of geographical constraint (see Tables 1 and 2). They were partially transcribed: only the interviewee responses were transcribed, ignoring the researcher's questions and prompting. The main topics covered in the interviews were as follows: motivations for and obstacles to using the services of a PA; how the PA's engagement is carried out; and what benefits this engagement brings for the actors concerned.

The interview contents were analyzed with NVivo 10, using nodes established prior to coding. These nodes reflected the themes of the interview guide and, through hierarchical links, the points addressed within each theme. The coding was thus based on this hierarchy. After completing all the interviews, a further coding of the interview data was performed to identify the role of accounting and the conditions under which PA assistance to WCs can favor a dialogic use of accounting.

5. Results

The language of accounting can seem impenetrable to WC members, maintaining it in a monologic form. Calling in a PA, however, can help change how accounting is used, moving it

¹⁷ The size of WCs is set by the labor code and depends on the size of the firm's workforce. For example, when the workforce is between 50 and 74 employees, there must be three elected employee representatives. A firm with more than 10,000 employees must have 15 elected representatives. The absence of small WCs in our dataset can be explained by their much less frequent recourse to PA services, because small WCs tend to be subject to strong pressure from management, as indicated by the results of our study.

toward a dialogic form that is more conducive to the establishment of an agonistic democratic space. Certain conditions must be met for this to be achieved.

5.1. The impenetrability of accounting language for WC members: Monologic accounting maintained by management

5.1.1. The impenetrability of accounting language....

The law that created WCs was intended to facilitate WC members' participation in firm management by giving them access to the same accounting and financial information as shareholders. From the beginning, WCs have therefore been presented as a space where democracy can become established. However, the interviews with WC members revealed a strikingly different real-life situation. Some members expressed difficulty in accessing information. As an example, one WC member who was a union representative for 20 years said: *"The employees and their representatives are unfortunately very poorly informed about the choices that the firm's top management will make"* (WC 2). Regarding accounting documents, another WC member added: *"Those documents are always hard to get, or we don't get them at all; for example, about salaries, raises, precise information on the social balance sheet"* (WC 5).

In addition to feeling ill-informed, almost all of the WC members interviewed mentioned their lack of skills and/or difficulties understanding the accounting documents provided by the firm, as noted by WC 8, a WC member for the past 12 years: *"You end up with these impossible tables with lots of rows that seem specific, and you don't know what's there or why."* Thus, even though WC members can have specific training, the accounting language remains difficult to grasp: *"Either you have the competence in your WC to analyze the accounts or you don't and, basically, you either have an accountant there who can do the job or you don't and in that case it gets extremely complicated. Even with training, it's still pretty opaque if you don't have a financial culture"* (WC 8). The difficulty of penetrating the accounting culture is explained by the fact that not all WC members are specialists: *"When you're an elected WC member, you're an employee. The employees all have different backgrounds, you have salespeople, people who work in the social field, others in administration. And those employees don't know anything about analyzing business accounts. When I first started, they gave me the firm's profit and loss accounts and I didn't know what they meant"* (WC 7). Also, accounting is not their job, as WC 5 pointed out:

“Every year we get a management report (etc.) but in our case, we’re a listed company so it’s very complex; we don’t necessarily understand the transfers, synergies, different figures in every box – it’s not our job.”

These quotes indicate that most WC members feel they play the “laypersons” role with regard to accounting language, in contrast to the “experts” role played by management (Callon et al., 2001). Added to this situation of inequity regarding accounting language was a mistrust felt by the WC members vis-à-vis the accounting information and its producers. WC 5, for example, questioned the veracity of accounting documents: *“It’s all well and good that management gives us documents but they’re not necessarily the truth”* and WC 1, a former member of a large WC, expressed doubts about trusting management: *“Our trust in management isn’t blind.”* In such situations, the risk is that the WC is little more than a simulacrum of democracy, where the opacity of accounting language reigns and helps exclude its members from decisions about the management and the economic and financial direction of the firm. This situation underlines the value of PA assistance to WCs, although this assistance device receives little encouragement in a number of firms where management seem more comfortable with a monologic use of accounting.

5.1.2. maintained by certain management teams

Under current regulations, management cannot oppose the appointment of a PA and must ensure that their work goes smoothly. Yet many interviewees gave examples of management doing quite the opposite. The majority mentioned management pressure on the WC to drop the idea of appointing a PA, particularly in small and/or family firms. These pressures sometimes involved the use of blackmail to discourage members, as recounted by PA 4: *“They [WC members] can be put under terrible pressure and even blackmail. Like, if you appoint a PA, there will be no raises but if you don’t appoint a PA, I’ll increase the contribution to the WC by x%.”* Also, *“They [the employers] really put pressure on the members so they don’t vote for PA assistance, or they might tell the employees that a PA is extremely expensive, that it’s a stupid waste of the firm’s money, that it serves no purpose. Some WC members are receptive to management’s arguments”* (WC 2, member of a medium-sized WC). Faced with this behavior, some WCs will be less willing to “go to war” with management. This is particularly likely in WCs with low unionization rates: (i) because members in those WCs are less inclined to stand up to

management to assert their rights¹⁸; and (ii) because they lack training, some members are apparently unaware of their right to PA assistance and lack interest in their economic rights. *“The members are primarily interested in social and cultural activities. Economic issues don’t interest them, especially if everything is ticking over”* (PA 10). In a context of impenetrable accounting language, sometimes maintained by management, accounting remains confined to its role as an instrument for the dominant power.

5.2. PA assistance to WCs: Toward agonistic dialogic accounting?

5.2.1. Making accounting information accessible and understandable

Our results show that one of the main motivations for a WC appointing a PA lies in members’ determination to have better access to information. This idea was shared by all the WC members and PAs we interviewed. The description of the PA’s role given by PA 4, who works in a non-specialized firm, summarized this idea well: *“Our primary role is to provide information and help decipher the firm’s economic, financial and social situations to reduce the information asymmetry between management and employees, as management has access to information that the WC does not.”* This was particularly evident in the interviews when the PA had been called in because social dialogue in the firm was poor or a specific event had occurred (e.g., dismissals, an “early warning” procedure). This point was mentioned by PA 8: *“I’m called on to get a response from management, to get management to reveal its strategy, or to get them to state clearly that the firm isn’t doing well.”* The problem of information timing was also highlighted by WC members: *“Firms carry out a number of projects internally and only inform employees at the last minute, through the WC, without giving the real reasons. The only way to have employees and WC members kept informed is to bring in an accounting expert”* (WC 1).

The PA’s role also covers making sense of accounting information for WC members, which requires teaching skills, as underlined by almost all PAs and some of WC members interviewed, such as WC 7, elected six years ago to a large WC: *“But we still need someone backing us who*

¹⁸ In this sense, Dufour and Hege (2008) raise multiple issues related to the unionization (or non-unionization) of WC members. In particular, they note (p. 7) that the *“anti-union orientation”* of employers helps explain the presence of non-union representatives in small WCs. Moreover, their study shows that the unionization of previously unionized WC members reflects the determination of the elected representatives to send a “warning” to employers by *“signaling the arrival on the scene of a team that is prepared to be put up more of a fight than its predecessors”* (p. 19).

can explain things and who makes it [the subject tabled for discussion in the WC] understandable, and who explains the strategy. That's why we call on the expert. It's true that the expert also has an educator's role toward all employee representatives." The goal for the PAs is *"to explain to them [the WC members], in simple terms, the documents that management have given them, usually without any explanation"* (PA 18). Other members expressed disappointment with PAs who lacked teaching skills and proposed standardized reports of little interest. WC 5 said: *"We were disappointed once. He was the first one we hired, and he'd clearly copied and pasted from firm documents and personally I found that appalling."*

WC members also expected a critical reading of the accounting and financial information: *"We want feedback from the expert, a critical view of the profit and loss statement compared with what the financial executive says. There are many ways to interpret the figures, and the expert will have a vision that is more pro-employee than pro-management"* (WC 11). The idea here is to shed light on the subjective nature of the accounting information supplied by management and offer a different reading of this information that gives more consideration to pluralism, as evidenced by PA 19 from a specialized firm: *"We have accounts where the revenues have increased, the payroll has progressed much less, and profits are way up – most accounting practitioners would say good growth in revenues, good control of the charges, and very good results. The PA working for a WC would say very good growth in revenues and strong progression in the results, which has not been shared with the firm employees."* This extract clearly shows that WC members can have a divergence of opinion with management on the interpretation of accounting metrics. They are aware of the potential for *"opportunistic interpretation"* (Brown, 2009, p. 325) of accounting information by management, and sometimes want confirmation of the veracity of the information provided, as illustrated by the words of PA 8: *"WC members need to clarify things and they want to check whether what management says is correct."* In trying to reduce managerial latitude, WC members are ultimately seeking a better distribution of the wealth created in the firm.

Thus, although the vast majority of interviewees agreed that PA assistance is a device that makes accounting information accessible and understandable to WC members, this alone is not enough to free them from a logic of domination. WC members must stop seeing accounting as a fetish and instead make it a subject of debate and contestation, which is necessary for the emergence of

an agonistic democratic space. This is a crucial step whose subtlety, although mentioned by some, was not fully understood by all.

5.2.2. From understanding to appropriation: Accounting as a subject of debate

Once accounting information has been made accessible and comprehensible, it is the WC members' own capacity to appropriate this information that can stimulate a debate between themselves and the management. Such debate is essential to lay the groundwork for a real agonistic democracy. WC 11 expressed it this way: *"The PA has a consultant's role [...] but in no case is this person a substitute for us."* In this regard, some PAs stated that an engagement was successful when the WC members had sufficiently internalized the information to discuss it with management on their own at plenary meetings: *"A successful engagement is when the PA doesn't speak at the plenary meeting that follows the preparatory meeting [...], the WC members are comfortable with the report and discuss it directly with the employer"* (PA 19, from a specialized firm). The PA's role is thus to provide not only knowledge but also specific skills that the WC members can use in action. As EM 2, from a specialized firm, stated: *"We're here to make sense of the figures, to make a diagnosis accessible and usable by the employee representatives regardless of the level of training. We have to help them build up their skills, bringing the right things at the right time. We have to help them progress and better fulfill their duties."* The key point is to help the employees develop their skills so that they can take over from the expert once the PA's assistance engagement is over, and meaningful dialogue with management can be established. For PA 12, this means: *"helping WC members position themselves on events, have opinions on events ... helping them go beyond the information and take a critical position."*

The internalization of accounting information can help elected members to make sure their voices are heard and propose alternative strategic orientations. For example, for a downsizing operation, WC members can use the PA to help them assert a counter-power aimed at *"preventing management from achieving its ends and cutting jobs"* (WC 1). Sometimes they may also want to challenge management on things that seem overly *"ambitious"* or *"objectives that seem difficult to achieve"* (WC 7), or *"propose alternatives"* to management decisions (WC 11). In other words, the objective of PA assistance is to help the WC members *"build a militant response"* (WC 1) to ensure that the two parties in the social dialogue are *"on equal terms,"* as

PA 11 said. The emancipation of WC members may generate new tensions that can trigger meaningful debate and lead to democratic interaction. EM 5 expressed this as follows: *“Where you can sometimes get conflict is in the briefing sessions when the WC members raise points in the report that they disagree with or when management doesn’t agree with our interpretation. Most of the time, there’s dialogue to try to move forward, understand each other, in general it works out well. And sometimes there are management teams that are more defensive, or a social climate that is harsher, more confrontational (...), but that’s not the majority of cases.”*

The PA’s intervention can thus be part of a collective learning process based on contestation and contradiction. In some cases, the skills of the WC members, strengthened by the skills of the PA, may even supplement or support management’s views. This idea was echoed by a few WC members, though they were in the minority: *“It’s worthwhile for management to have an external viewpoint. They’re always complaining about the cost but in fact it’s reassuring and it means they get to see other approaches”* (WC 7); *“I witnessed a situation in which the boss was interested in the PA’s viewpoint, he shed light on things in an interesting way”* (WC 10). At the plenary meeting concluding the engagement, in some cases a space for discussion was apparently created of a similar nature to the hybrid forum described by Callon et al. (2001), where laypersons (the employees) can discuss the firm’s management with experts (the managers), each of the parties recognizing the other as a legitimate adversary. Exchanging the views of both sides may lead to the emergence of an agonistic democracy, where contestation and contradiction come to reverse certain decisions and/or reveal new opportunities, though this happened in only a minority of the firms in our study. In many other cases, however, such a democratic space was still struggling to emerge. It is therefore important to identify the structural conditions under which the PA assistance device is able to contribute to the development of agonistic dialogic accounting.

5.3. Conditions favorable to the emergence of agonistic dialogic accounting

The study identified three non-exclusive conditions to create a favorable context for the emergence of agonistic dialogic accounting: (i) the assisting PA must be independent on two counts; (ii) the antagonism underlying the manager-employee relationship must be overcome; and (iii) the assistance engagement must be recurrent, to contribute to a learning process. These three conditions, however, should not be interpreted as reflecting empirical determinism, since

the realities surrounding WCs are necessarily complex and difficult to predict (Gendron & Power, 2015).

5.3.1. *The thorny issue of PA independence*

The interviews indicated that the PA's positioning vis-à-vis the members of management and the WC can be an awkward issue. Appointed by the WC but paid by the firm, the PA is working in a context that is by nature conflictual and complex at the relational level because he/she must be independent of both the WC and management members – both organizationally and operationally (Guénin-Paracini, Malsch, & Tremblay, 2015).

Referring to independence of management, PA 19 from a specialized firm stated: *“So it’s a supplier-customer relationship where the idea of price doesn’t exist.¹⁹ The PA’s attitude toward management is very, very important. The WC expects the PA to show great independence of management, it doesn’t expect to hear stories, it wants analyses.”* This point was mentioned by several of the WC members interviewed, as in the following extract: *“They [PAs] still have to be independent of the management. At any rate, if management appointed and financed [the PA assisting the WC], we as elected representatives might have doubts about his independence”* (WC 6). Independence of management is a particularly sensitive point for the non-specialized firms, which accept both traditional corporate accounting engagements as well as WC assistance engagements. This idea was underlined by WC 8: *“It’s said that it’s better to work with a firm that has no relationships with employers and specializes in helping employees.”* In some cases, management tries to influence PA independence by proposing a specific PA of their choice. WC 8 told the following anecdote: *“She also suggested that we use her PA because the cost would be lower, but that wasn’t a good idea because of the risk that the management’s PA would only validate what management said.”* This is in line with Blondiaux’s (2008, p. 146) comments that PA assistance engagements can be viewed by the dominant actors as *“an intrusion”* and that they will thus try to *“give responsibility for consultation mechanisms to actors they have some influence over.”* The point is that proximity to management, which is particularly feared by WCs,

¹⁹ This “idea of price” refers to the idea that the WC (client) mandates the PA (supplier) for an engagement that is paid for by the firm. Its cost depends on the time spent by the PA, which varies in accordance with the size of the firm, the type of work carried out, and the degree of “collaboration” from management. Note that the PA sets fees, after consultation with the WC, and these fees do not have to be validated by the management team. However, management retains the right to take legal action contesting the fees if it considers them too high in view of the work actually carried out.

could jeopardize the PA's organizational independence (Guénin-Paracini et al., 2015), with the consequent possibility that sensitive matters or errors identified during the engagement might not be fully reported by the PA.

However, the PA's desire to remain independent of management must not be detrimental to his/her operational independence (Guénin-Paracini et al., 2015), which is reflected in the PA being able to detect all anomalies, especially because of the resources made available. According to Guénin-Paracini et al. (2015), operational independence (transposed to the case of PAs assisting WCs) is dependent on the goodwill of management. The PA needs to put into place a number of relational strategies to create a climate conducive to gaining the management's team cooperation. This is a crucial point that emerged from our analysis, as the collection of information necessary for the successful completion of an assistance engagement requires some cooperation of management, particularly when disclosure of the requested information is not a legal obligation (e.g., cost accounting). Management cooperation was considered by almost all the PAs interviewed as one of the factors that influence the success of their work. PAs thus had to work at their relationship with the management in order to bring them to "*partly play the game*" (PA 11). As PA 1 observed: "*Management is reluctant to give out information. It's up to each accountant to find a way to be conciliatory.*" Some PAs may even feel the need to bargain with management, as indicated by PA 18: "*If you give us this document, we'll let you off giving us that one.*" However, management resistance tended to fade over time, thus facilitating operational independence, as mentioned by PA 3: "*These [difficult] relationships, you go through them in the first few years, it's hard, but after that we're experienced in dealing with each other, our role is better accepted and the relations are totally normal, because they [the management] know the WC needs expert assistance to get information relating to their economic rights.*" Thus, in dealing with management, the challenge for PAs assisting a WC is ensuring organizational independence while also preserving their operational independence.

PAs also need to maintain operational independence of WC members. According to EM 2, "*We have to be of independent status, our job is to assist the WC with all its requests. But we can't side with the WC: we'd lose the respect of management.*" PA 6 added: "*The expert isn't a union representative.*" Thus, as noted by Gâche, Fortino and Tiffon (2013, p. 1): "*The PA must complement union action, not replace it.*" The risk is that relations with management would deteriorate, undermining the success of the engagement and the establishment of dialogue

between management and WC members. In some situations, the PA's positioning can be challenging because of longstanding ties between the large specialized (accounting) firms and the unions. Some PAs acknowledge a proximity to WC members but argue that this does not affect their independence. PA 11, belonging to a specialized firm closely linked to the CFDT union, expressed it this way: *"We remain totally independent, there are absolutely no financial or organizational ties. But independence doesn't mean that there are no ties at all."*

The PA's independence is thus fundamental to the creation of a climate conducive to agonistic democracy. Whenever a PA's proximity to management or the WC members is detrimental to independence, there is a risk of confining management and employees to relations that are not agonistic but antagonistic. In this configuration, the conflicts between the two "enemies" (Mouffe, 1999) – far from contributing to the emergence of agonistic democracy – are harmful to dialogue and the likelihood is high that monologism will be strengthened.

5.3.2. Overcoming antagonism is essential

In maintaining a certain degree of independence of management and WC members, PAs help to create the conditions in which the assistance device can open up a favorable space for democratic exchanges, particularly through plenary meetings. However, persistent antagonisms may hinder the establishment of such a space.

Indeed, although some management teams are amenable to setting up the assistance engagement (i.e., acceptance and adequate access to information), the fact remains that when WC members are not recognized as legitimate parties in the debates on firm management, their opinion is ignored or hardly taken into account in subsequent decisions. This point was made by WC 12, a member of a WC that only rarely makes use of PA services: *"I think that today, having the help of an expert makes no difference to the situation regarding social dialogue. Management ignores our experts. We can bring them in to guide us, but they [management] take no notice of them ... the board of directors never really pays attention to our proposals ... we never see the benefits of the decisions they make."* This view is symptomatic of a situation in which the social monologue existing in many firms is strengthened at the expense of introducing meaningful social dialogue: this is quite simply instrumentalized dialogism resulting in formatted democracy (Blondiaux, 2008). To overcome this situation, one essential condition is that managers come to perceive assistance engagements as a way to explore their socio-political differences with employees

(Brown & Dillard, 2013). The willingness of management to accept pluralism must be real and not only symbolic.

For WCs, the PA's presence can sometimes create strong expectations, with some members wanting the PA to act as an ally prepared to defend their cause against management in all circumstances. As WC 1, a member of the CGT union, noted: *"It's because we put far too much hope in the expert and we expected militant responses that they couldn't give us. [...]. It's often because of this misunderstanding that the experts sometimes feel a bit rebuffed by the militants, who want them to do political things rather than technical things."* Such expectations can lead to disappointment when the PA's findings do not support the committee's claims. WC 3, a CFDT member, highlighted this tension: *"There are some people who simply want the PA to demonize management but that's not their role. We want PAs to act as professionals and tell us what's going right, what's going wrong, and what they're worried about, and then it's up to us."*

Thus, if WCs are to build a democratic space, the work of PAs must be carried out in a context where WC members and management see themselves as *"legitimate adversaries"* (Mouffe, 1999), able to surmount the antagonism that has historically marked their relationship.

5.3.3. Recurrent PA assistance as a foundation for learning

The last point favoring the emergence of agonistic democracy is the recurring nature of PA assistance engagement. If accounting is to become a foundation for employee "emancipation" in business management, PA assistance must be provided more than occasionally. Very often, especially in medium-sized firms, the PA is first called in because of specific concerns or events (e.g., layoffs). It is often at such times that the WC members and even management come to realize the importance of the PA's continued involvement. PA 3 expressed this idea several times: *"In fact, when you start a job for a new WC, things are built up gradually. At first it seems like they [the members] are drowning and then, over the years, they become more comfortable."* EM 2 told us about a long-term engagement intended to make the WC autonomous: *"Our job is to help them increase their skills, bringing the right things at the right time, and that means you need an engagement that lasts long enough for them [the members] to become autonomous."* Recurrent assistance from the expert, and the good understanding of the firm's situation that results from it, can strengthen the effectiveness of engagements triggered by urgent and

conflictual matters and thus better protect employee interests. The following two quotes express this idea: *“When we do it [call in a PA] every year, the day when there’s an urgent issue, the PA knows the firm and understands the situation; if you don’t call the PA in regularly, only on the day when a redundancy plan²⁰ is announced, the PA will be dealing with everything for the first time, he/she’ll be finding out about emergencies”* (WC 7, elected to a large WC that regularly calls in a PA); *“And then there are the policy decisions in some trade unions that think there should be a PA in every firm so that the day everything goes wrong, training and trust are already in place between the PA and the WC members”* (PA 17, expert in a specialized firm).

Recurring PA assistance engagements over several years can thus foster the transition from the objective of translating accounting figures to the much broader objective of building up the accounting skills of WC members, enabling these previously excluded actors to voice their own logic and viewpoints (Vinnari & Dillard, 2016). Accounting could thus become a language of exchange and interaction between the WCs and management, promoting a process of collective learning and, in the best cases, an acceptance of the alternative solutions offered by WC members.

6. Discussion and conclusion

Although in some cases WCs struggle to build real spaces for exchange and debate, we discuss here how in other cases PA assistance may help to bring the WC closer to a “hybrid forum” which fosters the emergence and development of agonistic democracy. However, this idealized vision of PA assistance to the WC should not mask the risks associated with this device, which all correspond to difficulties in promoting pluralism and real democratic spaces within firms.

6.1. The hope of building an agonistic democratic space in firms through the dialogic use of accounting

Most WC members interviewed said that it was difficult for them to interpret and use accounting information when discussing economic issues in their WC, even though some of them were

²⁰ In France, the law requires that firms with more than 50 employees that are planning to lay off at least ten employees over a period of one month (Article L. 1233-61 of the Labor Code), carry out a job redundancy plan. The aim of the plan is to limit the negative consequences of the layoffs on the employees affected by the operation.

somewhat knowledgeable about accounting. In the vast majority of cases, these elected employee representatives had the status of “laypersons” – as opposed to the managers who produced the accounting data and thus had the role of “experts.” The result of this situation, as pointed out by Floquet and Nikitin (2018), is that as things stand the disclosure of accounting information to WC members is not enough to lay the groundwork for an industrial democracy inside firms, contrary to the intent of French law. In such a context, the WCs’ lack of control of “*managerial governmentality*” (Metzger et al., 2015, p. 15) prevents them from being in the right conditions to defend their investment in human capital, thus reinforcing management hegemony over employees and the antagonistic relations between the two parties. This “unipolar” view of organizations is contrary to the idea of pluralism advocated by several authors (e.g., Brown & Dillard, 2013; Mouffe, 1999, 2005; Vinnari & Dillard, 2016). The fact is that pluralism is not self-evident, as it is opposed to the natural reaction of power to resistance, i.e. constructing a defense system against any ideas and values likely to threaten its hegemony. Those with power aim to stifle critical thinking by developing their own membership codes, concepts and languages (Reber, 2013). Accounting language in this sense can be considered a defense system used by the dominant party, as both the accounting system itself and how it is used can alienate employees (Amstrong et al., 1996; Covalleski et al. 1996; Tinker et al., 1982) – and our study, to a certain extent, confirms this assertion. Situations of refusal to engage in dialogue then appear (Vinnari & Dillard, 2016), which may further exclude and discourage the elected WC members from dealing with economic issues. They thus remain confined to the position of the dominated party, dependent on accounting figures they do not understand, and as a result focus increasingly on the WC’s social and cultural rights.

Yet when this refusal to engage in dialogue is surmounted, our study shows that PA assistance to the WC may be able to spur employee participation in debates on firm management, in some cases through a dialogic use of accounting by managers and employees. The WC then resembles a “hybrid forum” in which an independent third party (the PA) has a key role in providing “laypersons” (the elected WC members) with a reading of the accounting information that differs from that given by the top managers. The role of PAs is thus to make accounting language accessible and understandable, thereby equipping WCs with arguments that can help them contest the monopoly of managers on the firm’s management. In this context, PAs can be perceived as “*translators*,” “*mediators*,” or “*facilitators of debate*” whose role, according to

Callon et al. (2001, p. 256), is to give previously excluded actors access to debates. The PAs act as catalysts in the relationship between management and employees, being at the center of a language game whose rules they need to know and respect in order to facilitate discussion of the firm's economic situation and make sure the views of both employee and management are heard in a specific, dedicated space. This role is not easy to fulfill because of the need to maintain organizational and operational independence, and also because conflicts between managers and employees may well persist despite the discussions.

Understood from a dialogic perspective (e.g., Brown, 2009), accounting is not intended to resolve conflicts, especially through consensus-seeking, but rather to allow the confrontation of ideological orientations that may give rise to agonistic, healthy conflicts that are sources of debate and learning for every actor involved (e.g., Gendron, 2002; Chenhall et al., 2013). In this context, PA assistance offers WCs the possibility of going beyond the class conflict theorized in a Marxist approach by providing a framework that enables management-WC conflicts to take place in a context of agonistic democracy. The conflict thus ceases to be infertile and becomes fertile, with an emphasis on the need for political solutions that can only be achieved by confronting viewpoints. As our results show, in accordance with the work of Mouffe (1999, 2005), it is through this shift in conflictuality that enemies are transformed into legitimate adversaries who accept the need to respect "*democratic procedures*," thus entering into a "*conflictual consensus*" (Mouffe, 2016, p. 30) – brought to light through the role of the PA. This shift in conflictuality occurs at two levels. First, through their work, PAs help legitimize the voice of elected employee representatives vis-à-vis management, and offer a sound basis for management's recognition of different opinions. Second, the WC members, having been equipped with proper resources by the PAs, can use the accounting information (now decoded, translated, and stripped of the mystique surrounding its objective and indisputable nature) to make counterproposals to the management's propositions. PA assistance therefore appears to be a way to enable employees to express themselves and to reveal the existence of a multitude of representations (voices) concerning the way the firm is managed. Accounting, in becoming this source for dialogue, paves the way for exchanges whose intended outcome is not a consensus but rather a learning process through the progressive construction of common knowledge based on opposing positions that meet head on. This learning process, which enriches the thinking of

management and WC members alike, needs time to yield tangible effects on the dialogue between the two parties, leading to the slow construction of pluralism.

In such circumstances, the circulation of information that is usually confined to the management level becomes beneficial and could help overcome the sometimes opportunistic and strategic disclosures of accounting information to employees noted by Floquet and Nikitin (2018). PA assistance to WCs can therefore be a means to restore the committees' objective of democracy and moving them away from the emptier, watered-down version that can result when WCs are not assisted by an expert. In particular, PA assistance can help bring the WC from the state of a plural social organization, in the sense of having a plurality of actors, to the state of a pluralistic organization that recognizes the diversity of opinions held by a diverse range of actors. Our study shows, however, that the hope of plurality can hide powerful illusions about the effectiveness of the PA assistance to build a space conducive to agonistic democracy.

6.2. A device that can be a source of illusions fostered by the dominant system: Reflections and future perspectives

The expected positive effects of assistance engagements on organizational democracy depend on a range of structural conditions and may conceal risks supported by the dominant system. These conditions, identified through our field study, are not mutually exclusive and are particularly related to the central issue of PA independence. PAs, through their work and attitudes, can influence these conditions and their overall arrangement to ultimately draw the contours of a hybrid forum, thereby providing a good foundation for agonistic democracy and pluralism in firms. Thus, the initiation and continuation of the process of agonistic democratization requires, among other things, that PAs find a balance in their work, which is sensitive by nature, between the way they perform their engagement and the tripartite relationship it underpins. Although the interviews provided a glimpse of how PA assistance to the WC can promote a dialogic use of accounting, these results should not mask the risks associated with such assistance engagements.

The first of these risks is that the engagement will be instrumentalized for the purpose of strengthening the capitalist system. This idea is in line with Callon et al.'s (2001) observation that hybrid forums may serve opportunistic purposes when they are used to prepare potentially controversial decisions or as legitimizing tools. The risk here is that the assistance device only

gives WC members the illusion of participating in decision-making, thereby legitimizing the decisions made by management. According to Callon et al. (2001, p. 244), this amounts to little more than “*getting people to speak in order to silence them more effectively, instead of flushing out the unexpected in what is said in order to give it weight*” Indeed, the ideal pursued by these engagements is not to convince employees to share managers’ definition of reality, nor even to reach consensus (e.g., Farjaudon & Morales, 2013; Ogden & Bougen, 1985), a principle dear to deliberative democracy. In such a case, the WC would be little more than a rather “*wild*” hybrid forum conceded by management with the aim of “*anticipating objections the better to be able to brush them aside, or of giving the illusion of a debate, which they then ignore*” (Callon et al., 2001, p. 244). It is also argued that this illusion of participation also makes it difficult for employees and unions to take radical positions (Holzer, 2008), effectively reducing their bargaining power. Our more general point is that PA assistance should never be a “*democratic imposture*” to soothe management-employee relations through the dominant actors’ instrumentalization of WC participation in discussions (Blondiaux, 2008, p. 140). Acceptance of the PA must, on the contrary, go beyond mere appearances to become part of a perspective of radical change in which the employees, as contributors of human capital, are just as fully owners of the firm as the shareholders. The PA must not play a role of “*smuggler of financialization*” (Morales & Pezet, 2010) by propagating managerial values in a reluctant union environment.

The second risk is believing that PA assistance can contribute to changing the accounting system. Dialogic use of accounting does not solve the problem of the lack of neutrality in the accounting system; in other words, accounting is not bias-free. To the extent that the accounting system remains unchanged, PAs cannot make that system emancipatory. They can, nevertheless, help employees to emancipate themselves from the accounting system, and thus no longer be alienated, by giving them a different and more critical reading of the accounts and showing them the ideological underpinnings of the current system. From a broader perspective, though, we believe that PA assistance to WCs should lay the groundwork for going beyond the current vision of accounting as serving financial capitalism (e.g., Chwastiak & Young, 2003; Chiapello, 2007; Dillard & Vinnari, 2019) and reducing employees to simple expenses that firms bear in order to increase their financial value (Ezzamel, Willmott, & Worthington, 2008). Although the ideal for employees would be to change the accounting system so that it no longer considers them as expenses but as real contributors of capital on the same level as shareholders, it is

nevertheless clear that PA assistance can be a basis for initiating changes within the system. In other words, although expertise is not a miraculous solution for democracy, it certainly could be a means for establishing a degree of pluralism in organizations. Our study thus supports Dillard and Vinnari (2019), who lay the foundations for reflection on the construction of a critical dialogic accountability, which they encourage others to continue as a way to more deeply explore the issue of pluralism in organizations.

In conclusion, as Chiapello (2017) notes, critical research struggles to see accounting as a tool for emancipation. Only a few studies (e.g., Gallhofer & Haslam, 2019) have focused on how accounting can be used with a view to emancipating dominated actors. Our study offers some response to this issue and encourages continued work on this topic in order to collectively lay the foundations for another way of performing, using and thinking about accounting. Although this study has limitations (e.g., some interviews were conducted by telephone), it nevertheless opens up the research field to explorations of the PAs' role regarding what they can contribute to social dialogue. Addressing assistance engagements from other angles by interviewing new sets of actors (e.g., management, WCs that do not use the services of a PA) would also help to widen reflection on the capacity of these engagements to create favorable conditions for the emergence of an agonistic democratic space in firms. Similarly, this research could be extended by a longitudinal case study of a WC in which PA assistance has established a framework for developing agonistic democracy. Future studies could also complement the literature in examining diverse forms of democratic governance and the emancipatory role accounting can play therein. Finally, such research could investigate how the different types of powers and counter-powers available to employees might be combined in the context of resistance or challenge to the dominant power of management.

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Figure 1. Principles of Dialogic Accounting

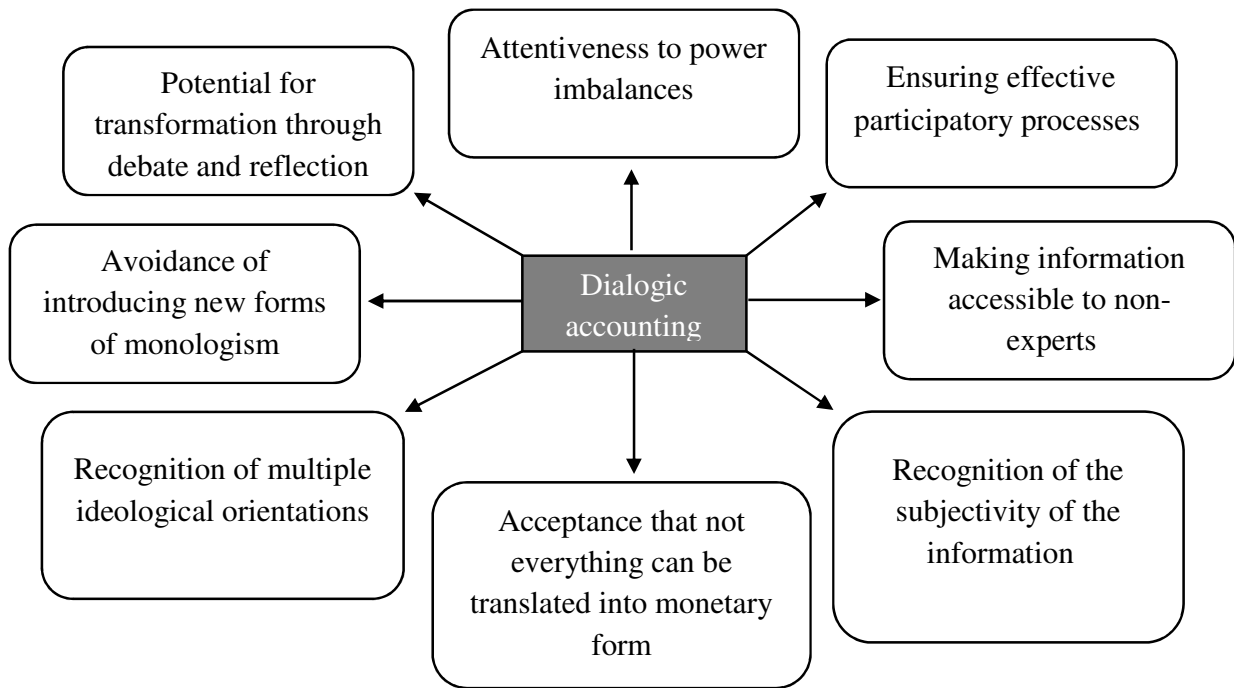


Table 1. Interviews with Public Accountants (PAs) and Engagement Managers (EMs)

Date	Type of interview	Duration	Job function	Interviewee code	Type of accounting firm
15/10/2015	Face to face	28 min	PA	PA 1	Non-specialized
15/10/2015	Face to face	52 min	EM	EM 1	Specialized
19/10/2015	Face to face	39 min	PA	PA 2	Non-specialized
28/10/2015	Face to face	1 h 12 min	PA	PA 3	Specialized
28/10/2015	Face to face	3 h 06 min	PA	PA 4	Non-specialized
30/10/2015	Face to face	2 h 28 min	PA	PA 5	Non-specialized
30/10/2015	Face to face	37 min	PA	PA 6	Specialized
02/11/2015	Face to face	35 min	PA	PA 7	Non-specialized
03/11/2015	Face to face	48 min	PA	PA 8	Non-specialized
05/11/2015	Telephone	1 h 04 min	PA	PA 9	Specialized
06/11/2015	Telephone	58 min	EM	EM 2	Specialized
10/11/2015	Telephone	1 h 47 min	PA	PA 10	Specialized
11/11/2015	Telephone	1 h 10 min	PA	EM 3	Specialized
12/11/2015	Telephone	1 h 20 min	PA	PA 11	Specialized
26/11/2015	Telephone	1 h 10 min	PA	PA 12	Non-specialized
02/12/2015	Telephone	1 h 05 min	PA	PA 13	Specialized
03/12/2015	Telephone	1 h 03 min	PA	PA 14	Non-specialized
03/12/2015	Telephone	1 h 05 min	PA	PA 15	Specialized
05/12/2015	Telephone	1 h 05 min	PA	PA 16	Non-specialized
08/12/2015	Face to face	1 h	EM	EM 4	Specialized
08/12/2015	Telephone	1 h	PA	PA 17	Specialized
11/12/2015	Telephone	48 min	PA	PA 18	Specialized
17/12/2015	Telephone	1 h 19 min	EM	EM 5	Specialized
21/12/2015	Telephone	49 min	PA	PA 19	Specialized

Table 2. Interviews with Works Council (WC) Members

Date	Type of interview	Duration	Job function	Interviewee code	Union	Years on the WC	WC size	Use of PA
18/04/2016	Face to face	28 min	Union delegate	WC 1	CGT	10	Large	Exceptional
09/05/2016	Face to face	25 min	Secretary	WC 2	CGT	20	Medium	Regular
25/02/2016	Telephone	26 min	WC member	WC 3	CFDT	20	Medium	Regular
01/06/2016	Telephone	37 min	Secretary	WC 4	CFE-CGC	14	Large	Regular
15/06/2016	Telephone	31 min	Secretary	WC 5	USAPIE	12	Medium	Regular
12/07/2016	Face to face	52 min	Secretary	WC 6	CGT	5	Large	Regular
21/09/2016	Telephone	1 h 16 min	Assistant secretary	WC 7	CFDT	6	Large	Regular
10/05/2016	Face to face	45 min	Secretary	WC 8	CFDT	12	Medium	Regular
07/10/2016	Telephone	44 min	Assistant secretary	WC 9	CFDT	10	Large	Exceptional
07/10/2016	Telephone	1 h 03 min	Secretary	WC 10	CFDT	31	Large	Regular
07/10/2016	Telephone	1 h 04 min	Secretary	WC 11	CFDT	3	Large	Exceptional
10/10/2016	Telephone	52 min	Union delegate	WC 12	CFDT	3	NS	Exceptional

* WC size is measured by the number of elected members: small (3 to 4), medium (5 to 7) and large (more than 8). "NS" means the interviewee did not give the requested information.

CGT: *Confédération Générale du Travail*; CFDT: *Confédération Française Démocratique du Travail*; CFE-CGC: *Confédération Française de l'Encadrement*; USAPIE: *Union des Syndicats et Association Professionnelle Indépendants Européens*.