

Re-politicizing Social and Environmental Accounting through Rancière: On the Value of Dissensus

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Acknowledgements

Earlier versions of this paper were presented at the Interdisciplinary Perspectives on Accounting Conference, Stockholm in July 2015, and the Interpretive Policy Analysis Conference, Lille, France in July 2015. We are grateful for the feedback of participants and reviewers at these events. Special thanks also to the Editor, David Cooper, and the anonymous reviewers for their helpful and constructive comments. We wish to also thank the Royal Society of New Zealand for supporting this research through the Marsden Fund. This work was supported by two funded programmes “Dialogic Accounting: The Challenge of Taking Multiple Perspectives Seriously”, Contract No. VUW1011 and “Corporate Chameleons, Greenwashing and Counter Narratives”, Contract No. 09-AUT-015.

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The aim of this paper is to demonstrate the value and potential of Jacques Rancière's writings in developing social and environmental accounting (SEA) in ways that help revitalize democratic politics. Key concepts and theoretical insights from Rancière's own texts and commentaries by others are presented and the political potential of SEA theory and practice reflected on. We argue that Rancière's account of politics as a radical challenge to the established order based on egalitarian logic and supporting historical examples highlight the limitations of consensus-oriented SEA engagement and demonstrate the need for, and enabling potential of, dissensus in opening new social realities. In stark contrast to the post-political trends that dominate in SEA and contemporary neoliberal democracies, we show how Rancière's insights on emergent political demands and the staging of dissensus in opposition to police logic contribute to debates on SEA engagement. We illustrate the power and originality of Rancière's thinking by re-examining two SEA studies – those of Unerman & Bennett (2004) and Archel, Husillos & Spence (2011) – through a Rancièrian lens.

Keywords: Rancière, SEA, engagement, accounting, democracy, politics

Consensus is not peace (Rancière, 2010a, p. viii).

1. Introduction

There is widespread recognition of the need for new accountings that facilitate democratic forms of decision-making and accountability, and thus enable citizens to have stronger voice in corporate and public sector governance.¹ A critical issue for accounting in this context, and SEA in particular, concerns the 'best' forms of engagement to bring about progressive change. This issue has been the subject of significant and sustained debate, with widely divergent positions on the questions that Norval (2009, p. 297) highlights as central in democratic theory, namely those concerning political voice:

¹ This literature is extensive and dates back to at least the 1980s, e.g., Boyce (2000), Brown (2009), Brown, Dillard & Hopper (2015), Gray (2002), Gray, Dey, Owen, Evans & Zadek (1997), Lehman (1999), Morgan (1988), Mouck (1995), O'Dwyer (2005) and O'Leary (1985).

The terrain of democratic theory can be conceived of as that domain in which the central questions at stake are those concerning ‘voice’: who can speak, when, in what capacity, for whom, with what legitimacy, in what tone?²

Notwithstanding widespread acceptance of the need to recognize difference and plurality, until recently, both SEA and critical accounting academics have favoured consensus-oriented approaches to organizational and social change (e.g. Lehman, 1995; 1996; 1999; Power & Laughlin, 1996; Unerman & Bennett, 2004). However, there is a growing body of literature which highlights the limits of consensus, especially the way it depoliticizes and reinforces the dominant neoliberal order (e.g. Brown, 2009; 2017; Brown & Dillard, 2013a; 2013b; Brown et al., 2015; Farjaudon & Morales, 2013; Gallhofer & Haslam, 2017; Gallhofer, Haslam & Yonekura, 2015; Shenkin & Coulson, 2007; Spence, 2009; Tregidga, 2017; Vinnari & Dillard, 2016). Most problematically, as several of these studies emphasize, consensus-oriented engagement has failed to address the challenges of speaking and being heard when trying to engage non-hegemonic arguments.

Since Brown’s (2009, p. 314) identification that SEA is “inadequately theorized to cope with difference and diversity, despite its claimed pluralist underpinnings”, there has been a growing literature which argues for democratic debate that “takes pluralism seriously”. This and other literature³ highlights the limits of consensus-oriented engagement and explores SEA’s political potential. Much of this work draws on Laclau and Mouffe (1985) and, in particular, Mouffe’s (1993; 2000; 2005; 2013) advocacy of agonistic democracy as an approach that takes ideological conflicts seriously. Rancière’s writings form part of this larger body of radical democratic thinking that addresses the de-politicizing impacts of consensus-oriented approaches and offers alternative visions of democratic politics and engagement.⁴ Of central

² Debates within SEA about engagement involve consideration of who to engage with, how engagements should be structured, and how they contribute to progressive change. While Adams & Larrinaga-González (2007), among others, favor working with organizations practising SEA, others focus on critique and civil society efforts to challenge neoliberal hegemony (Spence, 2009). Conceptualizations of engagement have important consequences for the kinds of public spheres, dialogue and accountings they encourage – whether thinking about corporate and State interactions with citizens (e.g. multi-stakeholder dialogue initiatives), or SEA academics’ own interactions with business, government and civil society. All give rise to important questions relating to the politics of voice, including “what it means to have voice and to speak” or “to be heard” (Norval, 2009, p. 298).

³ For example, Archel et al., (2011), Brown & Dillard (2013a; 2013b), Cooper, Taylor, Smith & Catchpole (2005), Dillard & Brown (2012), Gallhofer et al. (2015), Shenkin & Coulson (2007) and Spence (2009).

⁴ In addition to Chantal Mouffe, Ernesto Laclau and Jacques Rancière, this includes the work of Aletta Norval, James Tully and William Connolly. While radical democratic theorists share an interest in contingency and pluralization processes, there are important differences between them. Where relevant to our arguments, we draw out these differences in our discussion.

interest in considering SEA engagement, Rancière's writings put issues of domination and the denial of voice at the heart of politics (Deranty, 2003a, p. 150).

While existing literature on SEA, pluralism/(ant)agonism and "the political" discusses the limitations of consensus-oriented approaches to democracy and social change, it does not say much about how democratic politics might be brought about or how SEA academics and others might work together to challenge neoliberal hegemony. To better understand how progressive democratic contestation and engagement might be achieved, we need a better understanding of the conditions for its emergence and its success. Rancière's work, we argue, provides a deeper appreciation of both the barriers to, and opportunities for, progressive politics. In particular, his texts and historical examples highlight the enabling role of dissensus in opening new social realities. As Chambers (2011, p. 304) observes, and as we illustrate below in relation to SEA, the power of Rancière's approach lies in the conceptual resources he provides for rethinking politics in terms of "what politics means... what it is and what it does".

Since the 1990s when his texts were first translated into English, Rancière's writings have had increasing impact across a range of disciplines.⁵ However, except for a recent paper by Li & McKernan (2016), they have not yet been applied in accounting.⁶ In line with our interest in developing SEA as an explicitly political practice, our focus here is on Rancière's texts on politics and democracy. We argue that Rancière's conception of politics as a radical challenge to the established order based on egalitarian logic offers much to SEA and extends beyond what is currently in the literature. His writings offer theoretical resources to deepen critiques of consensus-oriented engagement and to highlight and analyze the need for, and value of, a politics of dissensus in addressing social injustices and ecological unsustainability.

In this paper, we use Rancière's work to extend critiques of consensus-oriented approaches to SEA engagement in three main ways. First, we elaborate on how consensus politics has led to a contemporary political economy context dominated by post-politics, and how SEA is implicated in this. Second, we emphasize the need for, and value of, a politics of dissensus based on radical egalitarianism in producing new social realities. Third, we highlight the

⁵ This is evidenced by the growing body of literature devoted to his work; e.g., Bowman & Stamp (2010); Chambers (2011); Davis (2010); Deranty (2010); Deranty & Ross (2012); May (2008, 2010); Rockhill & Watts (2009); Norval (2012a); Tanke (2011) and special issues in *Parallex* (15(3) 2009) and *Borderlands* (8(2) 2009).

⁶ Li & McKernan (2016) explore the implications of Rancière's thought for accounting and human rights. As discussed in section 6, while we agree with aspects of their analysis, our reading of Rancière offers reasons for far more optimism with respect to the progressive potential of counter-accounting practices.

dangers of focusing on democracy as an institutional regime – and the importance of political struggles and extra-institutional politics. We argue that Rancière’s account of the police-politics relationship and political processes helps understand how SEA engagement can contribute more effectively to contemporary democratic struggles. Rancière’s work is especially valuable as it confronts the ‘dark side’ of post-politics, yet still provides reasons for optimism. Specifically, as we elaborate, Rancière’s theoretical insights and historical studies help in understanding: (i) key political processes that could help address post-politics and foster progressive change, namely assertions of equality, appropriation and disidentification, and appreciation of the aesthetics of politics; (ii) how politically effective SEA engagement strategies might be devised (e.g. the need for dissensus and attention to the creative staging of alternatives); and (iii) the risks/dangers associated with all police orders (e.g. the ongoing need to resist conformism).

The paper is organized as follows. The next section discusses SEA and post-politics, situating consensus-oriented SEA as part of a political economy context pervaded by post-politics. This is followed by an overview of Rancière’s police-politics framework and his emphasis on the importance of dissensus in producing new social realities. We then focus on four aspects of Rancière’s account of political processes we consider especially pertinent to SEA engagement: distinguishing *logos* from *phone*; assertions of equality; appropriation and disidentification; and the aesthetics of politics. We also reflect on the limits of Rancière’s politics. After that we demonstrate the value of Rancière’s thinking for SEA by re-examining two prior SEA studies – those of Unerman & Bennett (2004) and Archel et al. (2011) – through a Rancièrian lens, and discuss how Rancière’s thinking can help re-politicize SEA more generally. We have selected these two papers for two main reasons. Firstly, both studies speak to the challenges of articulating and having counter-hegemonic positions heard in corporate and public policy settings, and, as our re-examination of these papers using Rancière demonstrates, the ways in which multi-stakeholder initiatives can reinforce post-politics. Secondly, both studies begin to address the politics of SEA and the role (if any) of corporations and institutions such as, inter alia, the Sustainability Accounting Standards Board, Global Reporting Initiative, International Integrated Reporting Council and the International Accounting Standards Board, in developing SEA practices. In this sense, our paper has relevance not only for SEA, but for those interested in “re-politicizing” accounting regulation more generally (e.g. Cooper & Morgan, 2013; Young, 2006). Brief concluding remarks are then made.

2. SEA and post-politics

The consensual times we are currently living in have thus eliminated a genuine political space of disagreement. However, consensus does not equal peace or absence of contestation (Rancière cited in Swyngedouw, 2009, p. 609).

This paper addresses SEA from a new angle, as part of a wider political economy context of post-politics. Post-politics refers to politics as “the art of suppressing the political” (Rancière, 2007a, p. 11)⁷ and involves a particular staging of social and environmental issues utilizing neoliberal governing technologies. These are based on instrumental rationality, technocratic management, market mechanisms, a high reliance on ‘expert’-driven initiatives, and consensus-oriented partnerships (e.g. new public management, win-win stakeholder engagements). (Social and environmental) accounting, through its focus on risk management, market-based evaluations of the value relevance of disclosure, collaborative SEA experiments with business, and measuring and managing (e.g. carbon accounting, balanced scorecards, integrated reporting), is deeply implicated in these post-political trends.

Under the influence of neoliberal hegemony, democracy and politics have become reduced to the polic(y)ing of social and environmental change (Swyngedouw, 2009). Environmental politics, for example, is conceptualized as “a politics reduced to the administration and management of processes whose parameters are defined by consensual socio-scientific knowledges” (Swyngedouw, 2009, p. 602). Conflict is denied, along with the need for spaces where political and philosophical differences can be engaged.

Environmental post-politics can be seen as part of a broader “end of politics” vision with its roots in the collapse of the Soviet system (Rancière, 2004), the rise of neoliberal governmentality and the idea there is no alternative to neoliberal capitalism, all of which have helped close down “debate, disagreement and dissensus” (Swyngedouw, 2009, p. 601). Democracy and good governance are (re)conceived “as a form of consensual dialogue in a neutral terrain, with technical solutions that benefit everyone in society” (Brown, 2009, p. 319). Political decisions are treated as technical in nature, with a focus on addressing problems through incremental reforms within the logic of neoliberal capitalism. “Consensus around these solutions became the supreme democratic value” (Rancière, 2004, p. 4).

⁷ The prefix “post” here does not denote “after”, but rather accords with Rancière’s method of doubling terms to stage dissensus. Similarly, “post-democracy” does not mean “a period of history after the ‘end of democracy’”; but rather the logic underpinning “a set of discourses and practices which turn democracy into its contrary” (Rancière, 2009a, p. 116).

As Mouffe (2005, pp. 48-51) highlights, the “third-way” thinking associated with neoliberal governance suppresses politics by, for example, eschewing the ‘old fashioned’ idea of identifying adversaries and challenging power relations. While consensus-oriented engagement is meant to foster democracy, it arguably does the opposite:

Consensual policymaking, in which the stakeholders (i.e. those with recognized speech) are known in advance and where disruption or dissent is reduced to debates over the institutional modalities of governing, the accountancy calculus of risk and the technologies of expert administration or management, announces the end of politics, annuls dissent from the consultative spaces of policymaking and evacuates the proper political from the public sphere (Swyngedouw, 2009, p. 609).

In promoting the “illusion of a pluralism without antagonism” (Mouffe, 1995, p. 1535), consensus creates democratic deficits that manifest in several ways – for example, increasing political apathy and cynicism, narrow interpretations of liberal values,⁸ and growing inequalities that make it clear “*we* are not all in the same boat”.⁹ Moreover, as (properly) political public spheres are increasingly seen as irrelevant, collective passions have often re-focused around right-wing populism and fundamentalist identity politics. As Mouffe (2013, pp. 119-123) argues, the third-way thinking that has dominated liberal democracies since the 1980s meant that “it was mainly through right-wing populist parties that [particularly working-class] people were able to vent their anger against such a post-political situation”. While the emergence of Occupy and anti-austerity campaigns over the last decade reflect far more progressive responses, “in both cases, what is at stake is a profound dissatisfaction with the existing order” where democratic citizens are deprived of opportunities to “make their voices heard and choose between real alternatives” (Mouffe, 2013, p. 119).¹⁰

We contend that SEA – particularly the technocratic/managerial strand (see Brown & Dillard, 2013a for discussion) – is part of, and reinforces, this post-political condition. Drawing on Rancière, our aim here is to theorize and (re)surface the political – something we argue is necessary for interrogating SEA and addressing social injustices and ecological unsustainability.

⁸ For example, liberty as the “freedom to shop” or make “lifestyle choices” (Brown, 2009, p. 319) or political ‘equality’ as the right to vote.

⁹ Swyngedouw (2009, pp. 602-603) highlights the contradictions of post-politics using the example of spiralling energy prices in 2008. Some environmentalists welcomed this as helping to lower oil consumption. However, as other impacts became evident – food crops being replaced with bio-fuels, food and transport prices rising well beyond the reach of poor people – riots signalled “the environment is indeed a deeply political matter, one cut through by all manner of social antagonisms, radical disputes and profound disagreements”.

¹⁰ As we write, we are witnessing the “Trump” phenomenon which can be interpreted in a similar way. We return to the issue of distinguishing progressive and regressive forms of dissensus in section 6.

In *Hatred of Democracy*, Rancière (2006a) directly challenges consensus-oriented accounts of politics. His main targets are those that seek to confine democracy within strict limits or suggest the possibility of a social world or spaces beyond antagonism. “Democracy” for too many, he argues, is mainly about controlling the excess that threatens established orders; the excess that, for him, keeps democracy alive. Rancière argues that political philosophers from the Ancient Greek thought of Plato and Aristotle to the Enlightenment tradition of Marx, Arendt and Habermas have all, in different ways, tried to eliminate politics by replacing the *dis-order* of political struggle based on radical egalitarianism with their own hierarchical orderings (Chambers, 2011, p. 304).¹¹

Rancière (1999, p. ix), by contrast, emphasizes the equivocal relationship between the assurance of Enlightenment philosophy (e.g. Habermas’s “ideal speech conditions” designed to reach a universalistic consensus) and the “unruliness” of actual democracy, which can upset the smoothest of stories. Rancière returns to classical texts and historical examples to show that democracy has always marked “the place of those who have no specific properties allowing them to govern” (Norval, 2012a, p. 814). He rejects accounts of democracy that treat it as a system of government or a particular way of life (Rancière, 1999, p. 101). It can occur regardless of whether societies or institutions are organized “democratically”. Indeed “the paradox or scandal of democracy”, Rancière (1999, p. 61) argues, is “its lack of any proper foundation” and ability to disrupt the most ordered of societies. Democratic excess captures the idea that underneath all social orders, there rests a contingency that is brought out in political moments reminding people that society is not a “gravitational order” (Deranty, 2003b, para. 30); that domination can be challenged no matter how much those committed to a prevailing order try to naturalize its conventions and keep everything in its ‘proper’ place.

In the contemporary neoliberal context, politics is suppressed through a focus on allegedly apolitical techniques and consensus-oriented democracy. Governors rely on “including all in a consensual pluralist order and on excluding radically those who posit themselves outside the consensus” (Swyngedouw, 2009, p. 610). The political community tends to be reconfigured as “an *ethical* community” and dissenters are not supposed to exist “since everyone is included” (Rancière, 2006b, pp. 6-7). Those who do not fit or join the consensus are ignored,

¹¹ Marx, for example, highlights antagonisms in capitalist societies but seeks to overcome them through dialectic synthesis, offering the promise of a world beyond politics. Arendt recognizes “the social” may unduly constrain “the political”, but nonetheless seeks to contain politics within its proper sphere. Habermas’s deliberative model of communicative rationality, as we elaborate below, fails to recognize the rationality of disagreement.

marginalized and demonized. This leads some to see democracy as “the enemy” and to look for “ways out of democracy” (*Powison* special issue, 2011). Radical democrats, by contrast, seek to revitalize politics through new understandings of democracy and engagement. Our focus, as elaborated below, is on Rancière’s work and its value for responding to post-politics.

3. Rancière’s police-politics framework

Politics is specifically opposed to the police (Rancière, 2001, Thesis 7).

Rancière draws a sharp distinction between *the police* and *politics*, emphasizing the oppositional nature of the police-politics relationship. He borrows the term ‘police’ from Foucault to denote an established social order and the activities which create order through the distribution of names, places and functions:

The police is... an order of bodies that defines the allocation of ways of doing, ways of being, and ways of saying, and sees that those bodies are assigned by name to a particular place and task; it is an order of the visible and the sayable that sees that a particular activity is visible and another is not, that this speech is understood as discourse and another as noise (Rancière 1999, p.29).

Policing refers to ways of dividing and giving visibility to different parts of a social order and comprises everything that helps achieve that order and, in particular, the hierarchical relations it establishes. This includes, inter alia, the laws, principles, ideas, institutions, techniques and routines that legitimate and enact the assumptions of inequality that underpin all social orders (e.g. based on differences of wealth, race, class or expertise).

Both Foucault and Rancière see subjects as produced through political processes, and both are interested in policing in terms of an overall distribution of roles, places and activities. However, whereas (particularly early) Foucault tells “histories of how people come to be created into certain kinds of subjects” through knowledge/power relations, Rancière provides tools for understanding how people, recreate themselves by refusing their assigned places or identities in a given order (May, 2009, p. 115). As Rancière (2016, p. 37) explains:

Foucault saw thought at work in the techniques of power. But where he was interested in power, I was interested in resistance; I wanted to see thought as also being at work in the practices of those who resist power, in polemical practices, in political struggles.... both thinking as it is realized in instruments of domination, but also thinking as it is realized in forms of struggle, words of struggle.

Rancière’s focus, like Arendt’s, is on “spaces of appearance” rather than “spaces of surveillance” (Marquez, 2012). Policing is not so much about “the ‘disciplining’ of bodies” as

in Foucault, but rather the rules “governing their appearing” (Rancière, 1999, p. 29),¹² and the politics that challenges this. Thus whereas Foucault focuses on *the police*, Rancière emphasizes the *police-politics relationship* and especially the way resistance and politics emerge “out of a presupposition of equality” (May, 2008, p. 68).

In his writings on ac/counting, Rancière (2001, para. 19) highlights “there are two ways of counting the parts of the community”. The first is the police way that “only counts empirical parts – actual groups defined by differences in birth, by different functions, locations, and interests that constitute the social body”. Empirical parts, that is, that warrant an ac/counting based on police logic. The police – according to this dominant rationality – count all that can be and is worth counting. The police way of ac/counting involves a specific *distribution of the sensible* that asserts “the absence of a void and of a supplement” (Rancière, 2001, para. 19).¹³ It dismisses the idea of any democratic excess – the “police must count all” and there is “nothing more to count” (Chambers, 2011, p. 307). The second way of counting – *politics* – breaks with police order by counting *the uncounted* or the *part that has no part* (Rancière, 2001, para. 19) in the name of radical equality. Ac/counting processes here surface what is not visible or sayable in the allegedly complete logic of the police – its contradictions, remainders and exclusions. The part with no part break with and reconfigure the social order by declaring a wrong and confronting police logic with egalitarian logic. Refusing their assigned places, these surplus subjects confront “what is” with “what is not”. Through dissensual political action, they disrupt the distribution of the sensible and verify their equality:

Spectacular or otherwise, political activity is always a mode of expression that undoes the perceptible divisions of the police order by implementing a basically heterogeneous assumption, that of a part of those who have no part, an assumption that, at the end of the day, itself demonstrates the sheer contingency of the order... (Rancière, 1999, p. 30).

Politics, in short, disrupts the “normal(ized)” order and produces new social realities. It occurs because those who have no right to ac/count “make themselves of some account” (Rancière, 1999, p. 27) through their assertions of equality. They step out of their recognized places and – employing various strategies we discuss later – claim rights and display abilities they are not

¹² For example, historically the police has constructed the workplace as a private space and regulated the way workers appear and participate in it differently from “the ways of seeing and saying proper to what is called the public domain” (Rancière, 1999, p. 29).

¹³ A *distribution of the sensible* is a relation “between being in a specific space and time, performing specific activities, and being endowed with capacities of seeing, saying, and doing that ‘fit’ those activities” (Rancière, 2009b, p. 275). Accounting technologies, as Foucauldian analyses have emphasized, can be seen in this way: enabling a certain way of seeing, saying and doing.

supposed to have, and make visible wrongs that are not supposed to exist. Breaking with police logic, they expose and use the contradictions, remainders and exclusions of the police order to effect progressive change.

Political subjects emerge “*through* the act of politics” (Chambers, 2011, p. 307). Thus “the uncounted” cannot be equated with a specific group (e.g. the poor, workers, refugees); but rather denotes “a supplement to any [police] count of individuals, groups, and identities” (Rancière, 2003a, para. 13). “The people” appear where *political* disputes are conducted (Rancière, 1999, p. 100) involving the clash of the two counts and their associated logics. Politics disrupts the police distribution of the sensible such that “it makes understood as discourse what was once only heard as noise” (Rancière, 1999, p. 30).

Rancière provides the example of Rosa Parks’ refusal to move from her bus seat in 1950s Alabama to illustrate his conception of a political dispute, emphasizing the way her and her supporters’ actions staged a confrontation of two logics – the unequal distribution of bodies in the social order and “the equal capacity of speaking beings in general” (Rancière, 1999, p. 42) – thus disrupting the “common sense” of the dominant order:

The young black woman of Montgomery, Alabama, who, one day in December 1955, decided to remain in her seat on the bus, which was not hers, in this way decided that she had, as a citizen of the United States, the rights she did not have as an inhabitant of a State that banned the use of such seats to individuals with one-sixteenth or more part of ‘non-Caucasian’ blood. And the Blacks of Montgomery who, a propos of this conflict between a private person and a transportation company, decided to boycott the company, really acted politically, staging the double relation of exclusion and inclusion inscribed in the duality of the human being and the citizen (Rancière, 2006a, p. 61).¹⁴

In refusing her “proper location” and asserting her equality Parks posed a fundamental challenge to the police order – both its legitimacy and base assumptions. Her claim for recognition could not be met without transforming that order’s way of saying, doing and being (Rancière, 1999, p. 55). By taking rights she was not supposed to have, she helped make a new common sense visible and revealed the wrong in what had been presented as correct and accounted for (Woodford, 2014a, p. 376). Her political action and related boycotts were pivotal in producing inscriptions of equality, in the form of civil rights, that continue to provide resources for others to engage in their political struggles.

¹⁴ The pioneering feminists who decided to vote and stand as candidates in elections they ‘could not’ vote in, and to ‘take’ men’s jobs they were not ‘capable of’, similarly opposed and disrupted police logic, producing “new solidarities and sites of activism” that helped loosen the grip of patriarchal society (Honig, 2014, p. 209).

Just as there are no ‘natural’ subjects of politics, nothing is inherently political and anything can become political. Action is political not because of its object, nor where it occurs, but due to its form – “the setting up of a dispute” between the opposing logics of hierarchy and equality (Rancière, 1999, p. 32). Thus:

The same thing – an election, a strike, a demonstration – can give rise to politics or not [depending on whether it opposes hierarchical and egalitarian logic]... A strike is not political when it calls for reforms rather than a better deal or when it attacks the relationships of authority rather than the inadequacy of wages. It is political when it reconfigures the relationships that determine the workplace in its relation to the community. The domestic household has been turned into a political space not through the simple fact that power relationships are at work in it but because it was the subject of argument in a dispute over the capacity of women in the community (Rancière, 1999, pp. 32-33).

Political subjects render visible a wrong of the police order (e.g. women’s ‘place’ in the world) by staging a dispute that reconfigures the order “by implementing a basically heterogeneous assumption” (Rancière, 1999, p. 30). This is not Enlightenment rationality as it embraces contingency and dissensus but, as Rancière’s historical examples demonstrate, nor is it “the dark night of power in which the capacity to argue will run aground – particularly the capacity to argue about right” (Rancière, 1999, p. 45).

Radical equality is central in Rancière’s account of politics as it opens space from which police thought can be tested and wrongs made visible. This requires the part of the uncounted – who disrupt common sense views of what can be said and who can say it. Importantly equality and freedom are not offered or given – they are assumed, practiced and *verified* (Rancière, 1991, p. 137). To effect progressive politics, the uncounted must engage communities through dissensus (e.g. over what equality means, and whose freedoms count).

Moreover, politics is not about challenging “inequality on behalf of others assumed incapable of emancipating themselves” (Tanke, 2011, p. 36). Rancière contends that academic analyses aimed at demystifying social relations, for example, too often reinforce hierarchies by emphasizing oppressive structures and the hopeless position of the dominated.¹⁵ His studies of workers’ emancipation (based on workers’ own texts), by contrast, show the most prominent claim asserted by “workers and the poor was... the claim to visibility” (Rancière, 2003b, p.

¹⁵ Thus while Rancière (2003b, p. 202) agrees with Arendt that politics is a matter of performances and appearances that produce new social realities, he claims she is too bound by a Platonic opposition between those deemed capable/incapable of entering the political realm; assuming “the unseen... do not realise they are not seen” and cannot make sense of “a demand for visibility”. Boltanski (2011) levels similar criticism at Bourdieu.

202). Indeed, for Rancière (2003b, p. 202), politics begins “when those who ‘cannot’ do something show that in fact they can”.

In short, politics has no ‘proper’ or ‘natural’ subjects, topics or places. Nor is it just about power relations or voicing “pregiven, objective interests” (Norval, 2012a, p. 815). Rather it takes the form “of a clash between two partitions of the sensible” (Rancière, 2001, para. 25). A meeting of hierarchical police logic and egalitarian logic and the making visible of “what had no business being seen” (Rancière, 1999, p. 30). In the opposition between politics and the police, the locations and objects of both are inextricably connected. This connection is not a merger but rather a linkage that must “remain ‘other’ to that order” (Chambers, 2011, p. 310) through the staging of dissensus.¹⁶ Making “a supplement possible in the face of a social order that says it has no supplement” and doing so in a way that avoids incorporation into “what is already given” (Chambers, 2011, p. 305) is difficult and helps explain why politics is rare, unusual and unpredictable (Rancière, 1999, p. 17).

As discussed in section 2, we contend conventional accounting and SEA has helped to reduce politics to modes of governing in the contemporary neoliberal order. The technocratic managerialist/market-based methods of measurement and organization which dominate thinking and practice, the urging of elites to address wrongs through business case logics, and engagement practices which focus on consensual dialogue all operate “within the contours of the existing social order” (Swyngedouw, 2009, p. 605). We argue, through Rancière, the need to (re)surface politics in and through SEA – recovering it from a focus on governing, measuring, management, polic(y)ing and consensus-oriented engagement. To this end, we examine the processes involved in enacting politics more closely in the next section, before using Rancière’s work to re-examine Unerman & Bennett (2004) and Archel et al. (2011).

4. Enacting politics: staging dissensus and opening new social realities

What makes politics an object of scandal is that it is that activity which has the rationality of disagreement as its very own rationality (Rancière 1999, xii).

In this section we examine Rancière’s account of the processes involved in staging dissensus and opening up new social realities. We focus on four aspects we consider are key in

¹⁶ As Chambers (2011, p. 310) elaborates: “For the disruptive force of politics to be preserved, it must... remain external to the police order that it would disrupt. Yet politics as pure ‘externality’ would preclude the necessary ‘meeting of the heterogeneous’ that enacts politics. Hence, politics must be other to police, but not purely other”.

understanding the value of Rancière's work for SEA and addressing post-politics: distinguishing *logos* from *phone*; assertions of equality; appropriation and disidentification; and the aesthetics of politics. These aspects are all central to questions of democratic voice, but not yet sufficiently addressed in SEA theory or practice. To help us draw out the limits of Rancière's politics, we also reflect on critiques of his work.

Distinguishing phone from logos – what counts as intelligible voice?

Rancière, like many theorists addressing the politics of voice, starts with Aristotle's observation that *logos* (intelligible voice) distinguishes humans from animals, those with *phone* (mere voice). This enables people to discuss political affairs rather than being limited to expressions of (dis)pleasure. While the *logos/phone* division is often taken as self-evident, Rancière emphasizes the terms require interpretation – allowing them to be used to suppress politics, especially when coupled with the policing of *private* and *public* spheres:

If there is someone you do not wish to recognize as a political being, you begin by not seeing them as the bearers of politicalness, by not understanding what they say, by not hearing that it is an utterance coming out of their mouths. [Likewise] to refuse the title of political subjects to a category – workers, women, etc... it has traditionally been sufficient to assert that they belong to... a space separated from public life... And the politics of these categories has always consisted in re-qualifying these places, in getting them to be seen as the spaces of a community, of [the people] getting themselves to be seen or heard as speaking subjects.... (Rancière, 2001, para. 21).

Humans are always exposed to an excess of words – what Rancière calls *literarity* – that represents on the one hand “the egalitarian powers of language” (i.e. the ability to challenge and transform the police order through political speech) and that, on the other hand, those who claim to “speak correctly” use to keep people in “their proper place” (Rancière & Panagia, 2000, p. 115). As Rancière summarizes, humans are political beings:

first, because we have the power to put into circulation more words...; secondly, because this fundamental ability to proliferate words is unceasingly contested by those who claim to “speak correctly”— that is, by the masters of designation and classification who, by virtue of wanting to retain their status and power, flat-out deny this capacity to speak (Rancière & Panagia, 2000, p. 115).

Rancière highlights the obstacles those seeking to expose wrongs face in speaking and being heard as intelligible voice. In his seminal text *Dis-agreement*, he provides the example of a nineteenth-century French writer, Pierre-Simon Ballanche, and his retelling of a Latin historian's report of the Roman plebeian succession on Aventine Hill. The Latin historian interprets the event as “a revolt, an uprising caused by poverty and anger” that sparks “a power play devoid of all meaning” (Rancière, 1999, p. 23). Ballanche shows the historian is unable to see the event differently because he cannot conceive of it as “a quarrel over the issue of

speech” (Rancière, 1999, p. 23). Ballanche, by contrast, focuses on the senators’ discussions and plebeians’ speech acts, reconceptualizing the conflict as one where the key issue “involves finding out whether there exists a common stage where plebeians and patricians can debate anything” (Rancière, 1999, p. 23). Initially, at least:

The position of the intransigent patricians is straightforward: there is no place for discussion with the plebs for the simple reason that plebs do not speak... [L]ogically the only thing that could issue forth was noise... no situation of linguistic exchange can possibly be set up, no rules or code of discussion. This verdict does not simply reflect the obstinacy of the dominant or their ideological blindness; it... expresses the sensory order that organizes their domination... [T]he consul Menenius, who imagines he has heard the plebs speak, is a victim of sensory illusion. The order that structures patrician domination recognizes... no *speech* capable of being proffered by... beings of no *ac/count* (Rancière, 1999, pp. 23-24).

In addressing issues of democratic voice and domination, Norval (2009, p. 304) highlights that Rancière helps us identify the crucial question at stake: is there a common stage where plebeians and patricians (or their modern-day counterparts) “could debate anything and, if so, how is this possible?” How is a common stage established? Of key interest for radical democrats is the possibility of staging and making visible “demands that have no business being heard or seen” (Norval, 2009, p. 304) based on police logic.

Rancière provides numerous examples of police orders rejecting speech acts because people did not – or could not – convey their arguments within the terms of the dominant consensus. In particular, when the uncensored are developing demands and their political identities, they may struggle to clearly articulate the wrongs they seek to make visible to others. Conveying the injustice of the ‘proper’ practices of police orders is arduous work, although they are often seen as *obvious* injustices in hindsight. People may later be shocked they did not see certain practices as wrong (e.g. refusing women the vote, apartheid, imprisoning gay people) or deny they ever supported or participated in them.

Political theorists draw on Cavell’s (1990) analysis of Ibsen’s play *A Doll’s House* to illustrate domination and the experience of being denied voice. In doing so they develop aspects of Rancière’s account of politics. The play, set in Norway in the late 1800s, relates the story of Nora’s marriage to Torvald.¹⁷ Nora, a seemingly ‘normal’ housewife becomes increasingly resentful of her situation, and leaves her husband to escape what many would now – thanks to the Noras of the world and feminist critiques – recognize as patriarchal property relations. As Owen (2001, pp. 148-149) summarizes:

¹⁷ Three different spellings are used in the literature – Torvald, Thorvald and Thorvold. We refer to Torvald but, when citing direct quotes, keep the spelling that appears in the original text.

Nora struggles to express... her inchoate sense of injustice: 'I could tear myself to pieces' and 'I must find out which is right – the world or I'. The dilemma in which Nora finds herself is that to speak in the language of the moral consensus, represented by her husband Torvald... is not to be able to give expression to her conviction of injustice; while to find other, new, words and ways of speaking capable of expressing this conviction is to be held... not to speak (in the relevant sense) at all – as, for example, when Torvald responds... 'You're ill, Nora – I almost believe you're out of your senses'... What Cavell draws to our attention... is the way in which the moral consensus of society denies Nora's (political) voice... – her (political) identity remains obscure because the terms on which she could make intelligible... her sense of injustice are denied to her.

Norval (2009) highlights the egalitarian logic at work in Nora's struggle to articulate the wrong she clearly feels, and the way Torvald's patriarchal response deprives her of voice by treating her as foolish, ill or mad. This is exacerbated by the 'private' and supposedly 'non-political' sphere in which their exchange takes place. For example, when Torvald demands to know why she secretly borrowed money, Nora replies:

'it's hard to say; I really don't know... All I know is that I think quite differently from you about things.' And, 'I know quite well that most people would agree with you... and that you have warrant for it in books; but I can't be satisfied any longer with what most people say, and with what's in books. I must think things out for myself and try to understand them.' Thorvald, in turn, questions her having a moral sense, and accuses her of 'talking like a child,' like one who does not understand the world she lives in... (Norval, 2009, p. 306).

As Cavell (1990, p. xxxvii) stresses, the denial of voice here is not the work of a rogue but rather "the moral consensus" spoken by "respectable" people. Torvald does not so much refuse to discuss matters with Nora, but rather denies she is offering dialogue. In Rancière's terms, we see the division of voice between *phone* (Nora heard as noise) and *logos* (Torvald enjoying intelligible voice). Nora's claims are irrational (*non-sense*) from the perspective of police logic. Her situation helps demonstrate that democratic engagement is not about having voice *per se* but "*one's own voice*" (Owen, 2001, p. 154); or, in Rancièrian terms, not being confined to police logic. Focusing on the dominant consensus, by contrast, marginalizes those "who do not belong to the culturally hegemonic group(s)" (Owen, 2001, p. 154). It allows Torvald to reassure himself and others he is "beyond reproach" and that Nora has "no claim against him, or the institutions of their society" (Cavell, 1990, p. xxv).

From a Rancièrian perspective, Nora and others like her – in refusing to conform to the 'good sense' of police logic – stand as exemplars in their struggles to verify their equality. Through refusing their 'proper' places, they disrupt and transform the police order. As Norval (2009, p. 306) highlights, Nora's rejection of the police distribution of the sensible also acts as a call to others to open themselves "up to other, foreign possibilities since there are no readily

available responses to her”.¹⁸ Assuming a modicum of democratic responsiveness, a reply that the status quo should be taken as given is clearly inadequate:

I have to be willing to count that groan as an indication that you are in pain or – as Jacque Rancière will show us – count your speech as political speech rather than just a subjective expression of discontent... this involves a very different understanding of what it means to make an argument (Zerilli, 2005, p. 141).¹⁹

In marked contrast to Habermasian accounts of communicative rationality, inchoate claims, ‘groans’ and other passionate utterances – as *supplements* to the police order that challenge the dominant consensus – are key aspects of political argumentation and social change processes.

Radical democrats draw links between Rancière and Cavell’s historical examples and contemporary struggles for recognition by Indigenous peoples and others. Rather than conventional accounts of pluralism that focus on established stakeholders, they address a politics of *pluralization* and *becoming* through which emergent voices “periodically press to allow a new identity, right, good, or faith to cross the threshold of legitimacy” and where “if a movement succeeds, the self-understanding of both it and existing constituencies is altered” (Schoolman & Campbell, 2008, p. 307). As Norval (2009, pp. 298-299) observes, such situations are increasingly evident both in:

existing Western democracies that find the normative and institutional frameworks in which their conceptions of democracy are rooted being questioned, and in the wider world where those struggling for a sense of control over their own lives find themselves in a context in which their very struggles cannot be heard and understood as democratic.

A politics of *inclusion* is inadequate as it fails to address “emerging identities, demands, and claims that fall outside the parameters of dominant discursive orders” (Norval, 2009, p. 297). Rancière’s work, by contrast, highlights the need to engage with “the difficult process of the emergence and articulation of new struggles and voices” (Norval, 2009, p. 299) to counter possibilities of exclusion through the denial of voice. These struggles should, as we elaborate in sections five and six, be central in developing SEA engagement that helps revitalize democratic politics (see also Brown et al., 2015).

¹⁸ Norval (2009) develops Rancière’s account of politics here in the hope of encouraging those who do count in the police order to open themselves up to change.

¹⁹ In terms of post-structural accounts of individuals as conflicted selves this includes being willing to acknowledge parts of ourselves that feel suffering as forms of political speech.

Assertions of equality

Equality is at the centre of Rancière's writings. In Rancière's account, people emerge as political subjects by asserting equality and exercising rights and capabilities they are not supposed to have. The uncounted refuse their assigned places in the police order and offer other ac/cunts that enable them to resist their domination (Tanke, 2011). Through illegitimate "part-taking", they break with the existing distribution of the sensible and articulate new political demands that oppose the police order (Panagia, 2010, p. 100). Contra Marx "(re)interpreting the world" provides a means of transforming it (Rancière, 2007b, p. 277).

As Rancière's examples highlight, the way people narrate themselves is key. In the successful cases, the uncounted assert themselves as equals rather than emphasize their domination. Rancière (1989, pp. 82-83) shows, for example, how workers emancipated themselves when, recognizing their exploitation, they started thinking and acting as equals. Affirming themselves and their reason as equal to those who dominated them, they produced "a type of worker belonging to a different history than that of mastery". Harnessing the power of politics they broke the connection between their occupations and capacities in the police order – that held they had no capacity (and ensured they had little time) to engage in the agora, assembly or theatre. Through diverse demonstrations of equality they fashioned "a different body and a different 'soul' for this body"; those employing "capacities for feeling and speaking, thinking and acting, that do not belong to any particular class, but which belong to anyone and everyone" (Rancière, 2009c, pp. 42-43). The emancipatory moments they carved out for themselves (e.g. as worker-philosophers and poets) fuelled their desire for the equality they saw and felt, but did not (yet) have;²⁰ a desire that grew and spread like an incurable fever (Rancière, 1989, pp. 82-83). As Woodford (2015, p. 825) summarizes, Rancière's hopeful message is that when people see themselves as equals, but find this equality is denied by others, the contradiction will help stimulate progressive politics.

Equality, from this view, cannot be pinned down definitively. Demonstrations of equality – without which *inequality* is unthinkable – are always "one-off" performances (Rancière, 1999, p. 34). Rather than trying to pre-determine what "total equality" means, Rancière encourages us to think in terms of "diverse moments of equality" (Woodford, 2014b, p. 178) where political subjects challenge the wrongs of specific police orders. While for Rancière equality

²⁰ Due to the material conditions associated with the police distribution of the sensible (e.g. long working days), these started in small ways such as writing in journals at night (Rancière, 1989).

is the only universal axiom of politics, any particular demonstration will “fall short of being truly universalizing” (Woodford, 2015, p. 814). Thinking of equality as a presupposition that can be verified, but is itself unfinalizable, allows us to celebrate the gains achieved through past political struggles, without being blind to ongoing injustices; including those thrown up by new social orders however progressive we think or hope they might be. It also supports political action in relation to all sorts of inequalities – bodily, economic, social, environmental and so on (Chambers, 2011, p. 321). Attempts to *fix* the meaning of equality, by contrast, are corrosive of democratic struggles – another form of policing (Rancière, 2004).

Relatedly, politics cannot be specified in terms of scale. Political subjects effect change and reconfigure police orders in countless ways, resulting in both far-reaching changes (e.g. new modes of production, gender roles) as well as smaller steps within wider pathways of change (Woodford, 2015, p. 828). Emancipation, for Rancière, is best conceived as a “twisted path”; more of a spiral rather than either a straight path that provides “a steady ascent through history” or a “circle of illusion” where nothing improves (Woodford, 2015, p. 828).

Appropriation and disidentification

Rancière highlights the tangled nature of police-politics relations – he rejects the idea of a ‘pure’ politics operating in its own space. Politics engages with and in the police order “by rephrasing and restaging social issues, police problems, and so on” (Rancière, 2011, p. 8). In doing so it operates “in places and with words that are common to both” (Rancière, 1999, p. 33), but in a way that opens a dispute between egalitarian and police logic.

Here Rancière emphasizes that transformed societies are not imagined or created from nothing. Political subjects draw on police resources but disrupt them in ways that make them ‘other’ to that order. They employ police concepts, ideals, practices and declarations but do “strange and unexpected things with them” (Woodford, 2014a, p. 376) as, for example, when worker-poets in the 1800s took on bourgeois practices for their own purposes. By adopting police ways – but always with a “crucial swerve or digression” that avoids “reproducing domination” (Rancière, 1989, p. 82) – they enable the emergence of new publics and political demands. These practices of appropriation or democratic ‘takings’ (Honig, 2001, p. 100) are evident in several of Rancière’s texts. In the Aventine Hill case discussed earlier, for example, the plebeians appropriate the speech of the ruling patricians through mimicry and:

establish another order, another partition of the perceptible, by constituting themselves... as speaking beings sharing the same properties as those who deny them these. They... execute a series of speech acts that mimic

those of the patricians: they pronounce imprecations and apotheoses; they delegate one of their number to go and consult *their* oracles; they give themselves representatives by rebaptizing them (Rancière, 1999, p. 24).

By transgressing their proper roles, they write “‘a name in the sky’: a place in the symbolic order of the community of speaking beings, in a community that does not yet have any effective power” (Rancière, 1999, p. 25). “Atypical patricians” go to see “what is going on in this staging of a non-existent right”, report back to the Roman Senate and, after a council of elders, the senators (grudgingly or not) conclude that “since the plebs have become creatures of speech, there is nothing left to do but to talk to them” (Rancière, 1999, pp. 25-26). The plebeians, through political action, make themselves of account and institute a shared stage of dispute.

Rancière also cites the “exemplary dialogue” at the trial of the revolutionary Blanqui in 1832 as an example of appropriation and disidentification. When asked by the judge to state his profession, Blanqui responds “proletarian” refusing to identify with then recognized professions (e.g. carpenters, tailors, masons). When the judge objects that proletarian is not a profession, Blanqui retorts: “It is the profession of thirty million Frenchman who live off their labor and who are deprived of political rights”. The judge, on reflection, agrees and instructs the court clerk to “list proletarian as a new ‘profession’” (Rancière, 1999, p. 37). In appropriating the term and giving it new meaning,²¹ workers provided themselves with “an *un-identity*” that named the collective who “exercised the capacity for public action that they were not entitled to exercise, that they were not supposed to possess” (Rancière, 2007c, p. 564).

Dis-identifying from their assigned “‘identities, capacities, desires, and interests [as] defined by the police”, the uncounted create new political subjectivities and collectives that produce new social realities (Tanke, 2011, p. 67). They re-appear as a people who stage dissensus and achieve a common world of political dispute – a political community that connects “an ‘us’ to a ‘them’” (Rancière, 1999, p. 54) and ties the assertions of equality “to conflict between parts of society” (Rancière, 1999, p. 39). Disidentification, in short, involves:

removal from naturalness of a place, the opening up of a space where anyone can be counted since it is the space where those of no account are counted, where a connection is made between having a part and having no part... (Rancière, 1999, p. 36).

Through disidentification and appropriation, the uncounted produce new ways of being, doing and saying and show “no social order is based on nature, no divine law regulates human

²¹ Proletarian was initially an ancient Roman judicial category that referred to people whose existence was defined in terms of “mere reproduction” (child-making) and exclusion from public life (Rancière, 2007, p. 564).

society” (Rancière, 1999, p. 16). Political bonds are forged through *dis*-identifying with the dominant consensus and available subject positions (Norval, 2012a, p. 815). As noted above, the uncounted cannot be equated with pre-defined interest groups (e.g. the poor, workers). Political subjectivity is about coming together to stage dissensus and make wrongs visible – “an opposition of logics that count the parties and parts of the community in different ways” (Rancière, 2001, para. 19). For example, “the clash between the ‘rich’ and the ‘poor,’... is the struggle over the very possibility of these words being coupled, of their being able to institute categories for another (ac)counting of the community. The Occupy movement’s slogan “we are the 99%” offers a contemporary example, although the efficacy of their staging of dissensus is debatable (Mouffe, 2013, pp. 109-119).

The aesthetics of politics

Politics, for Rancière, is “irreducibly aesthetic” (May, 2009, p. 115), requiring considerable creativity and imagination. Rancière emphasizes the power of words to bring wrongs to visibility and develop alternatives. The excess of words – or *literarity* – enables “poetical/political” inventions that challenge the police distribution of the sensible (Rancière, 2007c, p. 560). Alternative logics, in terms of both the words used to name things and modes of communication, stimulate dis-identification from police ac/counts and help open up new social realities. Political subjects draw creatively on a range of strategies to stage dissensus to set up “a conflict between one sensible order and another” (Rancière, 2007c, p. 560).

Political subjects are highly attentive to the ambiguities of rules, methods, words and the possibilities they offer for (re)invention. Here Rancière distinguishes his emphasis on aesthetics from other forms of critique, political realism and deliberative models of communicative rationality; politics is about reconfiguring “that which is given in the sensible” (Rancière & Panagia, 2000, p. 115). Political subjectivization denotes a “capacity to reconfigure the relation between the visible and the sayable... between words and bodies” as seen in the English Revolution when popular preachers “began to use the word *tyrant* (which, ‘technically speaking,’ refers to an ancient form of power) as a term of political contest” and when workers used the term *proletariat* to refer to a new political collective (Rancière & Panagia, 2000, p. 115). The power of these words – like Occupy’s “we are the 99%” – lies not in their technical or literal meaning, but in their capacity to oppose police logic for the purposes

of staging a wrong. They show how, through aesthetics, those denied status as speaking beings “make their claims or make room for themselves” (Honig, 2001, p. 100).²²

Rancière’s politics, the bringing together of things that according to police logic have no business being connected, leads to his metaphor of *staging* – politics aimed at bridging “the gap between a place where the demos exists and a place where it does not” (Rancière, 1999, p. 88). This means first setting up the relationship between the two places “as theater, inventing the argument, in the double logical and dramatic sense of the term, connecting the unconnected” (Rancière, 1999, p. 88), in attempts to make wrongs visible to others. As Woodford (2015, pp. 824-825) observes, the larger the gap that can be bridged the greater the potential for progressive change – but bridging is challenging and risky. The aim is to transform social reality rather than stage political moments that get tidied up through a few minor changes to the current order. Successful staging of dissensus, as Rancière shows, requires daring, creative practices.

As practitioners of literarity, political subjects construct speech that exceeds and opposes police categories (e.g. reinterpreting key concepts, connecting things in new ways) and which, at least initially, the police order refuses or is unable to hear. Rather than the dialogic interaction most deliberative democrats envisage,²³ they objectify police discourse and critique it from opposing perspectives to highlight the divided speech situation and demonstrate there are alternatives (Russell & Montin, 2015). They welcome partiality as a way of giving voice to non-hegemonic views and engaging opposing logics – establishing a political community that binds “the given to what is not given... what belongs to what does not belong” (Rancière, 1999, p. 138). Politics thus “lodges one world into another”; for example, “the world where the factory is a public space within the one where it is considered a private one” and “makes visible that which had no reason to be seen” (Rancière, 2001, para. 24).²⁴

²² Rancière (1991, ch. 3) emphasizes this ability to open up new social realities lies in the “equality of intelligence”. He is not referring here to academic ability but rather highlighting that “the same intelligence makes poetic fictions, political inventions or historical explanations, that the same intelligence makes and understands sentences in general” and that political subjects use these “common powers of linguistic innovation... to make... objects visible and create connections between them” (Rancière, 2011, p. 14). This shared capacity of *all* speaking beings to construct and disclose meaningful worlds enables emancipatory politics.

²³ Some deliberative democrats do see value in dissensus (see Brown & Dillard, 2013b for discussion).

²⁴ This example also highlights that politics breaks out *within* the police order, confounding accounts of politics that seek to clearly distinguish ‘political’ and ‘social’ realms. Politics opposes and transforms, but cannot be wholly external to, the police (Chambers, 2011, p. 317).

Rather than notions of ‘social contracts’ and similar, politics here is “primarily conflict over the existence of a common stage and over the existence and status of those present on it” (Rancière, 1999, pp. 26-27). A key challenge lies in establishing the stage exists for use by speakers “who can’t see it and who can’t see it for good reason *because* it doesn’t exist” (Rancière, 1999, p. 27). Those who name the conflict have to speak from positions which, according to police logic, are of no account – that do not qualify as intelligible voice. Not only is their status as speakers denied, but also often the objects and issues they seek to debate.²⁵ By transgressing the ‘normal’ ways of being together, they must establish the shared stage of dispute for the confrontation between police and egalitarian logic. To return to the example above, the plebeians – who have no right to be counted as legitimate voices – must make themselves of account. The “discussion” of wrong here:

is not an exchange – not even a violent one – between constituent partners. It concerns the speech situation itself and its performers... [T]hose who have no right to be counted as speaking beings make themselves of some account, setting up a community by... placing in common a wrong that is nothing more than this very confrontation, the contradiction of two worlds in a single world: the world where they are and the world where they are not, the world where there is something “between” them and those who do not acknowledge them as speaking beings... and the world where there is nothing (Rancière, 1999, p. 27).

The plebeians – like the political subjects in the Rosa Parks example – stage “a wrong by conducting themselves... as equals to those who have previously dominated them” (Norval, 2012a, p. 815). Using a range of strategies (e.g. arguments, mimicry, poetics and props) to oppose police logic, they establish a shared stage of dispute with the patricians and produce new social relations.

Political voice here is not about inclusion in an extant order, but “disidentification” and “removal from the naturalness of a place” (Rancière, 1999, pp. 36-37). It “takes the form of *disagreement*” with the police distribution of the sensible; providing “an interruptive moment, in which new subjects and new spaces of community come into existence” (Norval, 2014, p. 72). While consensus postulates that a given community has been fairly counted – Rancière highlights the need for opposing ac/counts. Whereas the police present the community as unified, for Rancière political community is about processes of “splitting into two”, and “working the interval” between different worlds.

Democracy, for Rancière (2007, p. 49), is a “community of sharing” in two senses both of which emphasize oppositional police-politics relations: membership in a common world that

²⁵ For example, in the sustainability area there are deep disagreements about whether problems exist, what they are, how they should be addressed and who is competent to act.

is “expressed in adversarial terms, and a coming together which can only occur in conflict”. To assert this “world of shared meaning is always transgressive” and thus it cannot be “a space of consensus”. History shows that assertions of egalitarian logic always involve elements of “forced entry” and, in opposing established common sense, symbolic violence:

proving one is correct has never compelled others to recognize they are wrong. In order to uphold one’s correctness other kinds of arguments have always been needed... [T]he reasonable arguments of the strikers of 1833 were audible... only because [earlier events] had torn them from the nether world of inarticulate sounds and ensconced them by a contingent forced-entry in the world of meaning and visibility. The repetition of egalitarian words is a repetition of that forced-entry, which is why the space of shared meaning it opens up is not a space of consensus... It assumes a symbolic violence both in respect of the other and in respect of oneself (Rancière, 2007a, p. 49).

Rancière provides several examples of actors engaging in natalistic politics. They draw imaginatively on police resources (e.g. prior legal precedents, existing belief systems) to do important bridging work, but avoid domestication. Through words and imagery (e.g. appropriating concepts, using metaphors, art-works) and diverse forms of communication (e.g. debates, polemics, theatre, protests, strikes) these political subjects bring new possibilities, publics and social realities into being. They stage dissensus by bridging different divisions of the sensible in an oppositional manner. For example, the French revolutionary Olympe de Gouges’ testing of the rights of ‘man’ asserting that “if women are entitled to go to the scaffold [i.e. political equals to men, as enemies of the revolution], they are entitled to go to the assembly” (Rancière, 2004, p. 303) and Jeanne Deroin’s presenting “herself as a candidate for a legislative election for which she cannot run” (Rancière, 1999, p. 41). While equality is asserted *against* the police, such examples also highlight the use of appeals to inscriptions of equality in the established order that previous political struggles have secured (in the case of elections anyway, if not the dubious honour of having a ‘right’ to the death penalty).

In addition to reasons and arguments, political subjects enact politics through using humour, parody and mimicry to make new things thinkable, sayable and do-able, appealing to both existing and emergent publics. They develop political speech that exceeds and disputes the prevailing distribution of the sensible, and which at first appears non-sensical to those entrenched in police logic. However, over time, these creative political practices help people look anew at their norms and ways of life, revealing their strangeness, contradictions, and contingency – what (Norval, 2007) refers to as “aspect change”. In short, the aesthetics of politics acts as a catalyst for progressive change by depriving the police distribution of the sensible of its taken-for-grantedness and subjecting it to dispute (Tanke, 2011).

Those who successfully disrupt police logic are often demonized at the time for their “excesses”, and their radical contributions and “inaugural powers” are also glossed over in history books. As Honig (2014, p. 212) observes, they are often re-written as people who anticipated the current order or were ahead of their time rather than celebrated as political actors who took societies down paths they did not want to go and may not otherwise have travelled. Rancière, by contrast, shows us the crucial part challenging police logic plays in reconfiguring “who we might become” (Tanke, 2011, p. 69).

Limits of Rancière’s politics

Like most influential scholarship, Rancière’s writings have both inspired and worried those who have engaged with them. While Rancière is widely credited for highlighting the disruptive qualities of politics, aspects of his work are viewed as under-developed or problematic. Tanke (2011, p. 150), for example, remarks that while Rancière’s account of politics has much to offer, the operation of dissensus and equality remain somewhat abstract. He asks:

How, given the overwhelming tendency of the world to naturalize its distinctions, distributions, silences, and prejudices, do people manage to conceive the world otherwise? What enables subjectivities to create connections, affirm equality, and depart from the overall sensory logic of the day? What distributes and redistributes the sensible? What, in short, drives the processes of politics and artistic invention?

While egalitarian logic provides the normative underpinning of Rancière’s work (May, 2008, p. 128), Rancière rejects the idea of trying to inscribe politics into institutional forms. For him, equality “is always a one-off performance” that “turns into the opposite the moment it aspires to a place in the social or state organization” (Rancière, 1999, p. 34). Here Rancière departs from other radical democrat thinkers who propose ways of institutionalizing agonistic democracy to support ongoing democratic struggles (Wingenbach, 2011).

Relatedly, some radical democrats argue that Rancière draws too sharp a division between politics (“the part of the uncounted”) and the police.²⁶ Rancière tends to depict the police order in homogeneous terms – but, as Norval (2012a, p. 817) emphasizes, Rancière’s own historical examples show that some of “the counted” respond imaginatively or learn from new demands (e.g. the Blanqui trial where the judge agreed to add proletarian to the court’s list of recognized

²⁶ Rancière (1999, pp. 30-31) does emphasize that one police order may be “in every way preferable” to another and we are not to draw “the nihilistic conclusion” all police orders are the same. The better forms of police are those that remain open to breaches of their “natural” logic but “whether the police is sweet and kind does not make it any less the opposite of politics”. Nor should we forget the horizontal dimensions of any given social order “are produced by politics” (Chambers, 2011, p. 321).

professions).²⁷ In this sense, there are no fixed rules about which individuals or groups enact politics or their roles in terms of who creates, critiques or adjudicates. As Honig (2014, p. 209) emphasizes, all sorts of people can and have led the way in “democratic takings” and acted as “democratizing supplements” that brought progressive change.

Norval (2012a, p. 822) urges more careful attention to the part of the counted who might be open to the demands of the uncounted.²⁸ She encourages closer examination of historical and contemporary cases to see how existing orders are/are not affected by demands outside police logic and how some of the counted hold themselves open to new possibilities. In successful cases how does the disruptive logic spread? How and why do some in positions of authority come to see things differently and respond to the new demands placed on them? Why do other challenges fail to go beyond “mere interruption” (Norval, 2012a, p. 816)? Why do they fail to inscribe a sense of wrong onto the broader political horizon and bring about desired change? How do we account for this theoretically, and what lessons can we draw for praxis? In the following sections we keep these questions in mind as we consider the value of Rancière’s work for SEA. To address aspects we agree warrant closer attention, we draw on the work of other radical democrats (e.g. reflecting further on the role of social movements).

5. SEA engagement: Rancière and the politics of voice

Here, and in the following section, we show how Rancière’s writings help to deepen critiques of consensus-oriented SEA engagement, and offer innovative ideas for repoliticizing SEA. In particular, they show the need for, and value of, a politics of dissensus in opening new social realities. To illustrate the power of Rancière’s thinking for SEA, we re-examine two studies – those of Unerman & Bennett (2004) and Archel et al. (2011) – through a Rancièrian lens. Both papers are centrally concerned with the politics of voice but, as we elaborate, from quite different angles. Given space restrictions we structure our discussion as follows. In this section we introduce the papers and focus on a key aspect from each drawing on Rancière’s police-politics framework and account of political processes. In the next section we provide more general discussion on how Rancière’s work is useful for (re)politicizing SEA.

²⁷ Similarly, Li & McKernan (2016, p. 586) highlight the way that in developing the United Nations Guiding Principles on Business and Human Rights “Ruggie and his colleagues have imaginatively extended the space for the staging of egalitarian claims”.

²⁸ Norval (2007) offers a non-teleological perfectionist account of human well-being that, by recognizing the value of dissensus and an aversion to conformism, opens a place for the counted to play enabling roles in social change. She points to ways at least some might be engaged through cultivating an ethos of democratic responsiveness. In fleshing out her account, she draws on Rancière’s work to develop a processual idea of betterment which like, equality and democracy, remains unfinalizable.

Unerman & Bennett (2004): Consensus and the deprivation of voice

As Unerman & Bennett (2004) observe, stakeholder dialogue – as part of third way consensus models of politics – is increasingly regarded “as a cornerstone of corporate social, environmental, economic and ethical governance and accountability mechanisms” (p. 685). Their paper addresses two problems associated with such initiatives, namely “identifying and reaching a wide range of stakeholders” and “determining a consensus set of stakeholder expectations from a range of potentially mutually exclusive views” (p. 685).

Unerman & Bennett (2004) address the politics of voice through Habermas’s deliberative model of communicative rationality, proposing it as a valuable “theoretical alternative to undemocratic managerial prioritizing of social contractual responsibilities, based on the economic power of stakeholders” (p. 688). Corporations might “engage in democratic debate, allowing all stakeholders... an equal opportunity to participate in a debate which aims to reach an intersubjective moral consensus regarding the acceptability of different corporate actions” (p. 688). In line with Habermas’s discourse ethics, they contend that a prerequisite for democratic debate is to identify “criteria for conduct of the debate... which would ensure the voices of all stakeholders were taken into consideration” (p. 688). They propose the procedural rules from Habermas’s ideal speech situation model:

for arriving at a universally accepted moral consensus through discourse, as ideal theoretical criteria for conducting a debate aimed at reaching an intersubjective understanding of corporate social, environmental, economic and ethical responsibilities (Unerman & Bennett, 2004, p. 688).

Unerman & Bennett (2004) highlight the interactive potential and wide reach of web technologies as a way of facilitating democratic debate that could lead to more equitable determination of corporate responsibilities. They examine Shell’s internet stakeholder dialogue forum to see what lessons it offers regarding the potential for “realising... an ideal speech situation debate in practice” (p. 685). Unerman & Bennett (2004) conclude that while such initiatives may offer previously unheard stakeholders a voice, they still exclude the views of many stakeholders affected by corporate actions. They highlight issues of access (e.g. the cyberspace divide) and the low level of participation in Shell’s forum, including the paucity of non-English language postings. While identifying mechanisms that companies could adopt to address these issues, Unerman & Bennett (2004) stress that a key aspect “in achieving moral consensus is whether stakeholders participate in discourse in a manner oriented towards reaching a mutual understanding” (p. 701). This is problematic as many participants in Shell’s

forum use postings strategically “to simply state and restate their original position” rather than engage each other’s arguments so “the force of the better argument” can prevail (p. 702).

We share Unerman & Bennett’s (2004) aspirations for democratic debate, and agree issues of access and participation are important. However, Rancière’s writings show how their consensus-oriented approach based on Habermasian idea(1)s of communicative rationality elides many key questions and, without deeper understanding of the challenges of speaking and being heard, risks reinforcing and exacerbating the denial of voice.

In terms of the politics of voice, Unerman & Bennett (2004) focus on issues of *inclusion* relating to the representation of a plurality of stakeholders. In line with deliberative models of democracy, they emphasize the importance of including as many stakeholders as possible in dialogues for the purposes of reaching a rational consensus. Habermas’s procedural rules are designed to ensure “equality of opportunity to offer speech acts” by requiring that all legitimate stakeholders (those with “competence to speak and act”) are “allowed” to participate in debates and introduce any questions or assertions they wish, including expressing their own “attitudes, desires and needs” (p. 690). Unerman & Bennett (2004) also recognize the potential for interests, identities and preferences to change through deliberation. “Open unbiased and truthful discourse” that adheres to Habermas’s procedural rules is supposed to “ensure that all participants... will accept the force of the best argument” resulting in “a democratically determined consensus view of corporate responsibilities” (pp. 689-690).

While proposals to include as many voices as possible in debates are important, Unerman & Bennett’s (2004) consensus-oriented approach to stakeholder engagement pays insufficient attention to “the deprivation of voice” (Norval, 2009). Indeed, it risks entrenching problems related to the deprivation of voice. For a start, the requirement that dialogue participants have “*competence* to speak and act” and the repeated use of the word “allowed” in Habermas’s procedural rules begs many questions: Who decides who is competent to speak and act? On what basis? Why, from the perspective of egalitarian logic, do people have to rely on being “allowed” to participate? Who grants them this freedom or right to debate and participate? What happens if it is not offered? These questions are important but for Rancière and other radical democrats who build on his insights²⁹ the issues

²⁹ Norval (2007), in particular, has drawn on Rancière’s work in her account of “aversive democracy”.

go much deeper.

Based on Rancière, we contend that Unerman & Bennett's (2004) Habermasian analysis severely underestimates the challenges those presenting non-hegemonic arguments face in speaking and being heard in the current neoliberal order. Firstly, Habermasian-inspired accounts of deliberative democracy ignore or gloss over the politics of distinguishing *logos* (intelligible voice) from *phone* (mere voice), and the way this can lead to the deprivation of voice and inhibit the surfacing of wrongs – especially where those involved in stakeholder engagement exercises are voicing issues and alternatives that are unrepresented(able) in the *official* count and heard as *noise* by those entrenched in police logic. In relation to mainstream accounting, for example, standpoints that reject the privileging of shareholders and capital markets and that are dismissed by those committed to this (police) order as unrealistic, uninformed and/or the work of disaffected agitators. Moreover, in line with Rancière's (2006b, pp. 6-7) observations that post-politics tends to reconfigure the political community as “an *ethical* community”, Unerman & Bennett (2004) – like many SEA academics – treat these issues as primarily moral and ethical rather than *political*.

Secondly, Habermasian accounts of politics ignore the challenge of articulating emergent voices and demands that do not fit the categories of the police order; and that because they cannot be expressed in terms of the prevailing distribution of the sensible are often closed down through the “moral consensus” of the day. In particular, a focus on consensus and reasonable voice too often obscure wrongs that in hindsight seem obvious to the wider polity (e.g. refusing women the vote, apartheid, imprisoning gay people as noted above).

Drawing again on the discussion of Nora, Unerman & Bennett (2004) not only ignore the challenges of escaping the dominant consensus, but would compound Nora's difficulties by confining her to Habermas's ideal speech rules. Her means of political communication would be pre-specified in ways that stifle her ability to express the injustice she so clearly feels. A key limitation of Habermasian discourse ethics is that it ignores the aesthetic dimensions of politics (Rancière & Panagia, 2000). Why shouldn't Nora have the freedom to express her experience in non-deliberative ways? Why shouldn't she use emotion or rhetorical language? Keep re-stating her position? What should she do if she thinks she has given reasons that Torvald should accept, but he dismisses her? Are Habermas's rules for “ideal speech” as neutral as Unerman & Bennett (2004) seem to presume? Or do the Torvald's of the world need to develop their ability to respond, or as Norval (2009, pp. 306-307) puts it “their response-

ability”, to inchoate claims of injustice expressed in terms outside dominant discourses and logics?³⁰ Rancière’s texts highlight not only the challenges those articulating new demands, arguments and possibilities face, but also the crucial role emergent voices and *un*-reasonable people play as exemplars in opening new social realities.

Thirdly, in assuming deliberative spaces are already available where *all* reasons and demands may be voiced and heard or that they can be created through consensual initiatives, Habermasian accounts pay little, if any, attention to the political processes involved in moving from *phone* to *logos*. Unerman & Bennett (2004) assume a common stage already exists, albeit one that fails to operate in an “ideal speech” way. They ignore the importance of *dissensus* and *counter ac/counts* based on opposing logics in producing new spaces of commonality.

Unerman & Bennett (2004) try to identify an “ideal speech situation” that could, at least theoretically, produce a “fully inclusive” or “pure” result. From a post-structural perspective, Habermas’s “ideal speech situation” or “universal moral consensus” is not only unlikely to be achieved at an empirical level, but is also a conceptual impossibility (Brown, 2009; Brown & Dillard, 2013b). Given the ever-present possibility of social (ant)agonisms and the unfinalizability of language, there is no “fully inclusive” or “pure” result. Indeed, the term “universally accepted moral consensus” (Unerman & Bennett, 2004, p. 688) is contradictory suggesting an “outside” (those not part of the consensus).³¹ As individuals and collectives, we unavoidably make decisions “within an undecidable terrain” (Mouffe, 2013, p. 3).

As Norval (2009, p. 306) observes, Rancière is “one of a very few theorists who persistently raises the question of the limits of political community... of whose voice may be heard and of how the space of argumentation itself is delimited”. His work highlights the need for awareness of the closures present in *any* social order, no matter how inclusive it appears, and the need for ongoing reflection concerning the adequacy of our institutions. In building on Rancière’s historical examples, Norval (2009) illustrates the radical potential of an ethos of democratic responsiveness that recognizes there is always an outside and thus an ever-present possibility of deprivation of voice. She also highlights the fundamental aspect change Rancière encourages “from one that views freedom as something granted, to that of freedom claimed by the part who has no part” (Norval, 2009, p. 308). At the same time, she warns that Rancière’s

³⁰ See also Tully (1995, p. 34): the “first and often overlooked step in any enquiry into justice” is “to investigate if the language in which the enquiry proceeds is itself just: that is, capable of rendering the speakers their due”.

³¹ Later in the paper Unerman & Bennett (2004, p. 702) refer to “widespread democratic consensus”, in recognition that ideal speech conditions are unlikely to be achieved at the empirical level.

strict definition of politics, the confining of properly political moments to rare challenges to the police order that demonstrate its sheer contingency, risks “over-valorizing a ruptural conception of politics at the expense of contentious activities that do have the potential to question and to reconfigure the sensible but that do not have the character of large historical moments of reconfiguration” (Norval, 2009, p. 318).

Rancière’s position that political exclusion is made visible through the exposing of wrongs and assertions of equality by those who refuse their assigned parts in the police order highlights the inadequacies of thinking about stakeholder engagement, as Unerman & Bennett (2004) appear to do, from the standpoint of the established order (“the parts who have parts” who “allow” or “invite” others to speak). Rather wrongs are brought to visibility from positions that exceed police logic or the extant moral consensus – “from speech acts by the part of the community who has no part, who is of no account” (Norval, 2009, p. 307).

Rancièrian analysis helps to highlight the denial of voice when SEA issues are prejudged as problems in a doll’s house, to be addressed through police logic. Too often those trying to expose wrongs and demonstrate there are alternatives to neoliberal capitalism are dismissed as speaking non-sense. As argued above, Unerman & Bennett’s (2004) approach – like other Habermasian-inspired accounts of deliberative democracy – increases pressure to reach a *sensible consensus* and thus is *de-politicizing* in effect if not intention. In common with much SEA research, it suppresses politics through a focus on the social or moral dimensions of SEA (e.g. emphasizing the ‘social contract’ or identifying ideal principles of consensual dialogue). It thus provides legitimation to those who exclude non-hegemonic groups claiming they have nothing constructive to contribute to debates and ends up reinforcing inequalities. Rancière, by contrast, provides helpful pointers to critical academics and civil society activists in articulating and realizing new imaginaries. Tied to an ethos of democratic responsiveness, dissensual politics also offers opportunities for engaging at least some of ‘the counted’ in the police order. This enables a move beyond both mainstream attitudes that we currently live in the best of all possible worlds and Habermasian approaches that posit ideal speech conditions that, if reached, can deliver a universal consensus and fully inclusive society.

A key aspect of taking egalitarian logic seriously is placing more value on ‘ordinary’ voice and contentious politics. Radical democrats highlight that political arguments made in everyday contexts and those associated with mass publics are often ignored or treated with scepticism. Such attitudes have lengthy historical roots and are symptomatic of what Macpherson labelled

“the liberal fear of the masses” (Norval, 2012b, p. 806). In the contemporary context, Chambers (2009, p. 324) observes that deliberative democrats have largely abandoned ideas of “mass democracy” in favour of carefully designed “mini-publics” aimed at satisfying deliberative standards of consensual dialogue.³² As Norval (2012b, p. 806) observes, this preference for “controlled critical reasoning” is linked to a “deep mistrust of rhetoric, and its associations with the masses and the ‘wasteland of nondeliberative politics’”.³³

This reluctance to engage with ‘the ordinary’ is also apparent in accounting. In her guest editorial on accounting and popular culture, Jeacle (2012, p. 580) highlights that accounting researchers have stayed “relatively aloof” from broader social science trends to see the everyday as a legitimate field of inquiry, preferring the comforts of the corporate sphere “rather than the coffee shop”. Unerman & Bennett (2004) venture a little further to study stakeholder dialogue in a corporate-initiated virtual ‘coffee shop’. This is interesting as it edges us closer to public spheres that are less controlled than the highly stage-managed forms of stakeholder engagement that Thomson & Bebbington (2005) and other SEA researchers have experienced. However, in applying Habermasian-inspired standards of ideal speech to this quasi-public sphere, Unerman & Bennett (2004) arguably miss the potentialities of more ‘unruly’ environments. Rancière’s account of politics provides SEA with a fresh and novel lens through which to view ordinary voice and contentious politics; and, in particular, to see the value of dissensus. We revisit this further below, after our discussion of Archel et al. (2011).

Archel et al. (2011): on the possibilities of a politics of dissensus

Archel et al. (2011) examine a Government-led CSR initiative in Spain. Through a Bourdieuan analysis, they highlight the closing down of divergent viewpoints on CSR in the stakeholder consultation processes, with institutional outcomes representing the standpoints of only a subset of the actors involved. Archel et al. (2011) argue that business capture is embedded into institutional stakeholder consultation processes. This manifests in two main ways. Firstly, stakeholder consultation on CSR demonstrates to “heretic” actors the futility of their unorthodox views and encourages them to adopt the dominant business discourse. Secondly, stakeholder consultation legitimates the dominant business discourse by giving the

³² The Government-led stakeholder consultation in Archel et al. (2011) represents a rather ‘unideal’ form of this.

³³ Social movements are not exempt from these trends. Preferences for top-down, consensus-oriented styles of leadership are evident in the professionalized parts of the environmental movement with leaders “focused on working with policymakers and politicians in central Governments” rather than developing links with other social movements or wider publics (Brown & Dillard, 2013a, p. 10).

impression that institutional outcomes are the result of democratic dialogue. As Archel et al. (2011, p. 327) observe, this raises serious questions regarding the “the potential for civil society actors to engage with and move the signifier of Corporate Social Responsibility in a more challenging direction”.

Archel et al. (2011) recognize many of the challenges of speaking and being heard that Unerman & Bennett’s (2004) study ignores or glosses over. Their Bourdieuan analysis, while using different concepts, touches on several of the issues discussed above relating to the politics of voice. Archel et al. (2011) also, at least implicitly, recognize the need for, and value of, dissensus and miscounts. However, while they offer many insights in relation to the politics of *phone* and *logos*, they offer little in the way of strategies for opening spaces of engagement and/or getting from noise to voice. Overall, their message is one of pessimism about the potential for civil society actors to move CSR in more challenging directions. While sympathetic to their critique, we think their conclusions are overly pessimistic. We illustrate how their analysis of the (im)possibilities of democratic contestation might be extended using Rancière’s writings.

CSR typically relies on voluntarist managerialist initiatives, including stakeholder consultation, to produce more sustainable business practices. As Archel et al. (2011) highlight, those seeking to stage disagreements between business case framings of CSR that take for granted the neoliberal order, and critical approaches trying to expose its injustices and develop alternatives face significant challenges. Heretics who refuse business case framings are thwarted in their efforts to convey injustices in non-hegemonic terms to business leaders, policy officials and others who consider themselves ‘above reproach’. The situation is analogous to our earlier example of Nora and contemporary groups seeking recognition:

Nora is trying to say something that is important to her but the dominant language in which Thorvold listens and responds misrepresents the way she says it, what she is saying and her understanding of the intersubjective practice in which she speaks. Thorvold takes it as a matter of course that a marriage is a doll’s house and he recognises, interacts with and responds to the problems Nora raises always already as if she were a doll, with the limited range of possible conduct this form of subjectivity entails. As a result, Thorvold fails to secure uptake of her speech-act as a ‘claim of reason’, and so a democratic dialogue over the justice of the oppressive relations between them... is disqualified from the outset. She is deprived of a voice in her political world (Tully, 2008, p. 20).

Dominant groups do not respond to their political adversaries’ claims in an open way but rather expect those they choose to engage to fit themselves into dominant discourses and institutional forms. Business case framings distort, marginalize and disqualify stakeholder-accountability and critical voices, by reading them through police logic; effectively prejudging issues by

treating them “as a problem in a doll’s house” (Tully, 2008, p. 25). Those arguing from non-hegemonic standpoints reject the biases of business case framings as socially unjust and ecologically unsustainable, but are not taken seriously. As Archel et al. (2011) show, rather than refuse to play the game by police order rules, many end up being hopeful, if not enthusiastic, conscripts to business case logics. In Archel et al. (2011), the Government-led stakeholder consultation, though initially being characterized by debate and a plurality of viewpoints, demonstrated “to heretic social actors the futility of their heresy” and encouraged “them to actively adopt the dominant discourse” (p. 327). Moreover, the stakeholder consultation processes legitimized business case CSR by conveying the impression the institutional outcomes were the product of “a democratic dialogue... free from power relations” (p. 327). This leads Archel et al. (2011) to their understandably pessimistic conclusions about civil society actors’ potential to take CSR in more challenging directions.

So what, from a Rancièrian perspective, might be done about this? How might Rancière’s work assist in repoliticizing SEA and deepening democratic practice? From the perspective of egalitarian logic, engagement is not a matter of having a formal status (e.g. as a citizen or ‘legitimate stakeholder’) that provides a basis from which to make claims but rather the (not so?) everyday *practices* of testing and verifying equality. Rights and freedoms are struggled for by the uncouneted, rather than bestowed by authorities or philosophers. In situations where reformist strategies are unavailable or fail because dominant groups subvert them, another possibility is to refuse the govern-*mentality* of the police logic and:

resist, either by escape or by confronting, with a strategy of struggle, an oppressive, constitutive relation of power that is not open to challenge, negotiation and reform..., such as the patriarchal property relations underpinning Nora’s marriage. In confrontations of this kind (such as struggles of direct action, liberation, decolonisation, revolt, revolution, globalisation from below), the relations of governance are disrupted and the relatively stable interplay of partners in a practice of governance gives way to the different logic of relations of confrontation among adversaries in strategies of struggle. The powers that be aim to reinscribe the old regime, perhaps in a modified form, and to supplement their means of enforcement, and the governed seek to transform it and implement new relations of governance and practices of freedom (Tully, 2008, p. 24).

In focusing on Rancière’s position that politics involves counting, one step in repoliticizing SEA would be to place greater focus on counting who takes part (and who does not) and who is counted and who (and what) is not in engagement exercises. Many studies on SEA engagement focus on stakeholders and usually the corporation engaging the (corporate identified) stakeholder – often on issues chosen as important by the corporation. Thus, it is corporate-centric and the corporation sets the rules – the governing structure (which the heretics in the Archel et al. (2011) study appear to have got dragged into rather than disrupting police

logic as required for progressive politics). Managerialist conceptions of stakeholder engagement and democracy have been significantly critiqued in the SEA literature (O’Dwyer, 2005; Owen, Swift & Hunt, 2001; Thomson & Bebbington, 2005). However, studies still tend to focus on those that have a part (i.e. corporate identified stakeholders) and analyze outcomes in relation to these groups. SEA has largely failed to look at the uncounted – those not invited to participate and/or those who choose to engage in other ways and spaces. Stakeholders are rarely presented as subjects who challenge and make demands on corporations, governments or accounting based on their own problematizations of police orderings.

Rancière highlights the challenges involved in speaking and being heard, particularly when contesting dominant logics. His writings provide valuable insights into the mechanisms of exclusion. The police order closes down spaces for political engagement in several ways: through screening participants, imposing frames and establishing boundaries of acceptable debate, and adjudicating the types of knowledge, expertise, ideas and reasons deemed to count. Groups or perspectives that challenge police logic are dismissed as unreasonable, irrational, unrealistic or unrepresentative, implying they are legitimately excluded from the sensible count – heard as noise rather than intelligible voice.³⁴ Stakeholder inclusion aims at subsuming “more and more groups under the aegis of the established consensus” (Little, 2007, p. 157). Based on Rancière, these can all be seen as denials of democracy.

Rancière’s work highlights the need for careful attention to the *staging* of politics to address post-politics. In addition to highlighting the depoliticizing effects of neoliberal polic(y)ing, repoliticization requires understanding of how non-hegemonic arguments move from noise to voice. Rancière’s historical studies help identify the types of pluralizing practices involved in reconstructing spaces of argumentation. As his discussion of the tailors’ dispute illustrates, protests and strikes that aim to reconfigure the social order by making visible alternative ac/counts provide one means by which political subjects assert their equality – and yet such oppositional activities are rarely examined in SEA.

Those interested in repoliticizing SEA could bring much greater visibility to sites of political disagreement and the way police-politics relations are constructed, identifying both consensus-effects and the ways they are *undone* (Jenkins, 2009, p. 187). What frames are taken for

³⁴ For example, claims by environmentalists that trees have legal standing are dismissed as irrational as they fall outside police logic as embedded in judicial institutions. See also Schaap (2009) for a Rancièrian analysis of the “absurd proposition” of Aboriginal sovereignty.

granted? Whose interpretations of key terms dominate and how, if at all, are they contested? Who is treated as speaking intelligibly and who is heard only as noise? How does this change over space and time? What are the processes through which consensus is constructed or contested? How do attempts to produce or contest consensus impact relations between protagonists? How do the uncouneted establish a shared stage of dispute? Rancière's portrayal of the staging of politics "as a making visible of previously unheard-of claims and demands, of naming, and his emphasis on speech acts mimicking dominant orders" (Norval, 2012a, p. 817) all present productive avenues for exploration in SEA.

In addition to staging disputes, it would seem important to examine the political processes involved in articulating claims in the interests of moving "beyond 'piecemeal resistance' to a more serious engagement with the ordinary" (Norval, 2009, p. 307). This includes the important work of developing political demands, (re)constituting political identities, building political alliances, and fostering democratic responsiveness. As Norval (2009, p. 307) emphasizes "attention to all of these areas is crucial if a sufficiently strong account of pluralization that is capable of challenging domination... is to be developed". Rancière's studies of workers' movements are instructive in showing how political demands can be written into broader agendas so that social orders are changed. Given the corporate-centric focus of SEA research, how can we be sure civil society actors are not already attempting to move CSR in more challenging directions through egalitarian logic?

Following Rancière's example, SEA researchers might look for case studies where social actors *presuppose* equality and dis-agree and mis-count. Where they resist categorizations of themselves as stakeholders to be managed or who, like Indigenous peoples asserting rights to self-determination refuse the label "stakeholder". Particularly, for example, in areas of *uninvited* participation such as environmental protests, boycotts and other campaigns. If social and environmental (un)accountability is already being demonstrated "from below" – the task is to make this world appear – to make it visible. The SEA community might also do more to engage with social movements and the uncouneted to *produce* supplements to the police distribution of the sensible. This means operating more "on the edge of what is presently thinkable and doable" (Lather, 2010, p. 70) – preserving the heretical aspect Archel et al. (2011) discuss. While there are important exceptions (e.g. Cooper et al., 2005; Cooper, Coulson & Taylor, 2011; Thomson, Russell & Dey, 2015), the focus of SEA research is on corporate reporting and motivations, with a paucity of studies examining civil society actors' demands

in relation to CSR or engaging with them to develop counter-hegemonic knowledge. In marked contrast to many other fields (e.g. urban studies, critical geography, interpretive policy analysis) there is also limited work examining the political demands and competing framings of different groups in relation to contentious issues. This work is important to understand the dynamics of political disagreement and social (non)change.

As a way of linking our discussion of Unerman & Bennett (2004) and Archel et al. (2011), as well as further demonstrating the value of Rancière for SEA, we examine the possibilities of Web technologies from the perspective of engaging ordinary voice and contentious politics.

Staging political demands: Revisiting Web technologies and agonistic public spheres

In his theorization of the public sphere, Habermas draws a sharp distinction between educated, critically informed publics and “mass publics” who he portrays as manipulated. This distinction stems from Habermas’s enthusiasm for the bourgeois public sphere and the place reading rooms, theatres, museums and concerts played in providing a “training ground” for citizens in the public use of reason (Habermas, 1989, p. 29). He was pessimistic about the potential of Web technologies to enable critical debate, lamenting that “the critical discussion of a reading public tends to give way to ‘exchanges about tastes and preference’” (Habermas, 1989, pp. 170-171). This view is echoed in Unerman & Bennett (2004) with their concerns about participants in Shell’s dialogue forum who merely stated and restated their positions.

However, as Norval, Rancière and Boltanski demonstrate – with their emphasis on egalitarian logic, ordinary voice and citizen encounters – the tendency of deliberative democrats³⁵ and many academics to disparage mass politics underestimates the capacities of broader publics for critique. Rather than treating contentious politics as axiomatically “problematic, unreasonable, ‘wild,’ and a wasteland of nonreflective non-deliberation”, the attention Rancière and other post-structural theorists have paid:

to the ways in which new spaces of argumentation are opened up and to the voicing of demands brings us to the contrary conclusion. Instead of a lack of deliberation and reflection, we in fact have very articulate processes of argumentation and extremely reflective engagements that are able to give expression to deeply felt senses of injustice and wrongs (Norval, 2009, p. 312).

Unerman & Bennett (2004) explore corporates’ use of web forums to encourage stakeholder dialogue. Many Governments and policymakers are similarly encouraging citizen consultation

³⁵ There are exceptions. Dryzek (2002), for example, emphasizes the value of “insurgent democracy”.

and input through the use of digital technologies. Unerman & Bennett (2004) consider the democratizing potential of Web-based stakeholder engagements through a Habermasian lens, emphasizing the importance of consensus-oriented debate. But, we contend, this focus leads them to miss some of the benefits of this more unruly virtual sphere. To illustrate, we turn the tables and view the potential of Web technologies to foster open spaces that can stage dissensus.

Following Rancière, we suggest Web technologies could be regarded as an inventive space for re(politicizing) SEA. In the light of Archel et al.'s (2011) study of Government-led consultation and its closing down of heretical perspectives on CSR, it would be interesting to explore whether new media could help provide a more open space that could sustain dissensus. Coleman (2012, p. 166), for example, argues the Web can help to draw attention to counter-hegemonic positions and critique. Digital storytelling, he notes, abandons Habermasian constraints on the forms of voice possible in terms of “the sober articulation of a formally reasoning public” and, as such, can help to expand policy narratives and expose “incommensurable discourses” in a way that puts pressure on “democratically committed policy makers to avoid setting agendas or devising solutions that can only ‘succeed’ by neglecting the presence of actors they would prefer to be invisible” (Coleman, 2012, p. 166).

Radical democrats emphasize marginalized peoples are capable of expressing deeply felt injustices and articulating demands in critically reflective terms (Norval, 2009). As noted earlier, much academic critique aimed at demystifying social relations emphasizes oppressive structures and the hopeless position of the dominated who, at best, put up sporadic (but futile) resistance. In Rancièrian (2007a) terms, it starts from the position of *inequality* rather than a strategy of verifying equality. Radical democratic scholars, by contrast, actively seek out sites of contentious politics, where citizens employ a variety of means to question and contest the ways they are governed – theorizing these sites “as a terrain of political argumentation” with potentially “positive, critical and world-disclosive implications” (Norval, 2009, p. 312). While contentious politics can amount to little more than piecemeal resistance, especially where political demands are not made or linked, Rancière’s historical examples show it is also capable of transformative change (Norval, 2009).

Rancière’s account of politics is particularly helpful here as it illustrates how dissensus assists in the voicing of new political demands (first heard as noise) and helps open new spaces of argumentation (in the move from noise to voice). Rancière highlights the processes through which inaudible demands can be translated into intelligible voice. This is not – as police logic

implies – simply a matter of transmitting the ‘good ideas’ or ‘moral consensus’ that arise from stakeholder dialogue from the coffee bar to corporate head office, or from the informal to formal public sphere (e.g. through Parliamentary submissions). Rather it involves highly political processes of forging together demands and articulating them into “projects that may inform, strengthen or... challenge the existing shape of political debate” (Norval, 2009, p. 312). In Rancière’s terms, staging encounters where egalitarian logic confronts police logic in the name of radical equality. This, we suggest, is a useful way of conceptualizing engagements with civil society actors to co-develop counter-accounts.³⁶

SEA researchers might also focus more on social movements’ use of digital technologies. The spotlight here could not only be on opportunities Web technologies provide for critical reflection and debate (e.g. greater access to non-hegemonic ideas and arguments), but also their usefulness in staging disputes and mobilizing for change (e.g. organizing protests, opposing neoliberal policies, building alliances, pressuring legislators, raising awareness of opposition and dissent). From the perspective of critical action research in SEA, Web technologies offer heretics possibilities to bring together different groups to challenge managerialist, business case approaches to CSR. Those reluctant to be seen as activists might nonetheless support efforts to broaden out and open up accounting (Brown & Dillard, 2014). They could, for example, alert students to online petitions being circulated by economic students and the heterodox economics movement aimed at building demands for more progressive forms of economics education. Such efforts, if successful, would help disrupt the neo-classical economic logic underpinning conventional ac/counts.

Following Rancière, we also reject the idea that critical reasoning belongs to a particular social strata or type of society. As Norval (2012b, pp. 806-807) emphasizes, publics from all parts and kinds of societies are “capable of being critical and of being manipulated”, with democratic subjectivity developed through active “participation in practices of ‘talking back’”. While education in critical reasoning may be helpful, Rancière’s historical examples demonstrate that democratic subjectivity also relies heavily on developing habits of “talking back”, political imagination, exemplars and actions that make visible other ways of being and acting (Norval, 2012b, p. 807). Political voice takes numerous forms, with people’s capacities for critique

³⁶ Cooper et al.’s (2005) work provides an important exemplar here.

verified in the staging of, and participation in, a range of oppositional activity. Crucially, as Norval (2012b, p. 807) observes:

the ability to act critically is fostered, enacted, and deepened *in the very process* of expressing demands and making claims. The fostering of virtues associated with democracy—giving voice to senses of wrong and injustice, protesting, occupying, listening to others, critically debating options, giving and receiving reasons, coming to see things in a different way through critical engagement with others, proposing alternatives, aspiring to higher selves and better societies, to name but a few—come about in and through construction of and participation in critical, oppositional activities.

As Rancière clearly illustrates, political practices take many forms – not just verbal arguments. People can open up common spaces of argumentation and make injustices visible in numerous ways – raising new topics for debate, re-framing issues, art, photography, testimony, personal stories, poetry or humour. Here the value of Web technologies would be in encouraging creativity and an aversion to conformism, with democracy conceptualized expansively so as to foster “radical democratic subjectivities, that cannot be anticipated nor held ‘accountable to any theoretical formulation’” (Norval, 2012b, p. 807). In this way, people might keep both themselves and their societies open to reinvention. This kind of openness, in marked contrast to those who dismiss ordinary voice and contentious politics, only becomes possible by taking “the fundamental abilities and capacities of *all*, the counted and the uncounted, seriously” (Norval, 2012b, p. 808).

From a Rancièrian perspective this, rather than Habermasian “moral consensus building” (Unerman & Bennett, 2004), is the *critical* role public spheres should fulfil in a democracy and that, in giving Archel et al.’s (2011) heretics more of a chance, might enable civil society actors to move CSR in more challenging directions.

6. Repoliticizing SEA through Rancière

In repoliticizing SEA, Rancière’s writings suggest a focus on practices, theorizations and contestations that challenge diverse forms of domination. This includes the processes through which political demands emerge and are articulated, and the impacts on the individual and collective identities of those involved (Norval, 2009). Rather than assume all audiences will or should react similarly, this calls for analysis of the range of subjectivities specific demands provoke or inspire.³⁷ Rancière’s examples also highlight that we cannot “prejudge the sites where democracy may erupt or the actors who may engage in such activities” (Norval, 2009, p. 314). Notwithstanding the significant power asymmetries in play, areas of contentious

³⁷ See, for example, Lather (1991) and Mahmood (2005) for discussion in the context of feminist politics.

politics are typically “the sites where wrongs become visible, where domination is questioned, and where the limits of traditional ways of thinking about democracy, representation and pluralism are shown” (Norval, 2009, p. 314).

Chambers (2011, p. 319) suggests “a Rancièrian reinvention of politics” should “start with the hierarchy, inequality, and structural domination of all social orders”. The police expect people and things to drop into “their proper places” and, as Archel et al. (2011) show, even if actors initially appear to head in a different direction, they often end up falling back into place (cf Deranty, 2003b, para. 30); whether through economic ‘laws’ that impose substantial costs on dissenters, pressures to comply with the dominant consensus, judicial rulings against those who mis-count, or education in police logic. A Rancièrian-inspired engagement would focus on verifying equality through staging disputes between police and egalitarian logics; for example, by exploring the idea of social movements as counter-accountants. Close attention would be paid to practices of political articulation such as constructing new publics, developing political demands and staging dissensus between new publics and existing institutions – shifting the terrain of debate in ways that support the verification of equality and thus enable a move from noise to voice (Norval, 2009).

A challenge in the environmental context is to reflect on how Rancièrè’s conception of politics – which is based on human interactions – might be translated to a setting involving human/non-human interactions. One possibility would be for SEA researchers to frame climate change and other ‘natural’ catastrophes as the environment staking its claim. Bennett’s (2010) work is instructive here as she imaginatively reworks Rancièrè’s account of politics as a “realm of exclusively human endeavour” to conceptualize “publics as human-non human collectives that are provoked into existence by a shared experience of harm” (pp. xviii-xix; see also Vinnari & Dillard, 2016). However, we recognize that Rancièrè remains unconvinced arguing “nonhumans do not qualify as participants in a demos” and any “disruption effect must be accompanied by the desire to engage in reasoned discourse” (Bennett, 2010, p. 106 reporting on a personal interaction with Rancièrè on this topic; see also Rancièrè, 2016, pp. 162-163 on the problems of defining “subjectivization for non-humans”).

Rancièrè’s concept of the distribution of the sensible is especially helpful in suggesting ways of contesting mainstream accounting through doubling practices. As some SEA academics emphasize, it is what words *do* that matters not just what they *mean* – the social realities they impede or help bring into being (Milne, Tregidga & Walton, 2009). Rancièrè’s examples

highlight the importance of imaginatively staging disputes drawing on resources from the police order, to make new things think-able, say-able and see-able (offering another angle to Gray's emphasis on "new imaginings"). This requires opening spaces of dispute – "common (which does not mean consensual) worlds where the subject who argues is counted as an arguer" (Rancière, 1999, p. 58). One approach is for the uncounted to take and re-frame the police order's words to show they are "saying something else entirely" (Rancière, 1999, p. xi). Here, in marked contrast to Habermas, Rancière shows the importance of a "poetics of knowledge" in bringing both objects of knowledge and modes of knowing "to the level of a common language and of the invention... of various modes of argumentation" (Rancière & Panagia, 2000, p. 116).³⁸ The poetics of politics (which challenges the police ac/count of "legitimate and illegitimate speakers") works together with the poetics of knowledge (e.g. by challenging established disciplinary boundaries) to provide transformative possibilities (Rancière & Panagia, 2000, p. 116).

Rancière's work offers significant possibilities here. Counter-accounting could, for example, be approached as the staging of dissensus and a way to reframe concepts such as accountability or CSR. Drawing on Rancière and Derrida's deconstructive method, marginalized groups and critical academics might work together to realize the transformative potential of key signifiers by challenging the meanings assigned in police logic. They could write under erasure (*sous rature*), so concepts are both rejected and retained; for example, ~~accountability~~. As Spivak (1974, p. xiv) explains, since the term is inaccurate (i.e. companies are not accountable and, following Spence, Husillos & Correa-Ruiz (2010), accountability may be impossible under neoliberalism) a line is drawn through it but "since it is necessary, it remains legible". Politicizing signifiers in this way could help give visibility to wrongs and enable interrogation of what business case CSR takes for granted.³⁹ This seems preferable to us than Spence et al.'s (2010) call to abandon concepts such as accountability. Rather than a "strategy of demystification", akin to Rancière's (2007a, p. 47) example of workers 'damning' and abandoning the town, the task would be to restore the (ant)agonism needed for progressive politics. Concepts such as efficiency, profit and value could all similarly be reworked through

³⁸ See also Rancière (1999, p. 59): "Political invention operates in acts that are at once argumentative and poetic, shows of strength that open again and again, as often as necessary, worlds in which such acts of community are acts of community".

³⁹ See also Derrida (1970, p. 255) on borrowing and the art of being a bricoleur.

doubling practices to disrupt accounting's distribution of the sensible based on assertions of equality – staging dissensus that denotes both sharing and division.

Rancière's (2007a, pp. 45-48) writings on doubling practices associated with laws and charters also show new ways to engage with business and Government policy statements on CSR. He studies the texts of French strike movements who sought to verify their equality following the French revolution and charter of 1830, citing the example of tailoring workers who took strike action after master tailors refused to consider their demands. He conceptualizes working class publications of the time asking "are the French people equals or are they not?" as political engagements that establish "a common space as a space of division" (Rancière, 2007a, p. 58) by surfacing and testing contradictions between the Charter's declarations and the tailoring workers' own experiences. Rancière contrasts the striking workers' *strategy of verification* (taking the Charter's words seriously to *test* equality) with approaches where the Charter is dismissed as a worthless sham – "a façade designed to mask the reality of inequality" (Rancière, 2007a, p. 46). Where the latter method leads to a politics of "outright rejection", in the former engagement is targeted at harnessing the power of words in law or charters to stage disputes. The tailoring workers take what master tailors consider a baseless claim (the right to voice over their pay and conditions) and – through strike action – use it as a political resource to produce a space of dispute.

Equality is verified here through strike action that staged a confrontation between police logic and egalitarian logic that allowed new social relations to appear and demonstrate the Charter's claims are (at least) partially valid. The strikers recognized the "inscription of equality" in the Charter provided a basis for demands for "relations of equality" that could produce a new reality (Norval, 2009, p. 309). As Rancière (2007a, p. 48) states this was "an equality enshrined as a potentiality in legal/political texts, then translated, displaced and maximized in everyday life" and one that provides a basis for ongoing political action. The key message for SEA here, as Li & McKernan (2016, pp. 576-577) argue in the case of human rights declarations, is the political challenge of "making something" of formal inscriptions, and promoting accounting practices that allow "the dissensual stage to be sustained and developed" so the progressive dialectic of equality and inequality endures.

However, contrary to Li & McKernan (2016), we think Rancière provides many reasons for valuing counter-accounting practices. For example, in challenging conformism, counteracting mainstream actors' tendencies to consider themselves as 'above reproach', supporting people's

assertions of equality and challenges to established orders, and de/reconstructing relations between “ways of *doing*, of *being*, and of *saying* that define the perceptible organization of the community” (Rancière, 1999, p. 40). As Rancière’s examples show, the emergence of new selves and social realities is cultivated through these kinds of creative practices. SEA academics have important roles here in working together with others to help make visible ideas, practices and worlds that are “still emergent and in need of activist support and sustenance” (Honig, 2009, p. 133). Viewed as a means of staging dissensus, counter-accounts offer opportunities for engagement across numerous sites along the lines advocated by Brown et al. (2015) and Gallhofer et al. (2015).⁴⁰

Rancièrian politics also emphasizes that engagements are never definitive or final. Any new social order will have its own hierarchies and equality “can only be verified, never made substantial” (Chambers, 2011, p. 319). Rather than trying to specify equality definitively – or assume the “unfinished Enlightenment project” can be completed – Rancière leaves equality as a promise in the Derridean sense of “democracy-to-come”. The view that equality and justice retain elements of undecidability does not, as some critics charge, mean post-structural political thinkers subscribe to an “anything goes” relativism. As Rancière (1999, p. 30) emphasizes, one kind of police order may be “in every way preferable” to another and we should not draw “the nihilistic conclusion” all police orders are the same. Police orders can produce many goods and the part of the police order that we must protect are the *traces of equality* found in it (e.g. human rights inscriptions that, as Li & McKernan (2016) argue, others can use as political resources). However, in the process, we resist the idea of pinning down equality too specifically. As Rancière argues, where equality is too socially encumbered it risks losing its emancipatory potential for the uncounted (i.e. it is more about negotiating the interests of “recognized stakeholders” – the parts who already have parts).

In terms of a normative basis for evaluating police orders and formulating political demands in relation to SEA, we favour an approach that opens issues of social (in)justice and ecological

⁴⁰ As indicated above, here we hold a more optimistic view of counter accounting than Li & McKernan (2016). While they acknowledge that practices such as activist awards for greenwashers, ad-busting and other anti-accounting forms can have value in local struggles, they see no hope of articulating them in a way that can “seriously trouble the dominant capitalist order” (p. 571). We consider Rancière’s work helps show their value as creative strategies that disrupt the police distribution of the sensible and that can be linked in wider counter-hegemonic projects (see also Gallhofer et al., 2015 on accounting as a differentiated universal and Everett, 2004 on the transformative potential of parody, satire and culture-jamming). Counter accounts could, for example, be used to claim and test rights, highlight contradictions, dispute wrongs and stage dissensus over the way accountability is interpreted and applied.

(un)sustainability to democratic contestation; that not only encourages civil society actors to demand information and participation rights but that actively exposes debate participants to non-hegemonic framings. Here we see considerable value in Mouffe's agonistic pluralism in helping construct institutions that are more open to the 'breaking and entering' of police logic by egalitarian logic. This kind of disruption, as argued above, is particularly under threat from the post-politics of neoliberalism. Deliberative democrats often emphasize the representation of a plurality of stakeholders as a way of ensuring a range of groups are provided with voice - however, this is insufficient on its own. Stakeholder initiatives that include women and ethnic minorities, for example, may be demographically diverse but only include individuals committed to dominant hegemonic perspectives. Indeed, as Archel et al. (2011) show, multi-stakeholder governance arrangements too often provide a false sense of security that "all voices" are considered. Political demands formulated around *discursively* as well as *demographically* representative groups (Dryzek & Niemeyer, 2008) provide one possibility for fostering the doubling practices Rancière shows are key in creating shared stages of dispute. But even here, ongoing openness to emergent voices is also crucial.

From our twentieth-first century vantage point, it is easy to recognize the injustices addressed in Rancière's historical examples. However, more controversial questions arise, and it is important to stress that we are not proposing that SEA should valorize dissensus *per se*. From a critical perspective, as Laclau (2005, p. 246) observes, a key concern is that Rancière conflates politics with *emancipatory* politics, without appreciating "the uncounted might construct their uncountability in ways that are ideologically incompatible with what either Rancière or [Laclau] would advocate politically (in a Fascist direction, for instance)". In the contemporary context, we might ask: How does Rancière's conception of politics apply to the rise of Donald Trump? How, if at all, could it respond to right-wing populism? How can we distinguish 'good' from 'bad' dissensus? While a full response to these questions would merit a separate paper, we offer two broad observations here.

First, dissensus alone is not sufficient for emancipatory politics. While refusing "to ground politics on an ethical idea of the common" (e.g. by pronouncing values or general principles of action), Rancière (2011, p. 4) does not take a "value-neutral" position. As Dikeç (2015, p. 126) observes, the centrality of equality in Rancière's thinking allows him "to distinguish his politics from other forms of dissensus – for example, extreme right movements, which are not

motivated by the verification of the equality of anyone with anyone”. Rancière, in response to concerns about the anti-democratic possibilities of dissensual politics, stresses:

Politics, I argue, has its own universal, its own measure that is equality. The measure never applies directly. It does so only through the enactment of a wrong. However, not every wrong is necessarily political. It has been argued against my theses that there are also anti-democratic forms of protest among the oppressed, shaped by religious fanaticism or ethnic identitarianism and intolerance. Ernesto Laclau (2005) put this as the blind spot of my conceptualisation of dissensus... But it is clear that in my view a wrong is political when it enacts the basis of political action, which is the mere contingency of equality, which is evidently not the case of ‘popular’ movements asking for the purity of the blood, the power of religion, and so on. But I also refuse a widespread tendency to stigmatize any form of protest under the name of ‘populism’ (Rancière, 2011, p. 4).

To be democratic, politics needs to be based on an “egalitarian counter-imaginary” (Woodford, 2015, p. 820). Trump’s dissensus promotes an anti-Islamist and highly unequal community that is not underpinned by democratic values. While Trump supporters may present themselves as favouring equality, the contradictions in their position (e.g. racist policies) are glaring. Second, as radical democrats have long argued, many grievances (particularly working class) people have about housing, low wages, job insecurity and unequal opportunities are consistent with progressive values and have not been adequately addressed by supposedly ‘leftist’ political parties under neoliberalism (Mouffe, 2005, 2013; Woodford, 2013, 2015). Indeed, the idea that ‘left’ and ‘right’ politics is outdated and that a third-way politics of consensus is preferable has helped open space for far-right political parties to claim they are giving voice to these marginalized concerns.

This begs the question as to how those opposed to right-wing populism should respond. One, perhaps tempting approach, is to refuse to engage with those who support Trump and far-right parties on the basis of the irrationality of their dissent. To reassure ourselves, like Torvald’s reaction to Nora, that we are ‘above reproach’. Or, as Woodford (2013, 2015) suggests, we might use the lessons of Rancière and others to recognize that we are all implicated in enabling increasingly unequal communities, and reflect on how we have reached a situation where so many citizens are attracted to Trump and far-right politics. Perhaps some, like Nora, feel trapped in ways they find hard to explain to themselves, let alone in a way dominant groups can understand or accept. Relatedly, we might untangle the racist and non-racist strands of their grievances and retell accounts in ways that count the egalitarian strands (Woodford, 2013, p. 602), link them with the concerns of progressive movements and focus on developing alternatives that reject the idea the most we can hope for is to manage the “supposedly natural order of [neoliberal] globalization in a more humane way” (Mouffe, 2013, p. 131).

In thinking about how SEA might be (re)politicized, Rancière's examples also stimulate reflection on the role of social movements and educators. The political subjects in Rancière's examples assert their equality in vastly unequal orders and show that politics is possible in the most hostile and unfavourable of conditions. Rancière tends to focus on the moments where police logic and egalitarian logic confront each other (e.g. Parks's refusal to give up her seat and the resulting bus boycotts), and the aesthetic aspects of politics. However, a new poetics on its own is not sufficient to build political movements or bring progressive change (Woodford, 2015). The background work of social movements and educators that enable stagings of dissensus is also crucial. In her memoirs, for example, Parks:

recalls being inspired by a conscious desire to challenge the social order, since [she was] 'tired of giving in'.... [T]his attitude was at least influenced, if not formulated, by her attendance at... an education centre for workers' rights and racial equality... [and she was aware the National Association for the Advancement of Colored People (NAACP) was] seeking a platform for a legal challenge to the racial segregation laws.... (Woodford, 2015, pp. 816-817).

In short, "the success of Parks' action benefited from her own preparation and the ability of the NAACP to rally support for the following boycotts and demonstrations" (Woodford, 2015, p. 817), something Rancière appears to ignore or at least downplay.

Woodford (2015, pp. 830-831) emphasizes that structural conditions can enable or constrain challenges to dominant orders. Factors such as a lack of resources, low confidence or high social conformity can make it more difficult for excluded groups to stage politics in ways that elicit broader public support. Rather than trying to emancipate on behalf of others, Woodford (2015) argues political movements have a key role to play in fostering conditions that enable successful challenges by working *with* those experiencing injustice to stage dissensus (e.g. building and motivating politics through developing counter-logics and change strategies).

Here we highlight Rancière's (1991, p. 137) position that "equality is not given... it is practiced, it is *verified*". As Tanke (2011, p. 36) warns, seeking to combat "inequality on behalf of others assumed to be incapable of emancipating themselves simply reproduces the dominant logic of subordination".⁴¹ Following Rancière, a repoliticized SEA might focus on

⁴¹ On this point we fully agree with Li & McKernan (2016, p. 580) that the task of critical accountants is "not to think and speak for the oppressed", but rather to "help ensure the oppressed are heard and that their story is told and retold and their agency and equality affirmed". However, contra Li & McKernan (2016, p. 585), we consider that agonistic pluralism could play an important role here. The aim would be for critical accountants to hear and add their voice to those of oppressed groups, not speak for them; thereby helping to disrupt the dominant order including the police experts who suppress the radical potential of SEA through post-political techniques and processes (see also Brown & Dillard, 2013a). The point would be to keep, for example, "the vocabulary of human rights and business 'alive', open and mobile" as advocated by Li & McKernan (2015, p. 575 and pp. 587-588); to

constructing spaces that assist the uncounted to express, argue and fight for their ac/counts to be heard. As part of a broader cross-disciplinary initiative SEA might, for example, support Tully's (2008) proposals for public philosophy that provides greater visibility to citizens engaged in democratic struggles against injustice and ecological unsustainability. The aim would be to encourage ongoing reflection on the arguably necessary but always contingent foundations of social institutions; showing how they signify the moral intuitions of communities, not only those that create them but also those that contest and seek to transform them. Democratic engagement here is about expressions of *and* challenges to the dominant consensus (Owen, 2001). Rancière's work offers important insights for repoliticizing and practicing SEA engagement in this doubled way.

In summary, we contend that Rancière's work enables a vision of SEA engagement that is hopeful without being naively optimistic or messianic; one that requires imaginative, committed and difficult work (Honig, 2014, p. 214). It reinforces the need for SEA theory and practice that assists those engaged in democratic struggles to challenge the dominant order and develop alternatives. In particular, it underlines the importance of the conflictual side of pluralistic relations in opening up "worlds not yet built" (Honig, 2009, p. 133) and the need for dissensual practices that help undo neoliberalism and realize new imaginings.

7. Concluding remarks

Democratic theory is often portrayed as torn between two moments: that of disruption of rule, and the ordinary, ongoing institutionalization of politics (Norval, 2012a, p. 810).

Rancière's focus, and ours in this paper, has been on the first of these two moments of democratic theory, emphasizing the disruptive qualities of politics: the emergence of new political demands and the staging of dissensus in opposition to police logic. However, there is clearly much more to say about democracy and the political potential of SEA than its disruptive capacity, important as that is. As Norval (2012a, p. 810) emphasizes, the reconstruction of existing imaginaries also requires inscription – with new political demands institutionalized and inscribed into everyday life – an aspect present but under-developed in Rancière's historical examples. Norval's (2012a) work which extends Rancière's insights by considering

develop a multiplicity of context-sensitive counter-hegemonic practices that are united in their aim to challenge neoliberal hegemony and sustain the ongoing dialectic of equality and inequality.

the possibilities of egalitarian inscription (e.g. highlighting the importance of exemplars and the fostering of an aversive, nonconformist ethos) has been touched on here. In an interview with May, Noys & Newman (2008, p. 173), Rancière clarified that while his own position is that politics cannot be institutionalized, democratic ideas and practices may inspire institutional arrangements and ways of life that are more open to politics and egalitarian logic.

While beyond the scope of this paper, more work is required in thinking through what (agonistic?) social institutions and accountings might look like, that sustain an ongoing engagement with dissensus. The challenge for those seeking to deepen democratic participation in and through accounting is to respond to and harness “democratic energy, insight, and imagination without... subordinating this vitality to the potentially deadening weight of procedures, rules, and institutions” (Norval, 2012a, p. 811). Governance would need to move well beyond the highly anti-democratic structures and norms focused on the management of things by governmental and corporate elites (Wolin, 2004) such that politics would not be limited to extra-ordinary moments. We save these issues for another day. But an important aspect of such reconfiguring is developing an ethos that values dissensus and recognizes there is always unfinished business or, as Derrida so aptly puts it, that “democracy is always to come”.

“Politics is not over. It is simply absent.” (Rancière, 2010a, p. 76).

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