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Q methodology to conduct a critical study in accounting: A Q study on accountants' perspectives of social and environmental reporting

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ABSTRACT

Critical accounting scholars have long lamented the hegemony of a business case rationale in accounting and its impact on the representation of interests other than those of shareholders. However, relatively little prior research has considered the perspectives of the accountant, and what little there is raises concerns about their capacity to engage with ideological diversity and complexity. Q methodology (QM) is a research method that can help critical researchers explore individuals' perspectives around politically contentious issues by identifying a plurality of perspectives, as well as surfacing the political frontiers between them. To demonstrate this utility, I present a Q methodological study (Q study) of accountants' perspectives of social and environmental reporting (SER). Theoretically positioned from within critical dialogic accounting, the Q study includes 33 participants – *practitioners*, *academics* and *students* – from Aotearoa New Zealand. QM provides a means for identifying, articulating and analysing, in this case three divergent Factors, or shared perspectives, of SER. Further analysis demonstrates how QM can identify 'seeds of hope' and open 'spaces of possibility' that lead me to recharacterise accountants' capacity to engage in SER.

1. Introduction

Research methods that utilise quantitative techniques are not often the first consideration for researchers looking to conduct a critical study in accounting. Perhaps this is residual resistance to vested interests in mainstream literature (Baker & Bettner, 1997; Tuttle & Dillard, 2007) and the colonisation of accounting research by positive accounting theory (Chabrak, 2012). As a 'common enemy' of the broader critical accounting project, one might argue this 'faithful' (Richardson, 2015) resistance is what sustains an – albeit 'fuzzy' (Gendron, 2018) – critical accounting project (Morales & Sponem, 2017, p.150 fn2). The reason may also be fatigue from having to justify the 'generalisability' of their qualitative methods against the – albeit perceived – robustness of large statistical samples (Lukka & Kasanen, 1995) and 'rigour' of statistical hypothesis testing (Parker, 2012, p.58). For critical researchers who seek to 'go beyond' the status quo (Gallhofer & Haslam, 1996), engage with and question power (Annisette & Cooper, 2017), advance a political agenda (Roslender & Dillard, 2003), or better serve pluralistic communities (Dillard & Vinnari, 2017), there might also be a fear that quantitative methods are too reductionist to engage with and analyse the underlying complexity of their research interests.

In line with this special issue of *Critical Perspectives on Accounting*, the primary aim of this paper is to present Q methodology (QM) as a method that can help critical researchers who want to explore individuals' perspectives around complex and politically

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contentious issues that are rooted in ideological differences.¹ To demonstrate the potential of QM to conduct a critical study in accounting, I present a Q methodological study (henceforth Q study) on accountants' perspectives of social and environmental reporting (SER). So as to explicitly locate this Q study within the 'fuzzy' (Gendron, 2018) 'lines of tension' (Morales & Sponem, 2017) that define the critical accounting project, I mobilise QM from within a very specific theoretical and analytical framework: critical dialogic accounting (CDA) (Brown, 2009).

The applicability of QM is not new to accounting research (Massingham et al., 2012), having already been applied to business actors' understandings of sustainable development (Byrch et al., 2015)² and identified for use within CDA (Brown & Dillard, 2014, 2015). In this Q study, I demonstrate how QM can help identify a plurality of perspectives³ and surface the political frontiers between them for those looking to develop a critical study in accounting. Rather than seeking to 'close down' these perspectives, QM preserves the complexities of their composition and the political contestation between them so as to provide a constant source of reflexive dialogic inquiry (Brown, 2009, p.328). In doing so, QM 'gives voice' to alternative and marginalised perspectives by enabling a pluralist, empirically driven, rendering of their identities and the ideological positions that inform them (Brown & Dillard, 2014, p.1128; Sneeegas, 2020, p.84). As a dialogic tool, QM is best understood as a reflexive, rather than technical, innovation that enables 'constant inquiry' to sustain, rather than resolve, political tensions (Brown, 2009; Laclau & Mouffe, 2001).

A combined 33 participants, representing accounting *students, academics and practitioners* from around Aotearoa New Zealand, were involved in this Q study. Three divergent Factors, or shared perspectives, of SER were ultimately identified amongst these participants, with the majority of their loadings⁴ spread across multiple Factors. This data was then analysed to articulate shared perspectives amongst participants, which was then provided to them to elicit their reflections. In turn, these reflections are analysed to identify contests for meaning around key signifiers and expressions of radical negativity, which illuminate the political frontiers constructed between competing discourses. This is where I posit 'seeds of hope' and 'spaces of possibility' exist amongst accountants' understandings of SER, which informs a recharacterisation of accountants' capacity to engage with SER.

The remainder of this paper has been structured as follows. Section 2 begins by presenting the motivation for this Q study on accountants' perspectives of SER, wherein the need for pluralist understandings is highlighted. A review of prior literature on accountants' perspectives on complex and politically contentious issues is then presented. Given the relatively small amount of prior research in this area, insights from management are also included in this review. CDA is then presented to describe the theoretical framework under which this Q study was developed. The section ends with a discussion of CDA as an analytical framework with a specific focus on how it is mobilised in this Q study. Section 3 provides an overview of QM, where each component of this Q study is presented and discussed. Links are also made between both Sections 2 and 3 to directly address how QM mobilises CDA. In Section 4, each of the three Factors identified are then articulated and discussed in relation to participants and their reflections. Section 5 provides a more detailed discussion of the contested discursive terrain on which participants' perspectives on SER were seen to operate; with a particular focus on the political frontiers between them. Finally, Section 6 briefly reviews the insights developed from this Q study within CDA before reflecting on the broader utility of QM to conduct critical studies in accounting research.

2. Framing this Q study within critical dialogic accounting

2.1. Accountants involvement in SER

The need to address social and environmental issues like income inequality, climate change and ecological collapse, has increasingly put pressure on organisations to be held to account for their activities. In response, organisations have relied on the accounting profession to develop and legitimise the systems, processes and reporting procedures used to account for their actions. For

¹ Methodology is understood as the philosophy, or 'ontology and epistemology', that underpins the way research methods are implemented (Roslender, 2016). This means QM represents a philosophical approach to the scientific study of human subjectivity that is reflected in its use as a method. While there is room for future research to assess the lengthy debates on human subjectivity in QM literature (Brown, 1980; McKeown & Thomas 2013) and their relationship to critical methodology in accounting research (Roslender, 2016), this Q study focuses on demonstrating the utility of QM to conduct a critical study in accounting.

² Byrch et al. (2015) provide an excellent example of its dialogic potential in accounting research, given they illustrate how QM can provide an alternative to "questionnaire-based studies that assume explicit measures of belief" (ibid, p.677). The key difference between this Q study and Byrch et al. (2015) stems from the role that QM plays in the analysis that is developed. Put simply, Byrch et al. (2015) conceptually map the data from their Q study onto existing debates for analysis, whereas I use data from my Q study to elicit insights into individuals' understanding and their self-identification with ideological positions. This leads to differences in the type of analysis that is developed at either a conceptual or individual level, respectively. Each of these approaches are valid approaches to conduct a Q study, but this distinction helps demonstrate the adaptability of QM to different research interests.

³ Throughout this paper, the terms *perspectives, ideology* and *Factor* are used intentionally. To clarify, *ideology* is understood as the core set of knowledge and beliefs that inform the position from which individuals' *perspectives* are expressed; meaning they are an expression of an individuals' underlying *ideological* position(s). As discussed in Section 3, a *Factor* refers to a shared perspective amongst a group of individuals that is identified in Q study. This means a *Factor* can provide insights into the *ideological* composition of a *perspective*, but it is important to understand that a *Factor* and an individuals' *perspective* are not the same.

⁴ Each participant's loading on a Factor is a numerical representation of the relationship between their individual perspective, and the perspective represented by the Factor. A significant relationship is determined to exist when the loading exceeds the significance threshold (discussed in Section 4.1).

example, during the 1990s, during the infancy of SER⁵, accountants were – for better or worse (Dillard & Ruchala, 2005) – deeply involved in the development of reporting frameworks like the triple-bottom-line (Elkington, 1997; Gray, 2001; Gray et al., 1996; Milne & Gray, 2013). Today, the role of accountants is distinct within the most prominent SER bodies, such as the Global Reporting Initiative, Integrated Reporting and the Sustainability Accounting Standards Board. As accountants are increasingly asked to go “beyond the financials” (Black Sun Plc, 2012, p.10) so as to clarify “the business benefits to companies” (UNEP, 2012, p.3), there remains little consensus on what constitutes SER and to what extent this information should be reported, if at all.⁶

Within accounting literature, SER has already proven to be a particularly complex and politically contentious issue (Bebbington, 1997; Gray et al., 1995; Milne & Patten, 2002; Unerman & Bennett, 2004). In this sense, it could be considered a ‘wicked’ issue in accounting to reflect the ‘complex, open-ended and intractable’ nature of socio-environmental issues which have no easily identifiable solutions (Head, 2008, p.101). In turn, as the increasing involvement of accountants in SER means they are also increasingly engaged with a plurality of interests (Eccles et al., 2010; IFRS, 2021), important questions have been, and continue to be, raised about whose interests are – or are not – being recognised, interpreted and addressed (Brown, 2009; see also: Bebbington et al., 2007a; Boyce, 2000; Brown, 2009; Frame & Brown, 2008; O’Dwyer, 2005; Söderbaum & Brown, 2010). These concerns are important as they question the legitimacy of SER and its ability – or capacity – to represent non-financial interests like those of society or the environment (Brown & Dillard, 2013a). However, they also highlight the need for critically pluralist understandings⁷ amongst accountants to engage with non-financial interests, and it is here that accountants’ own understandings come into question. Do accountants possess the pluralist understandings needed to represent non-financial interests in SER?

“... accounting is no longer a metaphor for being boring and reliable, but increasingly being used as a metaphor for being evil and exploitative. In particular, accounting has come to indicate the reduction of the social, relational and creative aspects of life to a dollar value and thereby the destruction and devaluation of these very aspects of life.” - Smith & Jacobs (2011, p.923)

Given the prevalence of ‘monetary reductionism’ (Söderbaum & Brown, 2010) and ‘technocratic rationality’ (Brown, 2009; Brown & Dillard, 2015) in accounting, and the framing of accountants as neutral observers that report “the facts” (Solomons, 1991), it is unsurprising that accountants are often characterised as ‘dull’, ‘boring’, ‘grey suited’ ‘technicians’ who lack ‘creativity or imagination’ (Bougen, 1994; Dimnik & Felton, 2006; Jeacle, 2012; Miley & Read, 2012; Tinker, 1985). The humour⁸ embedded within these characterisations can be seen across various forms of media⁹, but it can also be found in prior research on accountants’ perspectives (Bebbington et al., 1994; Granleese & Barrett, 1990; Kamla et al., 2012; Kuasirikun, 2005; Schloemer & Schloemer, 1997) and critiques of accounting education (AICPA, 2012; Fogarty et al., 2006; Merino, 2006). Thus, this Q study is motivated by a concern for the capacity of accountants to represent any interest other than those of financial capital (Brown, 2009; Brown & Dillard, 2020); particularly as they are increasingly relied upon to engage a plurality of interests in the development and legitimisation of issues like SER.

To navigate such a complex discursive terrain in a way that does not simply privilege only those interests that align with a business case rationale, accountants require critically pluralist understandings.¹⁰ However, while the development of SER makes it seem as though accountants are adapting their understandings, many of these efforts remain rooted within a business case rationale (Brown & Dillard, 2013a, 2014; Zappettini & Unerman, 2016). Sometimes referred to as the ‘managerial capture’ of SER (Baker, 2010), the business case conceptually constrains SER in support of the financial interests of shareholders. In turn, this focus can obscure non-financial concerns (Brown & Dillard, 2014, 2020), such as the conflicts of interests within business-society relationships (O’Dwyer, 2003).

While it was once easy to identify ‘win-win’ scenarios wherein multiple interests could be satisfied, such ‘low hanging fruit’ is increasingly ‘less apparent for many firms’ (Hussain, 1999, p.203). There is a great deal of ambiguity, or paradox, surrounding these types of complex issues, and literature suggests management is aware of, and grappling with, the need for more nuanced understanding of the trade-offs that must be made in their decision-making (Hahn & Aragón-Correa, 2015; Hahn & Figge, 2010; Hahn et al., 2010; Hahn et al., 2014; Wong et al., 2011). Viewed as a fertile space for change amongst managements’ understanding, some research suggests stakeholders act strategically within engagement processes to create cognitive dissonance that can affect change their disclosure practices (Adams & Whelan, 2009). These authors identify continued role of the profit motive, but more broadly, their

⁵ SER is understood as “the self-reporting of organisational socio-environmental interactions”, that is, the attempts of organisations to account for social and environmental issues, which includes sustainable development (Gray & Spence, 2007, p.9).

⁶ The IFRS has stated that it intends to create a Sustainability Standards Board that aims to help develop and maintain a global set of sustainability-reporting standards (IFRS, 2021). For a sense of the continued lack of consensus around this issue amongst the academic community, see: Adams (2020, October 15).

⁷ Critically pluralist understanding refers to the ability to meaningfully consider the impact of asymmetrical power relations on society and the environment. (Bebbington et al., 2007a; Bebbington et al., 2007b; Frame & Brown, 2008; Milne & Grubnic, 2011; McPhail & Ferguson, 2016; O’Dwyer, 2005; Russell et al., 2017; Thomson & Bebbington, 2004, 2005; Tweedie & Hazelton, 2019).

⁸ Bougen (1994, p.330) discusses the social discourse of humour, noting how “jokes about the stereotype” might help ultimately transform the relationships between the ‘technical’ and ‘personal’ of accountants’ legacy of expertise. In this way, the utility of humour as an approach to transformative engagement is an important consideration for those seeking to unsettle dominant logics and develop effective opposition amongst accountants via agonistic engagement (Brown et al., 2015).

⁹ Including film (Beard, 1994; Jeacle, 2008), novels (Czarniawska, 2008) and music (Smith & Jacobs, 2011).

¹⁰ This sentiment mirrors that expressed by McManus (2008) on the need for agonistic understandings to ‘endure political life’ within a pluralist democracy, or Addis (2001) on the capacity to ‘live with difference’.

strategy illustrates the existence of and potential for change within the paradox dissonance of SER; even amongst those who are deeply embedded within a business case rationale.

2.2. Insights into accountants' perspectives

Accountants' perspectives are an important part of SER because of their involvement in the reporting systems, procedures and processes that both develop and legitimise such information. Management may be interested in accounting information to inform their business-decision-making, but other non-shareholder interests may also be advanced with the help of accountants. However, the perspectives needed to facilitate these connections are not always as developed as the business case rationale is. For instance, Jönsson (1988), in his study of accounting regulation and elite structures, suggested accountants had trouble understanding labour-oriented perspectives, making it difficult for unions to have influence in standard-setting. Brown (2000) observes that unions, in turn, have limited understanding of the possibilities of new forms of accounting, which can make interactions between accountants and important non-shareholder constituencies difficult.

As a 'tool of domination' that is often used to strengthen managerial control over employees via 'manufactured consensus' (Farjoud & Morales, 2013), these interactions can be difficult for accountants to engage in. For example, Godowski et al. (2020) discuss the careful consideration required by public accountants operating within the 'hybrid forum' of workers councils in France as they make the language of accounting accessible to employees to counter managements' proposals. Although Godowski et al. (2020) were focused on public accountants operating in unique role, the challenges even they faced to assist employees illustrates the deeply embedded deficiencies in accountants ability to go 'beyond the numbers' of a business case rationale and critically engage with issues that are important to non-shareholder interests (Brown & Dillard, 2020).

The perspectives of senior members of the profession and/or management are often used to represent accountants' perspectives in research (Bebbington et al., 1994; Deegan et al., 1995; Granleese & Barrett, 1990; Kuasirikun, 2005; Schloemer & Schloemer, 1997). While valuable insights are developed, they illustrate a relatively narrow representation of who is considered an accountant. Here, the work of Kamla et al. (2012) is noteworthy, given that they expanded the representation of 'accountants' in their study to regulators, academics and practitioners. However, the authors also note that their interviewees were 'key actors' within Syrian society, which surfaces different concerns around the interests being represented by their interviewees. Interestingly, interviewees appeared to have perspectives that were consistent with "mainstream Western pronouncements and regulations", and which support a perspective of accounting as a "relatively technical, non-problematic practice of recording financial facts [with emphasis on] the information needs of shareholders and investors" (Kamla et al., 2012, p.1181).

To illustrate the ideological differences amongst accountants' perspectives, Brown and Fraser (2006) produced an overview of the conceptual landscape surrounding social and environmental accounting (SEA) and corporate social responsibility (CSR)¹¹ by articulating divergent understandings of the business-society interface. Brown and Fraser discuss how each of these understandings represent different starting points that can lead to different views about "why and how (if at all) the field should be developed" (ibid, p.104), and presented three broad approaches to SEA: *business case*, *stakeholder-accountability*, and *critical theory*. These divergent perspectives have a lengthy historical legacy (Gray et al., 1996), and are based on fundamentally different understandings of the business-society interface. In turn, this overview helps "explain why the 'what', 'why', 'how' and 'to whom' of SEA is – and is likely to remain – such a contested terrain" (Brown & Fraser, 2006, p.104; see also: Okoye, 2009).

Much of the prior research that has explored accountants' perspectives also suggests they may have limited incentives or ability to engage divergent perspectives. For instance, Bebbington et al. (1994, p.116) identify positive attitudes amongst accountants toward environmental accounting but note a 'gap' between their attitudes and actions stemming from their lack of knowledge about its possibilities. This homogeneity in responses leads Bebbington et al. (1994, p.110, fn1) to suggest that the development of SER depends on the "willingness, personal ability, knowledge and freedom" of accountants "to innovate as a professional group". This may be cause for concern regarding accountants' abilities to develop their understandings when considering the characterisation of professional accountants by Granleese and Barrett's (1990) as 'socially conforming', and Schloemer and Schloemer (1997) who found little diversity in the personality types of professional accountants. Equally concerning are observations by Deegan et al. (1995), who observed that corporate accountants in Australia did not appear to respond to increasing environmental concerns in the community (ibid, p.409). As each of these studies took place in different contexts, specific identifies of personality characteristics cannot be generalised to all accountants. However, these insights inform a very similar characterisation of accountants that can be found across much of prior literature on accountants' perspectives.

Regarding the willingness of accountants to accept divergent perspectives from their own, Kuasirikun (2005) explored the views of Thai accounting practitioners and 'accounting related professionals' on SEA. Kuasirikun found that although participants were generally positive towards the underlying concepts of SEA, constraints ultimately surfaced when their views were contrasted with traditional views of the role of accounting to inform internal controls and investment decisions. When challenged on this business-as-usual approach to accounting and asked, 'why should things be like this?', there were very few responses, and the few that were received indicated that it was how things had always been done. Kuasirikun (2005, p.1044) goes on to posit that such views would "ossify the dynamics for change within the accounting profession", reflecting similar concerns raised around the motivations of accountants regarding SER.

¹¹ In line with Gray and Spence (2007), I consider CSR to be one of the many different types of voluntary corporate reporting on social and environmental issues that is represented by the term SER.

Recalling the work of [Kamla et al. \(2012\)](#) on the perspectives of Syrian accountants, the authors lament the significant influence that “Western education programmes and professional training” had on accountants in Syria, and how these influences could displace attention from “issues more generally of concern in a society influenced by the teachings of Islam” (ibid, p.1182). Here, the authors illustrate both the breadth of mainstream – managerialist – views of accounting and the power of their influence on individual accountants in today’s globalised society, as well as the influential role of accounting education. This reflects longstanding agreement on the need for change within accounting that can be seen in reports like [AICPA \(2012\)](#) and [Merino \(2006\)](#), who both identify the need for change within academia. [Gray et al. \(1994\)](#) also call for accountants to develop their ‘ethical maturity’ through exposure to moral dilemmas and solutions. While these concerns locate the need for change within academia, and there is undoubtedly room for improvement, there is also research that suggests some of these problems may stem from the profession.

For some time now, managerial techniques have been applied within academia to bring about greater ‘efficiency and effectiveness’ ([Lawrence & Sharma, 2002](#)). These efforts are often oriented toward addressing the needs of the profession, which inadvertently provides professional accounting bodies with a significant amount of influence to determine accounting curricula ([Dillard, 2002](#); [Dillard & Tinker, 1996](#)). Within Aotearoa New Zealand, these techniques have led to a reduction in the number of years required to obtain a degree, which resulted in a significant narrowing of the topics presented to students ([Carr & Mathews, 2004](#); [Mathews, 2001](#)). In turn, the aims and objectives set by professional organisations serve to standardise the range of perspectives that students are exposed to. For example, in their study outlining paths towards a more critical accounting education, [Chabrak & Craig \(2013, p.102\)](#) discuss the “diminished capacity within the curriculum to imagine” the existence and merits of alternative accounting models beyond dominant theories, economic and institutional arrangements. This is not to say that more critical academics do not exist to present alternatives to students ([Harding et al., 2010](#)), but even they are made to operate in a research atmosphere that is not favourable to a plurality of perspectives ([Tuttle & Dillard, 2007](#)). In this way, the ‘imaginings’ of students, and academics for that matter, might be constrained by the influence of professional organisations on academia.

The narrowing of accounting education in this way is important, as once students leave university, they will likely no longer have the opportunity to consider some of these alternatives. For example, consider [Burton et al. \(2016\)](#) who tracked shifts amongst accounting students as they moved into public accounting and found a ‘hiring selection bias’ amongst firms, and that many who remained became ‘indoctrinated’ by the personality preference of public accounting norms (ibid, p.168–169). Although they were focused on personality characteristics, [Burton et al. \(2016\)](#) illustrate a process of homogenisation within professional organisations that would, at best, provide questionable support for alternative perspectives. Given the powerful role of large public firms – like the Big 4 – in shaping the accounting profession, this type of filtering can also have a substantial impact on the broader profession. For example, [Chen et al. \(2012\)](#) discuss how accountants are stereotyped as subservient and myopic individuals, and that these stereotypes tend to dominate efforts to recruit accountants into public firms. They postulate that this can impede the recruitment of accountants that can serve the public interest (see also: [Briggs et al., 2007](#); [Jeacle, 2008](#)), which – at the very least – calls into question the professions’ espoused claim to “serve the public interest, honour the public trust, and demonstrate commitment to professionalism” ([AICPA, 2013, p.2823](#)).

Prior research on the perspectives of management also provides a sense of the difficulty involved in engaging with complex issues like SER, but there is also evidence to suggest that fundamental differences exist in the personalities of accountants and managers. [Briggs et al. \(2007\)](#) compared the personality preferences of managers and accounting students over time, and posit managers tended to be extroverted and utilised more “rapid, logical decision-making in the external world”, while accountants tended to be introverted and utilised a quantitative based rationale that has a definite answer (ibid, p.530). Much like this Q study and critical studies more generally, these insights from prior literature cannot be generalised to all accountants. However, they do little to alleviate concerns about their characterisation as homogenous and socially conforming individuals that are ill-equipped to reflect on challenges that lie outside the traditional roles of accounting ([Bebbington et al., 1994](#); [Granleese & Barrett, 1990](#); [Schloemer & Schloemer, 1997](#); see also: [Amernic & Craig, 2004](#); [Humphrey et al., 1996](#)), or the shortcomings of accounting professionals in the face of change ([AICPA, 2012](#)).

There has been ample SEA research focused on the perspectives of management, much of which illustrates the conceptual constraints of a business case rationale. For example, [Fineman \(1997\)](#) identified a divide between a group of automotive managers’ private moral positions on the environment, and how these positions were incorporated into their ‘working moralities’. [O’Dwyer \(2003\)](#) also discusses an unwillingness amongst managers to recognise conflicts between the economic and social responsibilities of organisations, and to move beyond a ‘business as usual’ understanding, despite conflicting with their personal perspectives on the issue. These conflicting subjectivities were also explored in [Bebbington \(1997\)](#), who identified tensions between the “business” and “weekend” positions of upper-level management. [Bebbington](#) explains how managers felt restricted to business case viewpoints in their work environments, but privately, they held different perspectives. Interestingly, these participants’ work environment, or institutional setting, appeared to enable discrepancies in their perspectives, which aligns with both the ‘processes of amoralisation’ discussed in [Crane \(2000\)](#) and the ‘indoctrination’ discussed in [Burton et al. \(2016\)](#).

The range of conceptual ambiguity and contested understandings identified in both [Fineman \(1997\)](#) and [Bebbington \(1997\)](#) is similar to that identified in [Byrch et al. \(2015\)](#), and there are ongoing efforts to explore the ‘sensemaking’ that occurs amongst management as they confront the paradoxical nature of the “conflicting yet interrelated” issues they are confronted with ([Hahn et al., 2014, p.480](#)). For example, recognising both the ambiguous and interrelated nature of sustainability issues more generally ([Margolis & Walsh, 2003](#)), [Hahn et al. \(2014\)](#) discuss the impact of different cognitive frames employed by management. [Hahn et al. \(2014\)](#) explore the limits of two frames in particular, *business case* and *paradoxical*, and develop critiques around either frame’s ability to address the ‘immense challenges of sustainability’. Rather than promoting one frame over the other, the authors call for ‘cognitive diversity’ amongst management to reflexively engage with complex sustainability issues and understand various ways in which they can be addressed. Similarly, [Wong et al. \(2011\)](#) highlight the benefits of ‘integrative complexity’, or the ability to differentiate among

multiple perspectives, amongst management teams in centralised firms, which impact on their ability to gather and process data from various stakeholders. In some ways, efforts to realise ‘cognitive diversity’ and ‘integrative complexity’ amongst management align with the aims of CDA, particularly if change can be induced within the cognitive dissonance being identified (Adams & Whelan, 2009) by agonistically confronting divergent perspective (Brown & Dillard, 2013a,b; Dillard & Brown, 2012, 2015). This means issues like SER elicit a capacity to ‘live with difference’ (Addis, 2001), or to ‘endure political life’ (McManus, 2008), amongst accountants and there is a potential for transformational change embedded within the ‘cognitive dissonance’ that comes from operating within the agonistic reality of life within a pluralist democracy (Brown, 2009; Brown & Dillard, 2013a,b).

2.3. Critical dialogic accounting (CDA)

Rooted in calls to reconceptualise accounting in more democratic forms (Power, 1992), there is now widespread recognition of the need for ‘new accountings’ that can facilitate more participatory forms of decision-making and accountability (Boyce, 2000; Dillard & Vinnari, 2019; Gallhofer & Haslam, 2019; Gray, 2002; Gray et al., 1997; Morgan, 1988; Mouck, 1995; O’Dwyer, 2005; O’Leary, 1985; Shearer, 2002). CDA is one such effort, and embodies a fundamental shift away from mainstream accounting through recognition of “the political” role it plays in society, a refusal to prioritise capital market and shareholder interests in defining that role, and the pursuit of an accounting discipline that is receptive to the needs of a more critically pluralist conceptualisation of a functioning democratic society (Brown, 2009). Conceptually rooted in the work of agonistically democratic, dialogic and critical pluralist theorists (Bakhtin, 1981, 1984, 1986; Freire, 1970, 1985, 1994, 1998; Giroux, 1983, 1994; Habermas, 1984; Laclau & Mouffe, 2001; and Mouffe, 2000, 2005, 2013), CDA is acutely aware of the discursive role that accounting plays in (re)constructing social realities; particularly as it relates to the hegemony of mainstream accounting and its impact in society. Far from an objective calculative technology, accounting – for better or worse – holds an authoritative position in society that allows it to (re)shape the subjectivities of both individual and group understandings by defining what *is* and *is not* possible. This means the tacit alignment of mainstream accounting with a business case rationale determines what *is* and *is not* a rational decision based on the interests of capital markets and shareholders. In turn, the ‘hubris’ of this rationale means the needs of society and the environment are thus interpreted as secondary considerations that require ‘win-win’ framings to be considered relevant to decision-making; while the urgency that motivates them is dismissed or – at best – ignored (Brown, 2009; Brown & Dillard, 2020).

To challenge the hegemony of mainstream accounting, CDA works to ‘broaden out’ the range of interests represented in accounting and ‘open up’ the way accounting is understood. Brown (2009, p.324) set forth eight key themes around which CDA is constructed for application within accounting. In effect, these themes form the conceptual basis on which CDA aims to ‘broaden out and open up’ accounting to unsettle the status quo of mainstream and are central to the development of research within CDA (Dillard & Brown, 2015). Central to this positioning is an explicit recognition of the heterogeneity (or ‘multiplicity’) of accountings, and rejection of the primacy of capital markets and shareholders financial interests (Brown, 2009, p.317). Broadly speaking, the primacy of shareholders’ interests within mainstream accounting has been a concern for some time now (Adams, 2004; Archel et al., 2011; Gray & Spence, 2007; Gray, 2006; Milne et al., 2009; Spence, 2009; Springett, 2003), including the impact of its hegemony on accountants perspectives (Brown, 2009; Cooper & Sherer, 1984; Mäkelä & Laine, 2011; Morgan, 1988; O’Dwyer, 2003). This makes it easy to understand how accountants perspectives of SER can be seen as ‘captured’ by management to serve shareholders’ financial interests (Baker, 2010), allowing them to overlook the responsibility of business to society to consider SER a waste of resources; particularly when it negatively impacts shareholders (Friedman, 1970; Henderson, 2009; Jensen, 2001, 2002).

Open to a ‘more pluralist expression’ of accounting, CDA actively seeks to advance beyond the simplistic unitary rationale of neoliberal economic framings within mainstream accounting (Brown, 2009, p.317). In working to achieve this, proponents of CDA aim to:

“[shift] accounting from a discipline overwhelmed by the assumptions of finance capitalism to one that fosters critical reflection and democratic debate... and encourages more democratic forms of social interaction in local community, organisational and civil society contexts.” - Brown and Dillard (2015, p.6)

To realise a more pluralist expression of accounting, CDA actively contests technocratic methods and concepts of accounting expertise that serve to ‘close down’ discussion and debate in the name of informing business decision-making, such as cost-benefit analysis and full cost accounting (Bebbington et al., 2001; Bebbington et al., 2007b) and forms of SER like Integrated Reporting (Brown & Dillard, 2014). Instead, the development of these ‘accountings’ are an “inherently value-laden process tied closely to socio-political, cultural and ideological frames of reference.” (Bebbington et al., 2007b, p.228) As a reflection of competing interests in society, the development of accounts and decision-making technologies require a range of complex “political choices and trade-offs” to be made (Brown, 2009, p.32). For example, mainstream efforts to ‘integrate’ divergent perspectives within SER may be motivated by a desire to ‘broaden out’ the perspective recognised, but their subservience to capital market and shareholders’ interests mean non-financial interests are often ‘externalised’ and ‘silenced’ by constructing them as a governable ‘other’ (Brown, 2009; Brown & Dillard, 2014; Ezzamel et al., 2008; Miller & O’Leary, 1987).

By surfacing ‘the political’ considerations in the development of SER, CDA forces a recognition of its ‘conceptual capture’ by simplistic managerial and business case framings that elevate capital market and shareholders’ interests above all others (Brown, 2009). In turn, CDA posits that there is a transformative potential that can be realised in the reflection and discussion that is generated by this type of critical awareness.

Emancipated from the conceptual constraints of the status quo, individuals are free “to think innovatively and creatively about possible solutions and to use conflict and divergent views as a resource to inform a more radical praxis” (Bond, 2011, p.169). This does

not necessitate a change in perspective or behaviour, but the ‘broadening out and opening up’ of individuals’ understandings – at the very least – compels individuals’ to question the political frontiers of their perspectives. Viewed as a learning process, there is a potential to stimulate critical reflection amongst individuals as they challenge their own self-identity and reflect on those with divergent perspectives, and it is in this process of (re)evaluation that there is a potential to develop new understandings (Brown et al., 2015; Brown & Dillard, 2013a,b; Dillard & Brown, 2015). For those with non-mainstream perspectives, this process can also promote counter-hegemonic alliances by surfacing previously unrecognised areas of shared interests and common understandings. Within CDA, these alliances can sometimes be referred to as ‘chains of equivalence’ when talking about broadly defined issues (Brown, 2009), or ‘chains of signification’ when focusing on the key signifiers around which meaning is contested (Tanima et al., 2020). Either way, each describes a similar process wherein ‘chains’ are formed between individuals with previously disconnected perspectives. These chains do not necessarily commensurate ideological differences, but rather, they facilitate the formation of broad-based coalitions that can mount resistance to subordination by hegemonic – mainstream – perspectives; perhaps even just as a temporary respite (Brown, 2009).¹² In turn, these coalitions (or temporary alliances) embody the transformational democratic aspirations of critically pluralist forms of engagement within CDA.

2.4. Mobilising the analytical framework of CDA via QM

As one might expect from a project that has been developing for over a decade, there now exists a variety of CDA oriented research. This research has advanced CDA’s transformative and emancipatory aspirations in different ways, but there remain – albeit broad – similarities in the ways they go about doing so. In this section, I identify how prior CDA research has mobilised its analytical framework in two ways: to identify a plurality of perspectives and to surface the political frontiers between them. Obviously, there are differences in these studies that make them unique, but I intend to demonstrate how QM can be used to mobilise CDA in a similar way.

2.4.1. Identifying perspectives within the contest for meanings between competing discourses

The analytical framing of CDA can be applied to various contexts and issues, but fundamentally, it engages with a contest for meanings between competing discourses. Competing discourses each embody fundamental differences between their worldviews, ideologies, knowledge claims and taken for granted assumptions, all of which constitute the basis from which meaning is contested and practices are formed. Prior CDA research has identified competing discourses at a broad conceptual level of the business-society relationship (Brown & Fraser, 2006) that help conceptualise debates in the environmental movement (Brown & Dillard, 2013a), within reporting practices (Brown & Dillard, 2014), and amongst business actors’ understandings of sustainability (Byrch et al., 2015). Others have identified competing discourses around labour and capital interests in accounting (Brown, 2000; Godowski et al., 2020), information system design (Blackburn et al., 2014), policy development (Söderbaum & Brown, 2010), microfinance lending programs (Tanima et al., 2020), participatory budgeting (Aleksandrov et al., 2018) and hybrid organising (Ferry & Slack, 2021). While each of these studies are set within different contexts and are motivated by different issues, the foundation of their analysis is built on a fundamental contest for meaning between competing discourses with different ideological orientations.

After identifying these competing discourses, the task becomes how to map the object of study onto the competing discourses. This can often take the form of a case study, where a mix of documents, interviews and observations are collected and analysed (Aleksandrov et al., 2018; Brown & Dillard, 2014; Ferry & Slack, 2021; Laine & Vinnari, 2017; Tanima et al., 2020). Ultimately, the aim is to illustrate the impact of the competing discourses identified. Broadly speaking, this is where deeply embedded ideological differences can manifest as conflict and contestation between the different approaches, understandings and practices they enable. One outlier in this process is Byrch et al. (2015), who use QM instead of a case study to identify these conflicts.

QM represents a fundamentally different approach to the identification of competing discourses around a complex or politically contentious issue, much of which has to do with the way it engages individuals’ perspectives. Within QM, the range of possible perspectives that exist on an issue are collectively referred to as a *concourse*. Although it is a fundamentally impossible task to capture the *entire* concourse on an issue (Stephenson, 1986), the idea is to capture as wide a range of views as possible to inform the development of statements (Q set) for participants to sort.¹³ While the concourse in Byrch et al. (2015) is constructed from interview data to identify their Q set, I construct the concourse for this Q study by expanding the conceptual coverage of prior literature (Brown & Fraser, 2006) and expand conceptual coverage of competing discourses (TINBC).¹⁴

The other major difference relates to the way competing discourses are identified. Simply stated, a Q study identifies competing discourses amongst a group of participants, but because these discourses reflect individuals’ perspectives instead of conceptual categories, they are not necessarily ideologically consistent. This means the competing discourses, or Factors, identified are intrinsically

¹² Cuppen et al. (2021) refer to ‘boundary objects’ in their discussion of finding leverage points for sustainability transformation, which have a similar functionality to that of the key signifiers being discussed. The authors discuss how multiple boundary objects form an ecology, or boundary object ecology, that act as a source of “interpretive flexibility to actors with different worldviews and rationalities” inside of stakeholder participatory modelling (ibid, p.902). Although articulating the role of QM within stakeholder participatory modelling is beyond the scope of this paper, these are valuable insights from proponents of CDA looking to articulate the utility of key signifiers within stakeholder processes aimed at sustainable transformation.

¹³ The concourse and Q set are discussed across Sections 3.2 and 3.3.

¹⁴ As I discuss in Section 3.2, there is no ‘right way’ to construct a concourse. Here, I make this distinction with Byrch et al. (2015) to illustrate a different way to construct a concourse, which also helps demonstrate the adaptability of QM as a research method.

different as they represent shared viewpoints amongst participants instead of an ideologically consistent discourses that facilitate categorisation. [Byrch et al. \(2015\)](#) identify five Factors, and I identify three in my Q study, but the difference between our Q studies comes in the way the data related to these Factors is used. [Byrch et al. \(2015\)](#) articulate their Factors and then contrast them with discussions of sustainable development found across prior literature, which includes, but is not limited to, [Hopwood et al. \(2005\)](#). This enables the identification and analysis of areas of conflict and overlap between the Factors identified. In this Q study, focus is on the construction of the competing discourses at the level of individual participants. One way to illustrate this difference is the way I have used the Factors identified in this Q study. I present this information back to participants and ask them to reflect on both their own loadings on each Factor, and the Factors they do not identify with. Another is the role that individuals' Factor loadings play in the analysis that is developed, including confounded loadings ([Section 5](#)). In effect, it is not the Factors identified that I am primarily interested in. Instead, as an analytical tool for inquiry, I use the Factors to help elicit insights into individuals' perspectives and their ideological composition. In this way, the analytical focus of this Q study is on individuals self-identification with the Factors, rather than the Factors themselves.

2.4.2. *Illuminating the political frontiers between competing discourses*

Identifying a plurality of perspectives is part of CDA, but it is by no means the sole objective. In fact, unbounded pluralism could even be considered 'self-defeating', as "there is a need for limits aimed at challenging power relations" ([Brown, 2009](#), p.323). These limits are themselves political and contestable, but defining them is an important part of drawing distinctions between the values and interests of divergent perspectives; particularly to identify, challenge and possibly exclude¹⁵, those that seek to construct subordination ([Brown, 2009](#), p.323; [Brown et al., 2015](#), p.645). This need to identify and understand the political frontiers between competing discourses is where individuals' perspectives are drawn into focus. Here, the way their perspectives are articulated, or how they are *allowed* to be expressed, provides useful insights into the political frontiers between competing discourses, which is a key insight in the development of transformational understandings within CDA.

To articulate individuals' perspectives around competing discourses is to engage in a process of illuminating the political frontiers where meaning is contested, and identities are formed. Across prior research, there are various approaches to discourse analysis that are used to illuminate political frontiers. For example, in their exploration of identity and meaning construction around industrial meat and dairy production in Finland, [Laine and Vinnari \(2017\)](#) discuss how radical negativity is used by dominant social groups to undermine the radical political demands of counter-accountants. At the rhetorical level of individual discourse, radical negativity can help illuminate the way individuals construct their identity as they identify what they are not; or label an 'other'.¹⁶

Identity is not a fixed concept, meaning these boundaries can also be seen in the contest for meaning around contested issues. Examining policy documents and interviews, [Tanima et al. \(2020\)](#), p.3 identify 'key signifiers', or "particularly contentious elements of a discourse", around which they map the political frontiers between competing discourses. These issues help the authors surface and analyse ideologically rooted differences between the competing discourses; meaning they are focal points around which political frontiers are (re)constructed between them.

In [Byrch et al. \(2015\)](#), the authors identify 'ideal' perspectives, or Factors, of sustainable development between divergent interests and discuss ideologically rooted tensions between them. By connecting to wider debates in literature ([Milne et al., 2009](#); [Hopwood et al., 2005](#)), their articulation of political frontiers is rooted within a rich appreciation of ideological differences and contests for meaning. In turn, this enables them to assess competing interests and the wider implications of the way power is expressed.¹⁷

The articulation of political frontiers in this Q study represents a mix of the analytical tools presented in [Byrch et al. \(2015\)](#) regarding QM, [Laine and Vinnari \(2017\)](#) regarding radical negativity, and [Tanima et al. \(2020\)](#) regarding key signifiers. Stated simply, these frontiers are first identified and articulated around the Factors surfaced in this Q study, but unlike the conceptual description of political frontiers used in [Byrch et al. \(2015\)](#), this Q study examines their construction at the level of individuals. As I will discuss in [Section 4.2.1](#), the initial Q study results are used to develop materials that are given back to participants to elicit reflections that help assess their own self-identification with the Factors that were identified in the Q study. This may seem like a small difference compared to [Byrch et al. \(2015\)](#), but it illustrates a distinct difference in the way QM is being mobilised in this Q study. Using participants' self-identification with the Factors identified in this Q study, the political frontiers within and between their perspectives are then analysed by looking at the expression of radical negativity and debates around key signifiers (discussed in [Section 5](#)).

¹⁵ [Brown \(2009, p.323\)](#) identifies those who seek to construct free speech on the subordination of others, and [Brown et al. \(2015, p.645\)](#) identifies the 'far-right', as positions to be excluded. However, they also leave open the possibility of trying to understand the appeal of such positions.

¹⁶ [Laine and Vinnari \(2017, p.1487\)](#) provide a valuable review of discourse theory in accounting research, and those looking to critically apply such theory via QM should consult [Sneegas \(2020, p.82\)](#) on the 'moments of productive tensions' that can be made 'tidy' within a Q study.

¹⁷ Similar connections to wider struggles can be found in [Brown and Dillard \(2014\)](#) on broadening out and opening up sustainability appraisals methods in science and technology studies ([Smith & Stirling, 2007](#); [Stirling, 2008](#)), [Godowski et al. \(2020\)](#) on hybrid forums for dialogic democracy, and in [Ferry and Slack \(2021\)](#) on the pursuit of dual goals within social enterprises.

3. Methodology and methods

3.1. Q methodology (QM)

Originally developed in the 1930s by British physicist-psychologist William Stephenson (Stephenson, 1952), QM is an innovative¹⁸ way to analyse human subjectivity that utilised scientific measurement so as to “understand, explicate and compare them” (Watts & Stenner, 2012, p.72).¹⁹ To accomplish this, QM was developed as a “simple yet innovative adaptation of Spearman’s traditional method for factor analysis” (Watts & Stenner, 2012, p.7), and this innovation has generated a diverse range of interdisciplinary applications of QM to complex issues. Particularly insightful for this Q study are the applications of QM by researchers in anthropology, human geography and policy development to explore social perspectives on environmental governance (Robbins & Krueger, 2000; Eden et al., 2005; Sneegas et al., 2021). Here, researchers have used QM to elicit perspectives in resource decision making (Webler et al., 2001; Webler et al., 2003), explore sustainability discourses (Barry & Proops, 1999), develop environmental and energy policy (Cuppen, 2012; Cuppen et al., 2010; Cuppen et al., 2016a,b), and structure subjectivities using QM to empirically test social theory (Robbins & Krueger, 2000; Sneegas, 2020)

Massingham et al. (2012) was the first to identify QM for accounting research and discussed its utility for researchers who seek to operationalise pluralistic approaches. For proponents of CDA, QM has also been identified as a powerful dialogic tool because of its emphasis on “diversity, contestability and social learning; highlighting the divergent ways in which issues can be framed as a basis for debate” (Brown & Dillard, 2015, p.974). In part, this stems from the use of QM as an “opening up” approach that can enable the mapping of different perspectives (Brown & Dillard, 2014). Practically speaking, this approach to QM capitalises on its ability to triangulate “between numbers and text to produce narratives sensitive to marginalized perspectives” (Sneegas, 2020, p.84), and mitigates the power of the researcher by prioritising the need to “signify the reality of the researched” (Robbins & Krueger, 2000, p.645) and motivating them to move beyond the conceptual constraints of their immediate context (Byrch et al., 2015, p.686; Sneegas, 2020).

In essence, QM provides participants with a structured way in which to articulate their perspectives that is not restricted by “the terms of the dominant consensus”, and this expands the potential for a plurality of perspectives to be identified, ‘voice’ to be given, and new insights to be developed (Brown & Tregidga, 2017, p.6). While this makes QM an attractive tool for proponents of CDA, there are limits to its capabilities. A frequent misunderstanding of QM is that it cannot identify every perspective that exist on an issue, but rather, it ‘opens up’ deliberation and debate around complex issues so as to enable pluralist expression of the discursive terrain surrounding it.

“The thrust of Q methodology is.. not one of predicting what a person will say, but in getting him to say it in the first place (i.e., by representing it as a Q sort) in the hopes that we may be able to discover something about what he means when he says what he does.” - Brown (1980, p.46)

In its most basic form, all Q studies share a similar process. A Q study is primarily composed of six steps:

- Concourse identification
- Q set development
- Identification of participant (P set)
- Performance of the Q sort by the P set
- Factor analysis of the data (Factor identification)
- Interpretation of factors (Factor articulation)

A Q study asks participants (P set) to sort a set of statements (Q set) that represent various views of the issue at hand, which are identified from the concurrence. Collectively, this data is then factor analysed to identify groups of participants (Factors) that sorted the statements in a similar way. As a group, these participants are understood to represent aspects of a unique perspective on the issue.

3.2. Concourse identification

Conceptually, the concurrence reflects what the Q study is ‘about’, or the range of knowledge that exist on the issue being studied. Stephenson (1986, p.44) viewed subjective communicability, or ‘knowledge sharing’, as a ‘field’ of knowledge from which it was possible to extract “an identifiable ‘universe of statements for (and about) any situation or context’”. Each of these identifiable universes is referred to as a ‘concourse’, and there ‘exists a concurrence “for every concept, every declarative statement, every wish, (and) every object in nature, when viewed subjectively” (Watts & Stenner, 2012, p.33).

¹⁸ Those seeking to better understand the ‘innovation’ of QM should review the debate between *person* (q) versus *trait* (r) correlations (Watts & Stenner, 2012; McKeown & Thomas, 2013).

¹⁹ This is an important distinction in relation to the generalisability of a Q study. Simply put, Q studies can, and *should*, be replicated in different contexts but cannot, and *should not*, be generalised across populations (Sneegas et al., 2021). This means critical researchers must be careful not use QM to further essentialise and exploit already marginalised perspectives (Sneegas, 2020, p.84) by glossing over difference in favour of a “unitary and closed sense of the world.” (Bebbington et al., 2007a, p.367)

The concourse represents another difference between this Q study and [Byrch et al. \(2015\)](#). In essence, the concourse in [Byrch et al. \(2015\)](#) is composed of a ‘naturalistic’ series of interview, whereas this Q study uses a ‘ready-made’ review of prior literature to represent the concourse in this Q study ([Brown & Fraser, 2006](#); and insights into accountants’ perspectives discussed in [Section 2.2](#)). There is no one ‘right way’ to define a concourse ([McKeown & Thomas 2013](#))²⁰, and in the lengthy history of debates around SER there were already a variety of existing perspectives from which to inform my concourse for this Q study. Furthermore, as businesses push to address their social and environmental impacts, a more current wave of debates is being engaged within both academic and practitioner literature, which is useful to identify new or evolving perspectives on SER. Here, the three broad, yet ideologically divergent, conceptual categories developed in [Brown and Fraser \(2006\)](#) were the base on which my initial understanding of this literature was developed. Despite being focused on SEA, these issues share a strong degree of alignment with SER: the *business case (BC)*, *stakeholder accountability (SA)* and *critical theory (CR)* (*ibid*, p.114).

3.3. Q set

With the concourse identified, the next step was to develop a Q set, or set of statements, to represent the subject matter “*as a whole*” ([Watts & Stenner, 2012](#), p.60). Here, updating and expanding the categories developed in [Brown and Fraser \(2006\)](#) provided a conceptual base on which to inform the concourse for this Q study.²¹ However, upon further reflection, it was determined that each of them assumed that there was at least some degree of responsibility between business, society and the environment. To emphasise conceptual coverage, one additional category of statements was added: *There Is No Business Case (TINBC)*. TINBC was conceptually developed on the literature of [Coase \(1960\)](#), [Dodd \(1932\)](#), [Friedman \(1970, September 13\)](#) and [Watts and Zimmerman \(1979\)](#), to represent a perspective of SER that saw no responsibility of business to society or the environment.²²

Statements were developed to represent the way in which these four approaches of SER (BC, SA, CR and TINBC) would address four key aspects of SER: its *purpose*, the *role of stakeholders*, *views on regulation* and its *future*. The first iteration of this process produced a large number of statements that covered the defining characteristics, or ideological orientations ([Brown, 2009](#)), of each approach, after which a process of combining and narrowing was performed to flesh out areas of “overlap, unnecessary repetition or redundancy” to ensure the uniqueness of each statement by ([Watts & Stenner, 2012](#), p.59). Multiple iterations of this process increased the perceptible differences between statements, as well as honed their representation of each approach, which resulted in the selection of 49 statements to represent key aspects of the four approaches to SER.²³ While there is not a “house standard” for the number of statements, the Q set was determined to be a manageable number of statements for participants to complete in a reasonable amount of time ([Watts & Stenner, 2012](#), p.61).²⁴

3.4. Participants (P set)

Participant selection was oriented towards identifying individuals who would represent a broad spectrum of ‘accountants’. So, at a fundamental level, the narrow focus on upper-level management in prior literature was something that needed to be addressed in the development of this Q study.²⁵ As such, ‘accountants’ were conceptualised as being comprised of *students*, *academics*, and *practitioners*.

Accounting academics were sought who had published or actively participated in any area which considers SER issues. This meant they were at least familiar with the concept and debates on its implementation. As a whole, this group was considered important in terms of those actors who could be (at least potentially) influential in shaping the conceptual underpinnings of the field through their publications and teaching activity.

Accounting practitioners were initially sought who had experience in working groups, councils or organisations, that were involved in SER related issues. Large accounting organisations were contacted to identify the key people they referred SER-type matters to, as well as the organising members of various sustainability working groups and emailing lists. This process surfaced practitioners that were from both large and small accounting firms around Aotearoa New Zealand, as well as private research institutes and government departments. Snowball sampling led to the identification of a few practitioners that were not originally contacted to participate,

²⁰ This difference relates to research design choices made by the researcher(s) developing their Q study and are reflected in discussions about ‘naturalistic’ and ‘ready-made’ approaches to the concourse ([McKeown & Thomas, 2013](#), p.25).

²¹ It should be remembered that “capturing the entire concourse is almost impossible, and the best that can be expected is that the statement pool is representative” ([Byrch et al., 2015](#), p.679; see also: [Stephenson, 1986](#)).

²² Consistent with the motifs of CDA discussed in [Brown \(2009, p.324\)](#), this illustrates the way “multiple ideological orientations” can be mobilised within Q study and illustrates its adaptability as a research method.

²³ See [Appendix A](#) for the final Q set listed by core statement number. For those seeking to understand more about the various configurations of a Q study, [Watts and Stenner \(2012\)](#) provide an accessible entry point into QM literature, and [Sneegas et al. \(2021\)](#) provides a thorough overview of variations in the construction of a Q studies in the socio-environmental space.

²⁴ A pilot test (discussed later in this section) was performed to test the representativeness of the Q set, as well as its understandability and the time it took to complete the Q sorting task.

²⁵ Although it is often discussed in terms of stakeholder representation, these efforts illustrate a ‘broadening out’ of those who are considered to represent accountants, even those who might not be considered ‘experts’ in the field. This reflects an application of the ‘motifs’ of CDA expressed in [Brown \(2009, p.324\)](#).

including two non-accountant participants.²⁶

Accounting students were sought from three different Accounting courses within a large business school in Aotearoa New Zealand. Each course had at least some coverage of SER within its curriculum. This ensured that students were at least familiar with SER, but as enrolment in each course was also elective, these students were also seen to have a higher likelihood of engaging with SER in the future.²⁷

Thirty-three participants ultimately agreed to take part in this study²⁸, representing accounting students, academics and practitioners, who were primarily based around Aotearoa New Zealand.²⁹ To inform the analysis of their perspectives, and given the critical nature of this study, knowledge of the context within which participants' understandings of SER operate was needed. To this end, this study benefited from being conducted within a country where issues arising between the interests of business and society are tightly woven into its cultural norms.

Aotearoa New Zealand is a former British colony with a unique cultural history. From an outsider's perspective, Aotearoa New Zealand may seem to be culturally homogenous, but there are various social and environmental tensions brewing just below the surface (Molisa, 2010; Scobie et al., 2020a,b; Skilling & Tregidga, 2019).³⁰ Māori culture has particularly strong influence on the cultural identity of Aotearoa New Zealand, despite decades of oppression under settler-colonial rule (Gallhofer et al., 1999; McCreanor, 1993; Scobie et al. 2020a). A critical awareness of socio-political context is an important part of conducting critical research (Gallhofer & Chew, 2000; Gallhofer et al. 2000; Jacobs, 2000; McNicholas, 2009; McNicholas & Barrett, 2005; Qian et al., 2021; Tilt, 2016, 2018).³¹ Here, understanding local debates around iwi water rights³², critiques around the 'clean green'³³ image of Aotearoa New Zealand and the recent 'wadable/swimmable' debates³⁴ provided an avenue through which to discuss SER with participants. This was not a discussion point that was needed to capture the attention of participants per se, but it helped root discussions of SER in participants lived reality.

SER is far from a new concept in Aotearoa New Zealand, with the government forging links between the economy and social and environmental issues as far back as the early 1990s (Resource Management Act, 1991), meaning sustainable development is mainstream (Bebbington et al., 2009, p.596). Strong cultural ties can also be seen in the identification of Aotearoa New Zealand as a country that draws from its Indigenous Māori culture to form deeply woven connections with the environment (Frame & Taylor, 2005; Scobie et al., 2020a; Whangapirita et al., 2003). However, this characterisation has garnered public scrutiny as the country's reliance on the agricultural industry increasingly erodes this image.³⁵

3.5. Finalising materials

Before administering Q sorts, the conceptual coverage and the usability of the Q set and other materials required to perform the Q sort needed to be assessed. These other materials included the Q sort response grid, Q sorting instructions, and post-sort interview questions.³⁶

For the response grid, the number of columns provided to participants is important, as it can impact their comfort level in the Q sorting process. Generally speaking, if participants are unfamiliar with the subject matter, it is best practice to allow them to place more statements under each column. As participants were selected with prior knowledge of SER, a broader +/− 5 scale was chosen to offer them a "greater opportunity for fine-grained discriminations at the extremes of the distribution (where feelings run high)" (Watts & Stenner, 2012, p.80). Participants were also given sorting instructions to interpret the scale, wherein they were asked to utilise their own personal knowledge, understandings and experiences within the field of accounting to sort each statement according to those that are 'most like (+5)' or 'most unlike (−5)' their view of SER. A blank version of the Q sort response grid is illustrated in Fig. 3.1.³⁷

Post-sort interview questions were another important consideration for this Q study, as the information obtained from them would

²⁶ Paul and William were recommended by multiple participants as having unique views on SER, so their views were included to assess the conceptual coverage – or not – of the Factors identified.

²⁷ Given the move to a three-year accounting degree program, students' selection of these electives provides a strong indicator of their interest in SER (Carr & Mathews, 2004; Mathews, 2001).

²⁸ A breakdown of these participants is presented in Table 4.2.

²⁹ Attendance at the 2013 A-CSEAR conference at the University of Waikato provided an opportunity to engage some international participants as well, predominantly from the broader Pacific region.

³⁰ For an in-depth review of the socio-cultural conditions in Aotearoa New Zealand, see: Harris (2017).

³¹ This also reflects my efforts to engage with the unique context of Aotearoa New Zealand. As a Q study developed from within CDA, it is important to allow for a full expression of participants views that is not made to fit within predetermined understandings. That means participants must be allowed to freely express their perspectives rather than being constrained to narrowly defined 'technical models' (Brown, 2009, p.326).

³² For a comprehensive overview of British and State interactions with Māori, and their impact on the development of Aotearoa New Zealand, see: Walker (1990).

³³ For more on this critique, see: Joy (2018, 23 September).

³⁴ For more on these debates, see: RNZ (2017, 23 February).

³⁵ For more on the environmental concerns surrounding the agricultural industry, see: OECD (2017)

³⁶ Copies of these materials can be provided upon request.

³⁷ For a discussion of the use of a forced normal distribution to represent participants' perspectives in a Q study, see: Cottle and McKeown (1980).

-5	-4	-3	-2	-1	0	1	2	3	4	5
Place 2 items here	Place 4 items here	Place 4 items here	Place 5 items here	Place 6 items here	Place 7 items here	Place 6 items here	Place 5 items here	Place 4 items here	Place 4 items here	Place 2 items here

Fig. 3.1. Blank Q sort response grid.

be used to interpret each participants Q sort in the analysis stage of this Q study. A semi-structured design was chosen so that the interview process could evolve ‘organically’ and allow each participant to articulate their unique approach to the sorting process.³⁸ Here, the overarching aim in developing these questions was to surface the underpinning rationale that participants use to differentiate, or make ‘fine-grained discriminations’, between statements and allocate them different rankings.³⁹

Finally, a pilot test was conducted with two practitioner participants (Mark and Ben). No significant issues with any of the materials were raised by either participant, they completed their Q sorts in a reasonable amount of time, and, perhaps most importantly, neither of them could identify any views that were not represented in the Q set provided to them. Audio recordings of the post-sort interviews were also reviewed and discussed with two research advisers and an expert in QM to refine my approach.

3.6. Q sort

The Q sorting phase of this Q study began in November 2013 and concluded in June 2014. Participants were initially contacted via email and telephone to schedule a time to meet in person to complete their Q sort. Participants were asked to set aside at least an hour of their time, which was more than adequate⁴⁰, and were asked to choose a quiet location to meet that was convenient for them.

All Q sorts and post-sort interviews were performed under my direct supervision and were audio recorded under the expressed consent of each participant. Given the variety of materials participants were given to complete their Q sort, a high-contrast colour coding scheme was applied to the materials to help participants keep them in order and make their Q sort easier to complete. Many participants reported that they had enjoyed the ‘game-type’ feeling of the sorting process.

Once participants had completed their Q sort, their rankings were recorded and rechecked for processing, and the post-sort interview was conducted. In total, 34 Q sorts were completed for interpretation and analysis, which included my own Q sort (REFLEX)⁴¹.

4. Factor identification and articulation

4.1. Factor identification

PQMethod 2.35, a widely used program amongst Q studies (Schmolck, 2014, November), was used to identify Factors composed of participants who ranked statements in a similar way on their Q sorts. Different combinations of extraction and rotation methods were performed with the aim of having the greatest number of participants loaded on to at least one Factor identified.⁴² Here, the significant threshold calculation from Brown (1980, p.222–223) was used to determine the threshold for a significant loading on a Factor to be 0.28. This means a participant’s loading must exceed this threshold, either positively (>0.28) or negatively (<-0.28), with the former indicating agreement and the latter indicating opposition.

Three Factors were eventually extracted using the Horst Centroid Method and Varimax data rotation, both of which are common within QM research (Brown, 1980; Watts & Stenner, 2012). These three Factors represented 57% of the variance identified amongst Q sort responses, and, as illustrated in Table 4.1, correlation analysis indicated a slight opposition between Factor 1 and Factor 2 (-0.0378), and a similar amount of overlap between Factor 3 and both Factor 1 and Factor 2 (0.2354 and 0.2946, respectively). Although the correlations presented in Table 4.1 are not based on a large enough sample to extrapolate significance from, they provide a broad illustration of conceptual differences between each Factor and inform their interpretation.

In total, 15 participants loaded onto only one Factor (including myself), while 19 were confounded, meaning they loaded onto multiple Factors. Table 4.2 presents a breakdown of participants by their loading on only one, or multiple, Factors, as well as information on my own loading, significantly negative loadings, and the number of students, academics and practitioners loaded under each

³⁸ This is one way QM aims to preserve difference in the articulation of participants’ perspectives, as it allows them to articulate their perspectives beyond what is represented in their Q set.

³⁹ A copy of these semi-structured interview questions can be found in Appendix F.

⁴⁰ There was one extreme outlier who took just over three hours to complete their Q sort.

⁴¹ These names refer to the sorting information that is presented in Appendix D and are listed on Table 4.2 in the next section. The utility of my own Q sort to inform my own reflexivity as the primary research is discussed further in Section 4.2.

⁴² For a detailed review of this process, see: McKeown & Thomas, 2013; Watts & Stenner, 2012.

Table 4.1
Between factor correlations.

	Factor 2	Factor 3
Factor 1	-0.0378	0.2354
Factor 2		0.2946

Table 4.2
Participant loading breakdown.

Total		Factor 1	Factor 2	Factor 3	
Participants: 34	One Factor Participants: 15	Total: 10*†	Total: 3	Total: 2	*: Significant negative loading †: Researcher's loading S: Student A: Academic P: Practitioner A/S: Academic / Student A/P: Academic / Practitioner S/P: Student / Practitioner
Men:Women 27:7		S: 1	P: 3	S: 2	
S: 8		A: 4			
A: 9		P: 3*			
P: 11		A/S: 2†			
A/S: 2		<i>David, Jack, Grace,</i>	<i>Samuel, Paul, Ken</i>	<i>Emma, Tim</i>	
A/P: 1		<i>Anthony, John,</i>			
S/P: 3		<i>REFLEX †, William *,</i>			
		<i>Adam, Emily, Ethan</i>			
	Confounded Participants: 19	Factors 1 & 2	Factors 1 & 3	Factors 2 & 3	Factors 1, 2 & 3
		Total: 7*	Total: 3	Total: 5	Total: 4*
		S: 3	S: 1	A: 1	S: 1
		A: 3*	A: 1	P: 2	P: 2*
		S/P: 1	P: 1	S/P: 2	A/P: 1
	<i>Jacob*, Olivia, Chris,</i>	<i>Martin, Mark, Matt</i>	<i>Richard, Hunter,</i>	<i>Luke, Peter *, Ben,</i>	
	<i>Michael, Justin,</i>		<i>Joshua, Sophia, Zoey</i>	<i>Jenny</i>	
	<i>Diego, Claire</i>				

sub-category.⁴³

As indicated in Table 4.2, of the 15 participants loaded significantly on to only one Factor, 10 loaded significantly on to Factor 1, three on Factor 2, and two on Factor 3.⁴⁴ One of the 10 loadings on Factor 1 was a significantly negative loading, meaning that the participant’s Q sort (William) was in significant opposition to the perspective represented by Factor 1. William’s loading was particularly interesting in that he was only loaded significantly negative on Factor 1 and below the threshold on the other two Factors. This suggests he held a perspective of SER that was not represented amongst the three Factors extracted.

Of the nineteen participants with confounded loadings, seven were significantly loaded onto both Factor 1 and Factor 2, three on both Factor 1 and Factor 3, five on both Factor 2 and Factor 3, and four participants loaded on to all three Factors identified. There were also significantly negative loadings identified amongst confounded participants, meaning they loaded significantly positive and negative across different Factors: Jacob, who loaded negatively on Factor 1 (-0.3246) and positively on Factor 2 (0.3189) and Peter, who loaded negatively on Factor 1 (-0.3974) and positively on both Factor 2 (0.3103) and Factor 3 (0.4912).⁴⁵

Broadly speaking, the most obvious trend is the higher number participants loaded on to Factor 1 across both ‘One Factor’ and ‘Confounded’ participants, which included students, academics and practitioners. The other immediately identifiable trend here is amongst one Factor loading participants, where there were only practitioners loaded on to Factor 2 and students on Factor 3.

4.2. Factor articulation

While there is no set method for developing Factor interpretations, the ‘crib’ sheet method outlined in Watts and Stenner (2012, p.156) provides a systematic approach to the development of Factor interpretations. Essentially, this approach leads to the development of a ‘cheat’, or ‘crib’, sheet, that highlights distinguishing information on each Factor that is then used to inform its

⁴³ In line with the broader understanding of accountants’ perspectives of this Q study, participants could classify themselves between multiple categories of ‘accountant’. For example, given that I was completing my PhD while also teaching courses in accounting, I identified as a ‘Academic/ Student’. These classifications are reflected in Table 4.2.

⁴⁴ All identifying information for participants has been anonymised across this research. The names displayed in Table 4.2 were chosen to reflect the gender of participants. However, I must recognise that this Q study was not designed to help move beyond a gender ‘binary’, meaning it does not engage the complexity behind sexual identity (Hardies & Khalifa, 2018; Haynes, 2017) or embrace the “unique conceptions of creativity, innovation and leadership” that members of the LGBTIQI could contribute to SER (McGuigan & Ghio, 2018). Future QM research should consider how such complex conceptions could be identified and analysed.

⁴⁵ Individual participant loading information is presented in Appendix D and has been grouped by participants’ classification as an ‘accountant’.

interpretation.⁴⁶

Audio recordings from the post-sort interviews of the highest loading participants on each Factor were also reviewed in relation to the crib sheet attributes to get a better understanding of the rationale that underpin their rankings. Ambiguity around interpretations is an inevitable component of a Q study (Eden et al., 2005; Watts & Stenner, 2012), so data from the participants post-sort audio can be used to help ascertain how or why a participant ranked a statement in the way that they did.

Factor interpretation is one of the more difficult stages of a Q study in that it requires a substantial amount of careful consideration in its development.⁴⁷ For critical accounting research, it is important that this consideration also focus on asymmetries of power amongst both participants' engagement with the Q study, and the researcher's influence on the development of materials and analyses. So, for example, a major issue within any Q study is that there is a spectrum of subjectivity through which each statement of the Q set can be understood, which means a variety of interpretations are possible. Within a Q study, it is impossible to eliminate such subjectivity, but steps can be taken to mitigate its influence on the interpretation of Factors (Sneegas, 2020). For example, reflecting on my own Q sort (REFLEX) provided me with a rich expression of my own perspective in relation to participants, which compelled me to review my own biases and assumptions. This was particularly useful to consider how I engaged with perspectives that were in opposition to my own views.⁴⁸

Amongst participants, there is also a need to consider their subjective interpretation of statements which may not align with the rationale underpinning their development as part of the Q set. Here, it is important to remember that it is the 'overall pattern' of statements within a Factor that is important "rather than the meaning attributed to each statement" (Byrch et al., 2015, p.681). Simply put, this means a statement's ranking alone is not enough to develop an interpretation, but instead requires consideration of the constellation of data that surrounds each Factor.⁴⁹

To illustrate, consider the way participants ranked the TINBC statements. Broadly speaking, these statements were not ranked highly on any of the Factors identified, but across both Factor 2 and Factor 3, there was a scattering of TINBC statements ranked higher than in other Factors. Did these participants think business has no responsibility to society and the environment? Here, post sort audio provides clarity around the ways in which these statements were being interpreted, as illustrated in the following quotes:

"At the end of the day we're in a market based system where what we want is [boards and management] to be making these decisions because it's the right thing for their corporations, and for it to be the right thing for their corporations, they have to have regards for the interests of all stakeholders. Including consumers and the environment." – Post-sort interview, Hunter
 "...there's a huge amount of potential value [in SER], but there's a need to balance it against business interests." – Post-sort interview, Mark

Participants' affiliation with divisive issues, like prioritising shareholders' financial interests, appeared to enable them to articulate their understanding of SER. In this way, participants appeared to interpret TINBC statements from a perspective that did in fact think business had a responsibility to society and the environment, but it was ultimately subordinate to shareholders' financial interests. Given the prominence of society and the environment within the NZ cultural identity (Section 3.4), the identification of such responsibility was unsurprising, but its relationship with shareholders' financial interests was more difficult to articulate. While the hegemony of a business case rationale remains apparent, the 'taken-for-grantedness' of the relationship between business and society amongst participants provides support for a recharacterisation, or – at the very least – a rethinking, of the 'conceptual capture' that a business case hegemony has amongst accountants.

As is customary in a Q study, after identifying the defining attributes of each Factor, they were named to reflect these attributes for the remainder of the study. Factor 1 had a strong connection to the critical approach (henceforth F1(CR)) and Factor 2 had a strong connection to the business case approach (henceforth F2(BC)), but Factor 3 was – albeit expectedly – harder to place. The most identifiable characteristic expressed was their view of incremental change, which seemed to be the overriding concept that helped them rationalise, or reflect on, the statements they were presented with. As such, this became the attribute around which this Factor was named (henceforth F3(INC)).

4.2.1. Personalised Q report (PqR) and reflection questionnaire (RQ1)

After the interpretations of each Factor were developed, participants were emailed a personalised Q report (PqR), a copy of a table from Brown and Fraser (2006) used to develop the Q set, and a reflection questionnaire (RQ1). PqRs were developed for each individual participant and focused on presenting the interpretation of each Factor along with their corresponding loading.⁵⁰ In effect, PqRs served to both inform participants of the Factors that were identified from their Q sort, self-identify with each of the Factors and gauge the accuracy of my interpretations in relation to their perspective.

Table 1 from Brown and Fraser (2006, p.114) was provided to participants to generate insights on the alignment between

⁴⁶ All crib sheets are presented in Appendix B.

⁴⁷ A deeper awareness of how the researcher approaches their research (including assumptions, knowledge claims and pre-understandings) is required by those looking to develop a critical study in accounting (Annissette & Cooper, 2017). Furthermore, those seeking to use QM within a critical study should consult Sneegas (2020, p.84) on the complicity of QM within "moments of category formation".

⁴⁸ Although reflexivity within a critical study is a process that is never complete, Haynes (2017) provides a general discussion for researchers looking to begin this journey, and Sneegas (2020) provides useful considerations for those looking to use QM as part of a critical study.

⁴⁹ Brown (1980, p.48) provides a useful discussion of the way QM aims to preserve the "contextual and dynamic influences" that connect individuals to their statement rankings.

⁵⁰ A sample of my own PqR has been provided in Appendix C.

participants' perspectives and the source material on which the Q set was substantively developed. Recalling the role of [Brown and Fraser \(2006\)](#) in helping develop the concourse and Q set for this Q study, this table was provided to participants to assess the alignment between their Factor loadings and the conceptual underpinnings of the Q set. Although TINBC is not represented in [Brown and Fraser \(2006\)](#), most participants did not rank these statements very high or indicate their importance in their post-sort interviews. Thus, their inclusion was not seen as something that would meaningfully impact this stage of the Q study, and there were no comments or reflections identified from participants to suggest otherwise.

Finally, RQ1 was specifically developed for distribution in conjunction with participants' PqR and Table 1 from [Brown and Fraser \(2006\)](#) to assess the representativeness of participants' Factor loadings in relation to their perspectives.⁵¹ RQ1 responses were also thematically analysed to identify areas of conflict and consensus between divergent perspectives.

The PqR and RQ1 are not standard components of a Q study, but they illustrate the type of rich data from a Q study that can be used to better understand the relationship between their individual perspectives, and those represented by the Factors identified.⁵² [Section 5](#) stands as an illustration of their utility in this regard.

4.2.2. Perspectives on SER

Across each of the following sub-sections, an articulation of each Factor identified from participants' Q sorts is presented. Each begins with a post-sort interview quote from a highly loaded participant to illustrate the sentiment being expressed in the articulation that follows within an individuals' perspective. As discussed in [Section 4.2](#), these articulations were developed using crib sheets which can be found in [Appendix B](#). Following each articulation, a visual representation of an archetype loading is presented to illustrate how the Q set maps onto the Factor and relates to its composition.⁵³ So, for example, [Fig. 4.2](#) illustrates a clearly defined grouping of CR statements towards the positive end of the Q sort for F1(CR), while in [Fig. 4.3](#), many of these same statements are dispersed across the middle and negative end of the Q sort for F2(BC). These illustrations surface differences in the composition of each Factor which may not be obvious from looking at the crib sheets, or other indicators like the between Factor correlations in [Table 4.1](#) which provide a broad illustration of the opposition between F1(CR) and F2(BC). However, they represent archetypal perspectives and are *not* exact representations of individuals' subjectively constructed perspectives, nor do they represent the entire range of potential perspectives that may exist on SER. Rather, each Factor should be understood as a representation of a shared perspective, or a benchmark against which participants perspectives, and their ideological orientation, can be located, and further dialogic inquiry can help develop a better understanding of participants' perspectives.

4.2.2.1. F1(CR) – The critical approach

“I think I’ve become disillusioned with [SER]. I suppose because of how long it’s been around. Corporates have been doing this for years, and if anything, it’s getting more captured and more problematic. They’re getting seen as if they’re doing stuff, which I think is potentially more dangerous than not doing it at all... I’m getting to a point where... we can’t rely on SER from corporates, we need to do it from other groups.” – Post-sort interview, Grace

F1(CR) favours recognition of business-society conflicts, environmental degradation and social inequalities so as to enable critical reflection on how we can address such problems. SER can open up conversations to create new visibilities and facilitate discussion and debate among interested parties. F1(CR) takes the view that SER is essentially a moral and political, rather than business, imperative that goes beyond making good business sense and creating long-term shareholder value.

F1(CR) is fundamentally opposed to shareholder primacy, alternatives to SER that rely on market mechanisms and the idea that SER should only be developed if it proves to be of value to shareholders. F1(CR) considers that it’s unrealistic to assume that SER alone is adequate to address stakeholder concerns and the financial interests of shareholders simultaneously. In particular, there is a real risk that stakeholders who are relatively powerless, or have no financial interest, will be ignored.

Properly implemented, SER should help highlight the basic contradictions and exploitative aspects of the capitalist system within which we are operating, and should focus on demonstrating why current social, economic and political institutions require radical change. While F1(CR) believes that SER should promote engagement with different perspectives and wide-ranging discussion, it is critical of the capitalist system within which SER is operating and comfortable engaging with, and discussing, the need for radical change.

F1(CR) believes SER has little chance of developing real corporate accountability without radical change to the dominant capitalist structure, as ultimately, domination by neo-liberal logics means that decision-making priority is given to capital markets and shareholder interests. F1(CR) does not believe the disclosure of SER information should be left to a voluntary basis. Legislation is necessary to secure information rights. However, problems remain, as (consciously or unconsciously) a capitalist bias is also like to dominate any regulatory process.

⁵¹ A copy of RQ1 is provided in [Appendix E](#).

⁵² These materials represent an advancement in the way QM is applied compared to prior Q studies in accounting research ([Byrch et al., 2015](#)), and inform the analysis that is presented in [Section 5](#).

⁵³ Each of the numbers listed in these figures relate to the core statement numbers listed in [Appendix A](#) and have been colour coded according to statement category. This is a commonly used way to present the perspectives identified, but more detailed information (statement categories) has been added to aid in their interpretation.

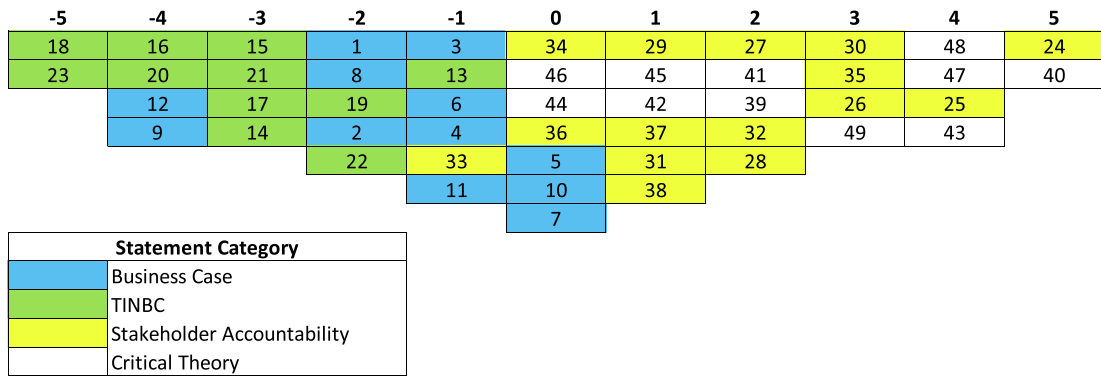


Fig. 4.2. Archetype F1(CR) Q sort (with core statement numbers).

4.2.2.2. F2(BC) – The business case approach

“I think businesses that [think about resilience] tend to last a lot longer. But businesses that tend to be more exploitive of the environment, their customers, their staff, whatever, trying to seek short-term profits. I don’t think that’s a very good business model, but SER brings that out.” – Post-sort interview, Samuel

F2(BC) recognises the inevitably political and contentious issues surrounding SER. However, while F2(BC) believes that business and society have both common and separate interests, it does not view the role of SER from a morally imperative perspective. Instead, F2(BC) views SER as a tool that can help management explore the linkages between corporate social, environmental and financial performance to identify profitable, ‘win-win’, reporting situations for the business that are good for society, stakeholders and the environment.

F2(BC) dismisses the idea that radical changes are needed to develop SER accountability and the political use of SER as a counter-balance or to facilitate radical change. F2(BC) does not believe the role of SER is to demonstrate why current social, economic and political institutions require fundamental change. Instead, F2(BC) views SER as a holistic approach to business decision-making and strategic planning that can benefit everyone involved.

F2(BC) views the financial interests and concerns of shareholders as having priority in the business decision-making processes concerning SER. While this does not mean the focus of SER should only be on investors or measuring the impact on share prices, their role is central to the decision-making process and should remain the focus of SER. F2(BC) believes that managers need to weigh the costs of disclosures against the benefits to the business.

F2(BC) recognises the influence that business interests can have on SER and the heightened risk of selective reporting that comes with this. F2(BC) believes this could prevent it from generating as significant an impact on the environment and society as it could. In this regard, F2(BC) believes that SER may require some regulation. Regulation can help to ensure comparability, balanced reporting for accountability, monitoring, and decision-making purposes.

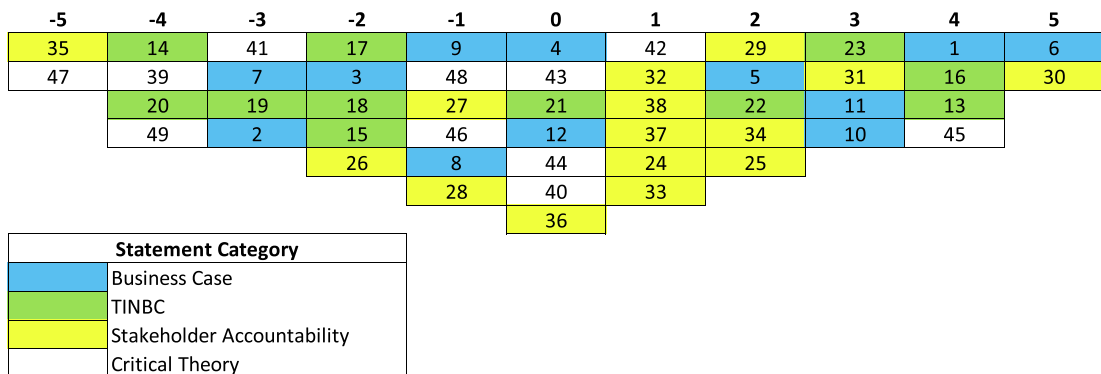


Fig. 4.3. Archetype F2(BC) Q sort (with core statement numbers).

4.2.2.3. F3(INC) – the incremental change approach

“There’s something wrong if you need legislation to force people down that track. That means they actually aren’t governing their companies properly. That’s a nanny state statement, anything that some companies are doing wrong, we need legislation to fix it. I don’t come from that school, I’ve been down that road. We used to take that approach in NZ and it failed us dismally” – Post-sort interview, Hunter

F3(INC) believes the aim of SER should be to open up conversations by creating new visibilities and facilitating discussion and debate amongst interested parties. Additionally, F3(INC) believes that SER is an inevitably political and contentious issue.

It is not as easy as saying it’s all ‘win-win’, F3(INC) takes the view that we have both common and separate interests. However, while F3(INC) is optimistic about the SER disclosure progress that’s been made thus far, it believes that current forms of SER are inadequate and that it’s more realistic to develop SER within the current system to realise incremental change, rather than to expect radical change.

While F3(INC) considers the role of stakeholders in SER, and that management must develop a relationship with them, it emphasises the financial role of shareholders in the business decision-making process. As the role of business is to maximise profits for shareholders, the relationship between shareholders and stakeholders must be managed with that primary end in mind. Given this position, F3(INC) takes the view that SER is currently dominated by capital-oriented values and perspectives that prevent it from meaningful engagement. While incremental change will eventually address some of these concerns, concerned stakeholders should look to externally developed reports, rather than those developed by corporates that are concerned with the financial interests of shareholders.

When it comes to regulation of SER disclosures, F3(INC) believes that while voluntary disclosure is not perfect, it does provide adequate levels of public accountability and the flexibility necessary to allow businesses to adjust. The process of regulating SER disclosures is not a one-size-fits-all approach and there’s something very wrong if society has to force businesses to produce SER via regulation. This does not mean that F3(INC) believes that no regulation is necessary, but instead, that regulation must be co-developed with businesses so they are not disadvantaged in the process.

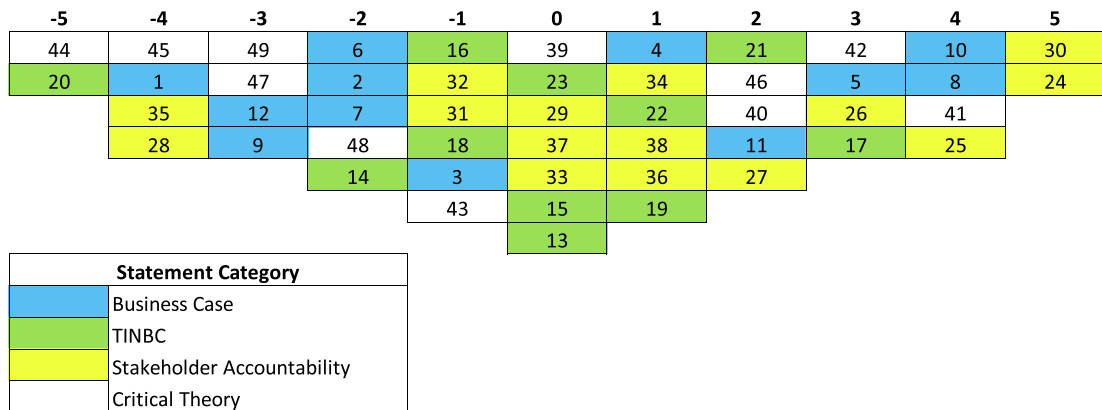


Fig. 4.4. Archetype F3(INC) Q sort (with core statement numbers).

Table 4.3
Summary of factors identified.

	F1(CR)	F2(BC)	F3(INC)
Purpose	SER is essentially a moral and political, rather than business, imperative that should enable critical reflection.	SER is a holistic tool for business decision-making that can help management explore the linkages between corporate social, environmental and financial performance.	SER should open up conversations by creating new visibilities and facilitating discussion and debate amongst interested parties. It is not as easy as saying it's all 'win-win', we have both common and separate interests.
Role of Stakeholders	SER should promote engagement between different perspectives, but there is a real risk that they will be ignored in this process.	Stakeholders interests help inform the decision-making process regarding SER, but the financial interests of shareholders have priority.	Management must develop a relationship with stakeholders when developing SER, but the relationship must be managed by the end goal of maximizing profits for shareholders.
Views on Regulation	Mandatory regulation is needed, but efforts to regulate SER will ultimately be subverted by capitalist bias.	SER may require some regulation to ensure comparability, balanced reporting for accountability, monitoring, and decision-making purposes.	Regulation must be co-developed with businesses so they are not disadvantaged in the process.
Future of SER	SER has little chance of developing real corporate accountability without a radical change of the dominant capitalist structure.	Managers need to weigh the costs of SER disclosures against the benefits to the business.	SER is currently prevented from meaningful engagement, but incremental changes will eventually address some of these concerns.

4.3. Discussion

Each of the three archetypal perspectives on SER discussed across Sections 4.2.2.1–4.2.2.3 have been broken down in Table 4.3 to highlight their differences. For example, there are clear differences in the purpose of SER as viewed from within each perspective: a 'moral imperative', a 'holistic tool for decision-making' or a way to 'open up conversations'. In this way, each of these three Factors represent distinct approaches to, or understandings of, SER.

As noted earlier in this section, William's⁵⁴ Factor loadings indicate there was a perspective that was not being captured. Given their knowledge around SER, there is reason to believe William's perspective is not represented by any of the Factors identified in this Q study. This means alternative perspectives of SER exist beyond those represented in this Q study (Fig. 4.4).

The possibility of alternative perspectives that are not represented in this Q study provides much needed context, or critical awareness, around what the Factors identified actually represent, but so too does an understanding of the relationship between individuals and the Factors they are significantly loaded onto. While everyone significantly loaded on to a Factor may share elements of the same perspective, this does not mean their perspectives are the same or that they do not share elements of their perspective with others. The relatively large number of confounded participants identified is perhaps the best illustration of this, as each of these participants hold perspectives that are represented across multiple Factors identified and can be understood to be composed of multiple ideological orientations.

Much of this complexity is quantitatively illustrated in the variations in strength of Factor loadings that different participants had (Appendix D) and the confounded participants that were highlighted in Table 4.2, but the dispersion of participants across the Factors identified has been illustrated in Fig. 4.5.

The breakdown of participants in Fig. 4.5 helps illustrate the diversity in participants' perspectives; particularly within their respective categories of 'accountant' (*student, academic, practitioner*).⁵⁵ In turn, this provides a useful way in which to analyse and understand the relationship between participants and the Factors identified, particularly in relation to the dispersion of perspectives. For example, practitioners appear to have the largest dispersion of their loadings across all three Factors, followed by students and then academics. These insights are interesting when contrasted with prior literature on the conceptual constraints they are exposed to, and an unwillingness to change.

Combined with an understanding of confounded loadings, visualisations like Fig. 4.5 illustrate the utility of QM to explore individuals' subjectivities around complex issues. QM requires a critical understanding of the differences between perspectives to recognise and understand the subjectivities being represented in a Q study, which is perhaps one reason why it is so well suited to the 'awareness' needed in critical accounting research; especially CDA. While these subjectivities are complex and require careful consideration, they provide a more nuanced representation of the ideological positioning in which perspectives are rooted. With a plurality of perspectives now broadly identified, the next section begins to incorporate a more nuanced understanding of the discursive terrain that these perspectives are set within, as well as the political frontiers between them (Laclau & Mouffe, 2001; Mouffe, 2005).

5. Exploring the political frontiers between divergent perspectives

While the quantitative data presented in Table 4.1, Table 4.3 and Fig. 4.5 illustrate the plurality of perspectives amongst

⁵⁴ William's loadings: F1(CR)-0.7730, F2(BC)0.2361, F3(INC)0.0945.

⁵⁵ Although some participants self-identified with multiple classifications of 'accountant', there were too few of these participants to illustrate separately in Fig. 4.5. Instead, the groups identified in Fig. 4.5 reflect those illustrated in Appendix D.

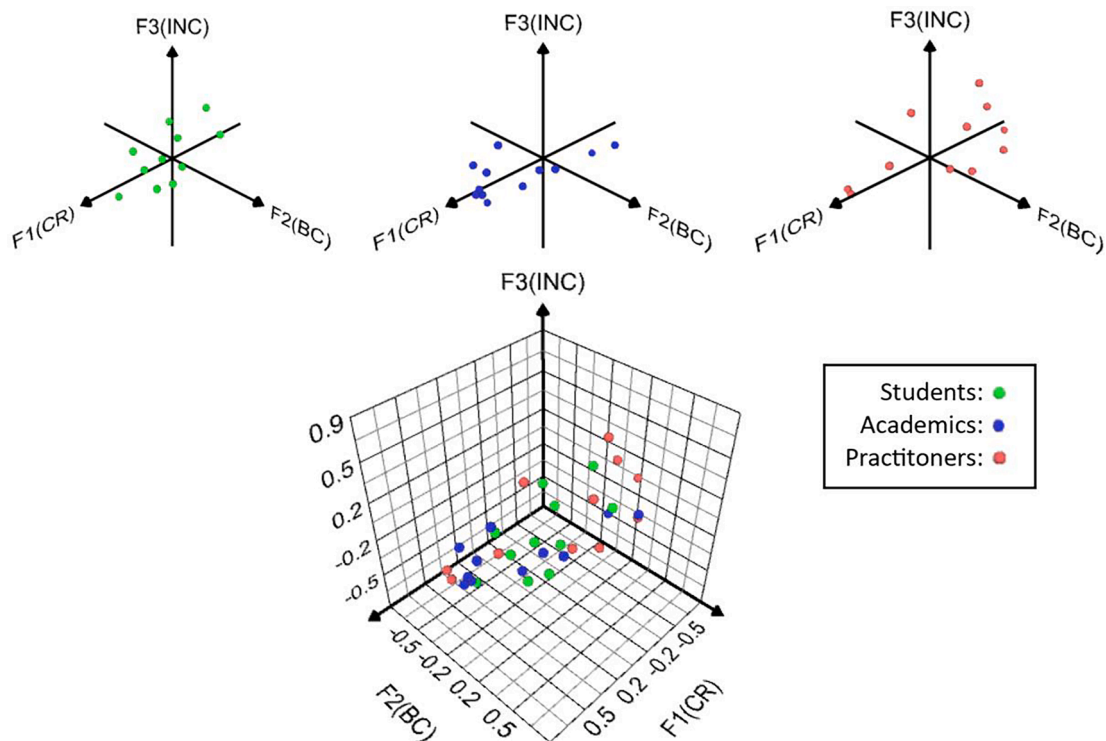


Fig. 4.5. Participant loadings across Factors.

participants and the competition for meaning between them, to operate within the analytical framework of CDA, a deeper analysis is needed to surface the expression of power within the political frontiers between divergent discourses.⁵⁶ This section focuses on the competition for meaning around key signifiers and the use of radical negativity to help understand how power is expressed in the construction of political frontiers between competing discourses. Informed by the quantitative data generated in this Q study, this analysis is primarily informed by participants' RQ1 responses (see: Section 4.2.1).

Purpose, change, and regulation were identified as key signifiers amongst participants' RQ1 responses, meaning they were the issues around which the contest for meaning between participants with divergent perspectives could be identified. Other issues, like *education* and *accountability*, were identified, but they did not appear to be contested to the same degree by participants to aid in the articulation of participants' responses.⁵⁷ Given the role of Brown and Fraser (2006) to help define the concourse and the way the Q set was constructed around key themes, it is important to recognise that these key signifiers are not in and of themselves novel insights.⁵⁸ Rather, it is the contest for meaning that takes place around *purpose, change, and regulation*, that is of interest.

Ideological differences between proponents of F1(CR) and F2(BC) meant differences were frequently expressed through either a 'moral' or 'business case' framing of the *purpose* of SER. These differences have been recognised in prior literature (Brown & Fraser, 2006), which is why they were incorporated into the Q set, but the empirics presented in this Q study illustrate how divergent ideological orientations project meaning onto SER in articulating their purpose. What was interesting in RQ1 was the radical negativity expressed by participants in defining, albeit in baseless ways, this ideological divide. Consider the following statement from Samuel⁵⁹, a proponent of F2(BC):

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

⁵⁶ See: Section 2.4.1 and Section 2.4.2.

⁵⁷ For example, there was widespread agreement amongst participants that education was important to the development of their views on SER, and that accountability to society and the environment was necessary, but it was difficult to identify a 'contest for meaning' around these issues.

⁵⁸ Similar to the way pluralistically designed appraisal methods do not always lead to a pluralist appraisal being developed (Brown & Dillard, 2014), the identification of key signifiers does not always lead to the development of a CDA analysis. Like the Factors identified, these key signifiers are bound to the context of this Q study, meaning they may function differently in a different scenario or cultural setting. This means researchers looking to conduct a critical study cannot simply identify signifiers, but must develop a critical awareness of the context(s) within which participants engage them. This type of 'nuanced understanding' is particularly important for SER-oriented research, as it surfaces the 'contextual distinctiveness' of the research setting to focus the analysis produced, and improve the applicability of the insights developed (Tilt, 2016, 2018; Qian et al., 2021).

⁵⁹ Samuel's Factor loadings: F1(CR) -0.2713, F2(BC) 0.6166, F3(INC) 0.2211

Samuel's statement is underpinned by a belief in the superior knowledge of, and respect for, the individual over the state. Arguably, this represents a capitalist, perhaps even neoliberal, understanding that aligns with the interests of capital markets. But at the very least, there is a clear connection made between 'transactions', 'value' and 'individuals'. In contrast, proponents of F1(CR) were seen to portray F2(BC) as simple minded individuals, unaware of their own biases and assumptions.

"F2: Myopic; Egoistic; Arrogant; Self-referential; Colonising; Domineering; Unenlightened; Short-sighted; Simplistic; Privileged; Stupid. Fails dismally as a totalising metanarrative" - Jack, RQ1, *Question 4*

Jack's statement implies that F1(CR) is a more long-term oriented perspective than F2(BC) as well as a more comprehensive understanding of SER. While this is itself a reductionist framing of individuals aligned with F2(BC), it illustrates an emotional sentiment motivating Jack's alignment with F1(CR). While there are fundamental differences between their perspectives, an understanding of these pre-existing characterisations could provide a useful entry point for engagement with either Jack or Samuel; or perhaps even between them within a space for agonistic discussion and debate.

Change was another key signifier around which the contest for meaning between participants was surfaced. Proponents of F2(BC) expanded on the radical change elements of F1(CR) to draw discursive links between F1(CR) and socialism/communism. This can be seen in the earlier quote from Samuel, who identified F1(CR) as a "political manifesto" and seem to suggest it was a perspective that might lead to totalitarian state control. Indeed, the *radical* change recognised in F1(CR) appeared to stimulate various reflections amongst participants that helped delineate its political frontiers with F2(BC), but its relationship to F3(INC) was not as clear cut. Consider the following response from Emma⁶⁰ who thought her significant loading on F3(INC) was "quite accurate":

"[SA] is the most realistic to me in all elements. I believe [that] in order to enhance shareholder value (as in business case) and to expose contradictions (as in critical) we need to have transparency so that each interested party can assess its accountability. Shareholders are not the most important party (business case) but also there can be real accountability without radical change (critical). Therefore, I believe that various shareholders have information rights and that it should be expressed as honestly and transparent as possible and not through corporate power abuse." - Emma, RQ1, *Question 3*

While it is important to recognise that Emma almost certainly informed her response from the wording in Table 1 from [Brown and Fraser \(2006\)](#), that does not mean the way she did so is useless for analysis. Emma's identification with both F3(INC) and SA means her response can provide insights into the connections between them. While both have similarities in their underpinning rationale, they differ in their conceptualisation of change; specifically, how much is needed and how it is achieved. Emma does not engage these differences, but it is interesting that the only instance of radical negativity she uses is in relation to the business case and shareholder primacy. Alternatively, proponents of F1(CR) were quick to articulate the political frontiers of their perspective with F3(INC).⁶¹

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

Fundamental differences between perspectives on the need for, and extent of, change meant it was useful as a key signifier to surface the political frontiers *between* different discourses. However, tensions *within* the discourses that participants aligned with were also surfaced. Consider the following statement from the RQ1 response of Emily⁶², a practitioner with highest loading on F1(CR) amongst participants:

"The reason why I disagree with [F1(CR)] is that no meaningful change has been realised – it is merely maintaining the existing power imbalances and could even be considered more 'dangerous' as it masks and promotes itself as putting people and the environment at the same priority level as profits. I would like to see more critical theory in action ...that are considered credible and used by stakeholders." - Emily, RQ1, *Question 3*

The dissatisfaction expressed by Emily in her call for 'theory in action' is difficult – if not impossible – to capture in the ranking of a statement alone, so her response illustrates some of the divergence between her perspective and the perspective represented by F1(CR). What is interesting is that Emily's statement provides a somewhat reflexive critique of the political frontier surrounding F1(CR) that highlights recognition of its own shortcomings; perhaps a critical awareness of them.

Given the differences already discussed around *purpose* and *change* as key signifiers, it is somewhat easy to understand how contests for meaning were also identified around *regulation*. The ideological differences between F1(CR) and F2(BC) led to reflections on regulation that only further illustrated that divide. Instead, turning to the political frontier between F2(BC) and F3(INC), the utility of confounded participants is illustrated, as they sit on the conceptual divide between Factors and help illuminate the pluralist understandings, and multiplicity of ideological orientations, that underpin participants' perspectives. Here, the utility of regulation as a key signifier is illustrated:

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

Hunter had confounded loadings between both F2(BC) and F3(INC) but was also the highest loading participant on F3(INC) and

⁶⁰ Emma's Factor loadings: F1(CR) -0.1588, F2(BC) 0.1208, F3(INC) 0.4929

⁶¹ Anthony's Factor loadings: F1(CR) 0.8327, F2(BC) 0.0885, F3(INC) 0.0752

⁶² Emily's Factor loadings: F1(CR) -0.8681, F2(BC) -0.0465, F3(INC) -0.0149

explicitly aligned himself with it.⁶³ While his views on regulation as “counterproductive” and being “famous for getting in the way” provide a clear opposition to mandatory regulation, it is interesting to contrast them with those of Emma, who was not confounded:

“Regulation is needed but not in a tight mandatory manner, but more of a voluntary manner.” - Emma, RQ1, *Question 3*

In effect, Hunter articulates what appears to be a business case approach to regulation, while Emma is much less specific in her approach, yet does not have a confounded loading. Recognising differences in the strength of their loadings, the political frontier between F2(BC) and F3(INC) appears to be mediated by the voluntary nature of regulation. More broadly, Hunter and Emma portray F3(INC) as a perspective that seems ‘trapped’ between efforts to both *open up* conversations and *broaden out* stakeholders’ role in SER, while simultaneously trying to prioritise the financial interests of shareholders, without ever recognising the fundamental conflicts between these positions. Although proponents of F3(INC) appeared unaware of these conflicts, they were apparent to some proponents of F2(BC). Consider the following reflection from Ken, a practitioner proponent of F2(BC).⁶⁴

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

Question 4 on RQ1 directly asked about participants’ views of those perspectives that they disagreed with. Given the ideological opposition between F1(CR) and F2(BC), Ken’s opposition to F3(INC) was insightful. While it is possible that he simply ignored F1(CR) to articulate his perspective, there is no mention of F1(CR) across any of his other RQ1 responses. Ken’s quote also makes two observations of F3(INC) that would be expected from someone more closely aligned with F1(CR): its over-reliance on the maximisation of profits, and a dismissal of voluntary approaches to regulate SER.

Between Hunter’s business case approach to change, and Ken’s fear of misplaced credibility, the boundary between F2(BC) and F3(INC) is contentious to say the least. Proponents of each Factor believe in the potential of SER, but they clearly have very different understandings of the role, and impact, of business in getting there. In lieu of further inquiry, it is not clear if Ken’s aversion to both profit maximisation and voluntary regulation highlights an area with the potential to connect proponents of F1(CR) and F2(BC), but his characterisation of F3(INC) provides insights into the contested ‘middle ground’ that it was thought to represent. Namely, rather than an ideological contest between CR and BC approaches, the only ‘ground’ that appears to be ‘contested’ is that which is already aligned with the financial interests of shareholders.

Any understanding of the discursive landscape represented in this Q study must also consider the complexities underpinning these participants’ perspectives. Recalling [Tables 4.1 and 4.2](#), the highest number of confounded participants were identified between the two Factors that were most opposed to each other: F1(CR) and F2(BC). Many of these confounded loadings came from students, which may mean they were still under development and would help explain some of the dispersion in their perspectives ([Fig. 4.5](#)). In this regard, F3(INC) seems to represent a perspective of SER that is still being developed, or in the case of practitioners like Hunter, may not have challenged their understandings. Regardless, F3(INC) appears to exist within a conflicted space between the ‘moral’ positioning of F1(CR) and the ‘tool for management’ positioning of F2(BC), where proponents appear to be able to weave together a patchwork of positions to construct their perspective.

The perspectives of confounded participants who loaded across all three Factors were particularly useful for insights into the level of nuance needed to make conceptual linkages across divergent perspectives. Luke was a prime example of this, having loaded relatively strongly across all three Factors.⁶⁵ In his RQ1 responses, Luke’s effort to assemble aspects of each Factor into his perspective was clear:

“There are clearly aspects of the critical approach which influence my thinking... I think the focus of business on shareholders is unfortunate and a greater societal focus would be far preferable and without compromising the interests of shareholders significantly. On the other hand, I am not a conspiracy theorist and have always believed that in any system “at some level someone must be trusted” so radical change would not attract my support primarily because it is firstly unlikely to occur (I am a pragmatist) and secondly could have perverse impacts. That all means it is not surprising that there is also a positive and significant influence from the Incremental Change approach. (Personally, I see overlaps between this approach as described and the business case approach.)” - Luke, RQ1, *Question 2*

Luke identified as an academic/practitioner with ample knowledge of different perspective of SER. Not only was he familiar with [Table 1 from Brown and Fraser \(2006\)](#) and incorporated it into courses he had taught, but he also had prior regulatory experience and had taken part in early efforts to develop SER in Aotearoa New Zealand. Luke’s wealth of knowledge and experience on SER help to contextualise his confounded loading across all three Factors. However, it also makes his aversion to ‘radical change’ all that more interesting, as he is very likely to have considered his opposition previously.

6. Discussion and concluding comments

This paper aims to demonstrate the utility of QM as a method for researchers looking to conduct a critical study in accounting. In this regard, this Q study has contributed an illustration of the way QM can be used to not only identify and articulate a plurality of

⁶³ Hunter’s Factor loadings: F1(CR) -0.2445, F2(BC) 0.3358, F3(INC) 0.7660

⁶⁴ Ken’s Factor loadings: F1(CR) 0.2491, F2(BC) 0.4806, F3(INC) 0.1908

⁶⁵ Luke’s Factor loadings: F1(CR) 0.4419, F2(BC) 0.5781, F3(INC) 0.3159

perspectives, but also elicit deeper insights into individuals' understanding and their self-identification with ideological positions so as to surface insights into the political frontiers between competing discourses. Each of these contributions helped articulate a recharacterisation of accountants' perspectives of SER, wherein 'seeds of hope' and 'spaces of possibility' are identified amongst accountants' understandings of SER. Across this section, I discuss each of these contributions, expand on the limitations of QM and highlight areas in which to advance future research.

6.1. Discussion: Q study on accountants' perspectives of SER

Within accounting, there exists a potential to foster democratic interaction and facilitate more participatory forms of decision-making and accountability. At the same time, there is a concerning disparity between accountants' perspectives as seen across prior literature, and the pluralist perspectives needed to realise this democratic potential. If those entrusted to develop and interpret these technologies lack the capacity and or 'will' to represent non-financial perspectives, it is only logical to question whether such potential could ever be realised.

This Q study identified a plurality of perspectives that – at the very least – indicates participants were not *entirely* 'captured' by a business case rationale. Furthermore, there was a common understanding that SER was both needed, currently insufficient, and that SWM should not guide its development alone. Despite the omnipresence of business interests and a responsibility to shareholders' financial interests, it was clear they had a view 'from somewhere' (Solomons, 1991), and participants rejected the idea that there is no responsibility between business and society. While the perspective represented by TINBC cannot be ignored completely, it may be a 'straw man' argument for those with a more critically leaning approach to SER similar to the sentiment expressed by Jack.⁶⁶ Conversely, perspectives like those of William were not reflected across any of the Factors identified, meaning perspectives exist that are not represented in this Q study.

Rather than negating prior insights into accountants' perspectives, this Q study has sought to recharacterise them so as to illuminate seeds of hope and spaces of possibility; particularly amongst practitioners. Aside from having the largest dispersion of loadings across all three Factors, practitioners were seen to provide some of the most insightful reflections used to articulate political frontiers and expressed a 'will' for change that was perhaps even stronger than some of the academics who participated; including those loaded onto F1(CR). Although practitioners and students do not operate completely free of constraints (Bebbington, 1997; Crane, 2000; Fineman, 1997), their ideologies did not appear to be as entrenched as academics.⁶⁷ QM helps recognise that both students and practitioners are – at the very least – open to a diversity of ideological understandings, but may not be able to articulate it in the same way as an academic who has honed a more ideologically conservative⁶⁸ perspective. For proponents of CDA who often look to students as an incremental path toward change (Brown, 2009; Brown & Dillard, 2020; Wong et al., 2021), this provides 'hope' in the form of an existing, perhaps even radical, potential embedded within practitioners experiences.⁶⁹

The allocation of practitioners and students with one Factor loadings on F2(BC) and F3(INC), respectively, appeared to align with what one might assume the transition from university to practice looks like. Practitioners remain constrained to F2(BC) by their professional settings (Bebbington et al., 1994; Granleese & Barrett, 1990; Schloemer & Schloemer, 1997) and students attempting to commensurate what they learned in school with what they experience in practice (Burton et al., 2016; Chen et al., 2012), drawing them into alignment with F3(INC). Particularly with regard to the students loaded on F3(INC), their commensuration of divergent perspectives is interesting in that it was not only a difficult, perhaps even dissonance inducing task (Chabrak & Craig, 2013), but the only 'contest for meaning' appeared to be the degree to which shareholders financial interests should be maintained. This suggests they may have more of a problem articulating their perspectives than recognising multiple ideological orientations (Gray et al., 1994), but it also lends credence to the utility of SER as an issue around which agonistic engagement can be fostered (Brown, 2009; Brown & Dillard, 2013b; Brown et al., 2015). Engaging with ideologically divergent discourses around SER, such individuals may learn to refine the articulation of their perspectives. At the very least, this might help them to develop a capacity to 'live with difference' and 'endure political life' within a pluralist democracy (Addis, 2001; McManus, 2008), but given the diversity of ideological representation in students and practitioners views, there is reason to believe they might also develop a more critically pluralist perspective.

There is much to be optimistic about in this recharacterisation, but there were also reasons to believe 'growing' these seeds will be difficult. Confounded loadings and the tensions identified around key signifiers present a space of opportunity in the ideological diversity they represent, but 'reflexivity traps' (Aleksandrov et al., 2018) were also identified in the contest for meaning surrounding

⁶⁶ However, It is understandable how Jack may have come to develop such views working within academia (Harding et al., 2010; see also: Dillard, 2002; Dillard & Tinker, 1996).

⁶⁷ An argument could also be made that there are deeper ideological differences in the way(s) academics approach SEA more generally that are not represented by F1(CR). Brown (2017, p.41) discusses these differences in terms of 'more and less conservative' approaches to political pluralism and identifies a history of criticism around its application. These critiques may also help to understand and interpret the frustrations expressed by Emily regarding F1(CR) regarding the application of political pluralism into mainstream accounting.

⁶⁸ This is not conservative in a socio-political sense, but rather, the difficulty involved in changing their ideologically rooted perspective.

⁶⁹ The distinction made between student and practitioner here is simplistic, which is to say engagement with practitioners may also come through programs like continued and executive education. The point is to draw attention to practitioners as a source of transformative change through education. For example, many of the students' perspectives discussed in Wong et al. (2021, p.12) had work experience that enabled them to observe "gaps between what they were taught at university and what they did during their work experience." Thus, the impact of CDA in education is not limited to either the classroom, or students who have not yet been 'indoctrinated' by professional experience (Burton et al., 2016).

SER. These ‘traps’ are situations in which ‘actors are unaware of their reflexivity limitations [which] makes it difficult or impossible [to define] alternatives’ (ibid, p.1118). Recalling the strong links to economic, social and environmental issues in the cultural identity of Aotearoa New Zealand, it is important to recognise that this identity exists within a settler-colonial historical context and this impacts the way these issues are engaged (Gallhofer et al., 1999; McCreanor, 1993; Scobie et al., 2020a,b). This means that the difficulty to commensurate perspectives and ‘weaving’ curiosity identified around F3(INC) may represent individuals who are conscious of a pluralist ideal around SER (Frame & Taylor, 2005), and who align with Indigenous values in connecting with community and the land (Whangapirita et al., 2003), but also – consciously or unconsciously – take the ‘structures and rules of the game as given’ (Brown, 2017, p.29; See also: Tinker et al., 1991). Resting within their own ideological positioning and perspectives, there is reason to believe these individuals may be ‘trapped’ within a ‘vicious circle’ of business case logics that limit their ability to imagine alternatives and inadvertently reinforce the status quo. This does not mean these individuals cannot be engaged, but that the difficulty involved in changing these logics must be recognised and appreciated in order to make such engagement effective.

As the operational scope of accountants shifts towards non-financial issues like SER (Brown & Dillard, 2020), the insights surfaced in this Q study illuminate an opportunity for strategic engagement with the ‘emotional stir up/unfreezing’ that occurs in the contest for meaning, or cognitive dissonance, that is surfaced (Adams & McNicholas, 2007; Adams & Whelan, 2009; Chabrak & Craig, 2013). A similar argument has already been put forward by Brown and Dillard (2013a, p.10) on multi-directional learning through agonistic engagement, and the potential within these spaces to develop chains of signification and form alliances that can enable resistance to the status quo in accounting (Brown, 2009; Brown & Dillard, 2013b; Brown et al., 2015; Tanima et al., 2020; Tregidga et al., 2018).

This Q study demonstrated how QM can be used to map the ideological complexity within individuals’ perspectives, and there is a potential to use the rich data on both their perspectives and self-identification with the Factors identified to strategically⁷⁰ design a space for agonistic dialogue and debate. Researchers in energy policy development have already recognised this potential and discussed how QM can be used to identify divergent perspectives and constructively engage with the conflict that are surfaced (Cuppen, 2012). However, prior research has already indicated that these spaces can be dominated to marginalise alternative discourses (Laine & Vinnari, 2017), and there were ‘traps’ already identified amongst participants in this Q study (Aleksandrov et al., 2018). So, to echo Byrch et al. (2015), realising this potential will not be easy, but I posit QM is a tool that can help design such spaces.

While it would be naïve to assume that all accountants hold pluralist perspectives, the recharacterisation informed by this Q study suggests that it is just as naïve to assume they do not. Undoubtedly, the path towards a pluralist transformation of accounting requires the identification of more ‘seeds’, in more contexts, and perhaps most importantly, how to make them ‘grow’. However, in pursuing transformational change, critical accounting researchers must not forget that it is the farmer that sees potential where others see dirt. As demonstrated by this Q study, I posit QM can help us realise that potential.

6.2. Concluding thoughts: QM for conducting a critical study in accounting

I began this paper by reflecting on the shortcomings of quantitative research methods for those looking to conduct a critical study in accounting, and I presented this Q study to illustrate how QM is much more than simply an application of factor analysis. Furthermore, I specifically located this Q study within CDA because it emphasises engagement with multiple ideological orientations, actively seeks to surface currently marginalised voices, and is sensitive to the imposition of knowledge claims and interpretive harm in conducting research (Brown, 2009). This means the design, administration and analysis of this Q study was guided by CDA, and its contributions are meant to find traction within the ‘fuzzy’ boundaries of the critical accounting project (Gendron, 2018; Morales & Sponem, 2017).

In recharacterising accountants’ perspectives of SER, this Q study has demonstrated the utility of QM to develop a critical study in accounting research, but QM is not a ‘magic bullet’ to conduct critical research. To conduct a Q study, researchers must make numerous decisions that can have both a positive and negative impact on the research they develop. For example, consider my decision to use a ‘ready-made’ discourse to develop the Q set. This decision allowed me to build on prior research like Brown and Fraser (2006), but it also meant I had to consider similarities between the key signifiers identified amongst participants and the key features of the approaches presented in Brown and Fraser (2006, p.114). In essence, the decision to draw on the articulation of ideological differences discussed in prior literature introduced limitations to the key signifiers identified, which is a major reason why I cannot state the identification of key signifiers is novel or expand on their applicability beyond this Q study.

An important consideration for critical researchers is that QM can help mitigate researcher bias, but it *cannot* eliminate it (Barry & Proops, 1999, p.340). In this Q study, I discussed my efforts to capture a wide range of perspectives in the discourse, pilot tests to gauge the representation of the Q set, using my Q sort to reflexively assess my relationship to participants’ perspectives, post-sort interviews to inform the Factor interpretations, and how I used reflection questionnaires to analyse political frontiers between

⁷⁰ While methods like questionnaires or interviews may help broadly categorise individuals around an ideological position, data from a Q study can help make more finely-tuned distinctions, while also maintaining the ideological complexity underpinning their perspectives. In turn, the calculative, or quantitative, representation of these distinctions and complexity can be used ‘strategically’ to design and analyse a space for agonistic dialogue and debate. This advances the empirical rendering of subjectivities discussed in Robbins and Krueger (2000), which is also operationalised in Cuppen (2012).

competing discourses. Each of these elements helped me reflexively question⁷¹ different aspects of this Q study, but it would be intellectually dishonest to portray this Q study as an objective assessment. What I can say is that I have demonstrated how to consciously and reflexively develop a Q study that aligns with the ‘spirit’ of critical accounting research. I also note the analysis that I developed was not based solely on the Factors identified, but rather, incorporated participants’ reflections on, and self-identification with, those Factors.

QM has the potential to advance various lines of inquiry within the broader critical accounting project. This potential has already been recognised within CDA around the development of participatory engagements (Brown & Dillard, 2014), but given the efforts to preserve individuals’ subjectivity and a diversity of perspectives within QM, it may also align with the concerns of those seeking *substance over form* in the development of radical emancipatory praxis in accounting (Gallhofer & Haslam, 2019; Gallhofer et al., 2015; Osman et al., 2021), and (re)engagement with quantitative methods to connect critical theory and pragmatism (Richardson, 2015). Far from being constrained to a functionalist paradigm, there are various intersections between CDA and new pragmatist emancipatory accounting that suggest QM can help gain an ‘in-depth appreciation’ of ‘valued particularities’ and an ‘enhanced sensitivity to otherness’ for those looking to engage the emancipatory potential embedded within their research (Gallhofer & Haslam, 2019; Osman et al., 2021), or develop a baseline on which transformation can be gauged (Richardson, 2015).

QM has also already been applied to participant selection (Dryzek & Niemeyer, 2008) and has been used to strategically select participants for stakeholder dialogues around complex environmental issues (Cuppen et al., 2010; see also: Cuppen et al., 2016a;b), both of which illustrate its adaptability and functionality as a research method to engage with alternative and marginalised perspectives around ideologically rooted conflict. For those interested in the impact of adversarial relationships within complex multi-stakeholder dialogues on ‘issue areas’ (Fougère & Solitander, 2020) or procedural frameworks to guide the ‘discursive accommodation’ of conflicts in stakeholder value creation (Schormair & Gilbert, 2021), QM is a particularly well-suited method to both structure and analyse such efforts at the level of individuals’ perspectives. These insights may also help those looking to develop critical dialogic accountability systems and reflexive dialogue and debate (Dillard & Vinnari, 2019), or facilitate insights into the ‘moment of decision’ at the level of individuals (Vinnari & Dillard, 2016).

Finally, there is also space to consider the alignment between QM and insights into psychological principles within accounting practices; particularly around cognitive dissonance (Hall, 2016). QM has a rich history of application within psychological research that could be drawn into critical accounting research on individuals’ performed, or *operant*⁷², subjectivity (Brown, 1980; McKeown & Thomas 2013). Here, QM could be applied to the exploration of emancipation and subjective identity formation at the level of individuals within organisations (Modell, 2015, 2017). This application of QM would need to be combined with other sources of data to assess the impact of both endogenous and exogenous structures, but this type of triangulated analysis is not new to QM (Webler et al., 2003). As demonstrated by Aleksandrov et al. (2018), this type of analysis would not be easy and takes time. However, the calculative rationale that underpins QM provides an opportunity to strategically advance the exploration of this, and many other, areas of interest across the critical accounting research project.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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⁷¹ Given that “...everything from the choice of topic, research question, research design, methodology and theoretical interpretation should be subject to reflexive questioning on the influence of the researcher, as well as the influence of the research on the researcher”, I can only say these elements *helped* me inform what was a much more broadly encompassing reflexive approach to the development of this Q study (Haynes, 2017, p.294). This line of thinking reflects the second ‘productive tension’ discussed in Sneeegas (2020, p.83).

⁷² The term *Operant* relates to *Operant Subjectivity*, which is not only the name of the primary journal within the QM research community, but also reflects its connection to the tradition of behaviourism in psychology.

Appendix A - Q set (listed by core statement number)*BUSINESS CASE**Purpose*

1. SER benefits everyone by enhancing shareholder value through a more holistic approach to business decision-making and strategic planning.
2. SER helps people look beyond perceived conflicts of interest between business and stakeholders to see that we really have the same interests.
3. SER creates value for shareholders by allowing management to identify 'win-win' situations for society, the environment and business itself.

Role of Stakeholders

4. It is useful to consult with stakeholders over SER and keep their interests in mind during the business decision-making process. However ultimately it is management's job to decide what is best for the business.
5. SER helps to foster stakeholder engagement with the community. These relationships have potential to add long-term value to the organisation.
6. SER can help management explore the linkages between corporate social, environmental and financial performance. This way they can identify profitable, 'win-win', reporting situations for the business that are good for society, stakeholders and the environment.

Views on Regulation

7. SER enables corporations to be perceived as acceptable members of society, which ultimately helps decrease the amount of unnecessary regulation imposed on business.
8. SER regulation must be co-developed with businesses so they are not disadvantaged in the process of developing higher quality reporting.

Future of SER

9. Ultimately, the value of SER should be measured through its impact on share prices.
10. SER makes good business sense by helping companies to mitigate risk, protect the corporate brand and gain competitive advantage.

Additional Statements

11. SER has advanced beyond being seen as a moral issue and is increasingly recognised as making good business sense.
12. The key focus of SER must be on business and investors. This approach will ultimately prove the most beneficial for society as a whole.

*THERE IS NO BUSINESS CASE**Purpose*

13. It is simplistic to assume that business and society will always interact harmoniously, and that a business case for SER can always be made. To be realistic, managers need to weigh the costs of disclosure against the benefits to the business.
14. SER is at best a distraction and, at worst, may encourage managers to take their eye off their real job – creating value for business owners.
15. SER distracts management from their real job – creating value for business owners – by introducing issues that are beyond the role and expertise of management.

Role of Stakeholders

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

17. SER necessitates that management develop a relationship with stakeholders. However, the role of business is to maximise profits for shareholders, so such a relationship must be managed with that primary end in mind.
18. SER is an ill-suited process for addressing social and environmental concerns. Such issues are best addressed through market mechanisms when management is focused on shareholder value creation.
19. A real risk of SER is that it will legitimise an overly broad spectrum of stakeholder concerns, however unrealistic they may be. This could expose businesses to sizable expenditures and ultimately diminish shareholder value in the business. Management must carefully weigh the likely costs and benefits associated with SER before making the decision to report.

Views on Regulation

20. SER regulation must be avoided at all costs. It raises compliance costs, is too inflexible and threatens corporate competitiveness.
21. The disclosure of SER information is best left on a voluntary basis. Businesses need flexibility in determining what SER disclosures, if any, are most appropriate for them.
22. Corporations can't be accountable to everyone – shareholders must be the priority when making business decisions about SER.

Future of SER

23. SER should only be developed if it proves to be of value to shareholders.

STAKEHOLDER ACCOUNTABILITY

Purpose

24. SER should help to create new visibilities and facilitate discussion and debate among interested parties. The aim should be to open up conversations, not close them down with 'incontrovertible bottom lines'.
25. SER should be aimed at increasing the accountability and transparency of businesses to stakeholders.
26. SER is important to counter-balance the overwhelming emphasis on shareholder and capital market interests promoted by conventional accounting.

Role of Stakeholders

27. SER must recognise stakeholders' rights to information and effective participation if it is to become an impetus for meaningful change.
28. SER cannot always address stakeholder and business interests simultaneously. There is a real risk that stakeholders who are relatively powerless to defend themselves against corporate abuses will be ignored by management.
29. SER initiated by corporations is more often about stakeholder-management, rather than meaningful engagement with stakeholders.
30. SER is an inevitably political and contentious issue that involves a careful balancing act to ensure the interests of all stakeholders are fairly represented. It is not as easy as saying its all 'win-win'. We need to recognise that we have both common and separate interests.

Views on Regulation

31. SER requires regulation to ensure balanced reporting for accountability, monitoring, and decision-making purposes. Otherwise, the risk of selective reporting is too high.
32. SER requires effective disclosure regulation and participatory governance rights to ensure that stakeholders are reported to, and treated, as seriously as shareholders.

Future of SER

33. SER should be developed within the current system (e.g. partnership approaches with business) to create incremental change.
34. SER reports are more about corporate-image building than quality stakeholder engagement. If business is serious about trying to maintain its 'social license to operate' it needs to vastly improve the quality of its reporting to all stakeholders.

Additional Statements

35. SER should be seen primarily as a moral rather than business imperative. Otherwise the public interest and accountability aspects of SER will be downplayed.
36. SER can increase compliance costs for businesses, but from a societal perspective, the benefits of implementation are likely to outweigh the costs.
37. The problem with business case approaches to SER is that business can choose to ignore forms of SER for which a business case cannot be made. These may well be the areas that address potential conflicts between business-society-environmental interests, and which stakeholders are most interested in.
38. SER is not only important when it influences the decisions and assessments made by the providers of financial capital. The opinions of stakeholders have value in their own right, regardless of investors.

*CRITICAL THEORY**Purpose*

39. SER should - more generally - focus on demonstrating why current social, economic and political institutions require radical change.
40. SER should draw attention to business-society conflicts, environmental degradation and social inequalities so as to enable critical reflection on how we can address such problems.

Role of Stakeholders

41. SER is currently dominated by capital-oriented values and perspectives. Stakeholders should rely on externally prepared social audits and counter accounts for information, rather than on reports prepared by corporates.
42. SER, in its current form, does not ensure meaningful engagement with stakeholders. It may be more appropriately described as 'greenwash' or 'pseudo-participation'.

Views on Regulation

43. SER requires legislation to secure stakeholders' rights to information and participation, but it is naïve to assume that the State and/or the accounting profession are neutral parties. A capitalist bias is still likely to (consciously or unconsciously) dominate the process.
44. SER is incapable of achieving high quality reporting or an adequate level of public accountability from corporations via voluntary forms of regulation.

Future of SER

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

Additional Statements

46. SER has the potential to covertly make it seem as if everyone's interests can be addressed within the current system, when in reality they cannot.
47. SER has little chance of developing real corporate accountability unless there is radical change in the dominant capitalist structures.
48. SER, properly implemented, would help highlight the basic contradictions and exploitative aspects of the capitalist system within which we are currently operating.
49. SER needs to illustrate the domination of accounting by neo-liberal logics that prioritise capital markets and shareholder interests.

Appendix B – Crib sheet for each Factor interpretation

F1(CR)							P <.01 Sig
Q sort #	Core ID#	Statement Class	Statement	Score	F2	F3	
Items ranked at +5							
39	24	SA	SER should help to create new visibilities and facilitate discussion and debate among interested parties. The aim should be to open up conversations, not close them down with ‘incontrovertible bottom lines’.	5	1	5	
11	40	CR	SER should draw attention to business-society conflicts, environmental degradation and social inequalities so as to enable critical reflection on how we can address such problems.	5	0	2	
Items ranked higher in Factor 1 Array than in other Factor Arrays							
16	7	BC	SER enables corporations to be perceived as acceptable members of society, which ultimately helps decrease the amount of unnecessary regulation imposed on business.	0	-3	-2	
23	28	SA	SER cannot always address stakeholder and business interests simultaneously. There is a real risk that stakeholders who are relatively powerless to defend themselves against corporate abuses will be ignored by management.	2	-1	-4	*
8	35	SA	SER should be seen primarily as a moral rather than business imperative. Otherwise the public interest and accountability aspects of SER will be downplayed.	3	-5	-4	*
25	39	CR	SER should - more generally - focus on demonstrating why current social, economic and political institutions require radical change.	2	-4	0	
14	43	CR	SER requires legislation to secure stakeholders’ rights to information and participation, but it is naive to assume that the State and/or the accounting profession are neutral parties. A capitalist bias is still likely to (consciously or unconsciously) dominate the process.	4	0	-1	*
4	47	CR	SER has little chance of developing real corporate accountability unless there is radical change in the dominant capitalist structures.	4	-5	-3	*
2	48	CR	SER, properly implemented, would help highlight the basic contradictions and exploitative aspects of the capitalist system within which we are currently operating.	4	-1	-2	*
49	49	CR	SER needs to illustrate the domination of accounting by neo-liberal logics that prioritize capital markets and shareholder interests.	3	-4	-3	*
Items ranked lower in Factor 1 Array than in other Factor Arrays							
9	5	BC	SER helps to foster stakeholder engagement with the community. These relationships have potential to add long-term value to the rganization.	0	2	3	*
12	10	BC	SER makes good business sense by helping companies to mitigate risk, protect the corporate brand and gain competitive advantage.	0	3	4	*
26	11	BC	SER has advanced beyond being seen as a moral issue and is increasingly recognized as making good business sense.	-1	3	2	*
42	16	TINBC	Although the concerns of stakeholders should be considered in SER, the shareholders of the business have a vested financial interest. As the owners of corporations, their interests and concerns must be given primacy.	-4	4	-1	*
20	21	TINBC	The disclosure of SER information is best left on a voluntary basis. Businesses need flexibility in determining what SER disclosures, if any, are most appropriate for them.	-3	0	2	*
35	22	TINBC	Corporations can’t be accountable to everyone – shareholders must be the priority when making business decisions about SER.	-2	2	1	*
Items ranked at -5							
46	18	TINBC	SER is an ill-suited process for addressing social and environmental concerns. Such issues are best addressed through market mechanisms when management is focused on shareholder value creation.	-5	-2	-1	*
36	23	TINBC	SER should only be developed if it proves to be of value to shareholders.	-5	3	0	*
Other distinguishing Items							
5	4	BC	It is useful to consult with stakeholders over SER and keep their interests in mind during the business decision-making process. However ultimately it is management’s job to decide what is best for the business.	-1	0	1	*

F2(BC)								P <.01 Sig
Q sort #	Core ID#	Statement Class	Statement	Score	F1	F3		
Items ranked at +5								
13	6	BC	SER can help management explore the linkages between corporate social, environmental and financial performance. This way they can identify profitable, 'win-win', reporting situations for the business that are good for society, stakeholders and the environment.	5	-1	-2	*	
31	30	SA	SER is an inevitably political and contentious issue that involves a careful balancing act to ensure the interests of all stakeholders are fairly represented. It is not as easy as saying its all 'win-win'. We need to recognise that we have both common and separate interests.	5	3	5		
Items ranked higher in Factor 2 Array than in other Factor Arrays								
48	1	BC	SER benefits everyone by enhancing shareholder value through a more holistic approach to business decision-making and strategic planning.	4	-2	-4	*	
24	9	BC	Ultimately, the value of SER should be measured through its impact on share prices.	-1	-4	-3		
28	12	BC	The key focus of SER must be on business and investors. This approach will ultimately prove the most beneficial for society as a whole.	0	-4	-3	*	
32	13	TINBC	It is simplistic to assume that business and society will always interact harmoniously, and that a business case for SER can always be made. To be realistic, managers need to weigh the costs of disclosure against the benefits to the business.	4	-1	0	*	
42	16	TINBC	Although the concerns of stakeholders should be considered in SER, the shareholders of the business have a vested financial interest. As the owners of corporations, their interests and concerns must be given primacy.	4	-4	-1	*	
36	23	TINBC	SER should only be developed if it proves to be of value to shareholders.	3	-5	0		
47	31	SA	SER requires regulation to ensure balanced reporting for accountability, monitoring, and decision-making purposes. Otherwise, the risk of selective reporting is too high.	3	1	-1		
10	45	CR	SER is prevented from generating as significant an impact on the environment and society as it could, given that it is highly susceptible to being captured by business interests.	4	1	-4		
Items ranked lower in Factor 2 Array than in other Factor Arrays								
39	24	SA	SER should help to create new visibilities and facilitate discussion and debate among interested parties. The aim should be to open up conversations, not close them down with 'incontrovertible bottom lines'.	1	5	5	*	
34	25	SA	SER should be aimed at increasing the accountability and transparency of businesses to stakeholders.	2	4	4		
37	26	SA	SER is important to counter-balance the overwhelming emphasis on shareholder and capital market interests promoted by conventional accounting.	-2	3	3	*	
38	27	SA	SER must recognize stakeholders' rights to information and effective participation if it is to become an impetus for meaningful change.	-1	2	2		
25	39	CR	SER should - more generally - focus on demonstrating why current social, economic and political institutions require radical change.	-4	2	0	*	
11	40	CR	SER should draw attention to business-society conflicts, environmental degradation and social inequalities so as to enable critical reflection on how we can address such problems.	0	5	2		
19	41	CR	SER is currently dominated by capital-oriented values and perspectives. Stakeholders should rely on externally prepared social audits and counter accounts for information, rather than on reports prepared by corporates.	-3	2	4	*	
Items ranked at -5								
8	35	SA	SER should be seen primarily as a moral rather than business imperative. Otherwise the public interest and accountability aspects of SER will be downplayed.	-5	3	-4		
4	47	CR	SER has little chance of developing real corporate accountability unless there is radical change in the dominant capitalist structures.	-5	4	-3	*	
Other distinguishing statements								
23	28	SA	SER cannot always address stakeholder and business interests simultaneously. There is a real risk that stakeholders who are relatively powerless to defend themselves against corporate abuses will be ignored by management.	-1	2	-4	*	
6	46	CR	SER has the potential to covertly make it seem as if everyone's interests can be addressed within the current system, when in reality they cannot.	-1	0	2	*	

F3(INC)							
Q sort #	Core ID#	Class	Statement	Score	F1	F2	P <.01 Sig
Items ranked at +5							
39	24	SA	SER should help to create new visibilities and facilitate discussion and debate among interested parties. The aim should be to open up conversations, not close them down with ‘incontrovertible bottom lines’.	5	5	1	
31	30	SA	SER is an inevitably political and contentious issue that involves a careful balancing act to ensure the interests of all stakeholders are fairly represented. It is not as easy as saying its all ‘win-win’. We need to recognise that we have both common and separate interests.	5	3	5	
Items ranked higher in Factor 3 Array than in other Factor Arrays							
18	8	BC	SER regulation must be co-developed with businesses so they are not disadvantaged in the process of developing higher quality reporting.	4	-2	-1	*
40	15	TINBC	SER distracts management from their real job – creating value for business owners – by introducing issues that are beyond the role and expertise of management.	0	-3	-2	
44	17	TINBC	SER necessitates that management develop a relationship with stakeholders. However, the role of business is to maximize profits for shareholders, so such a relationship must be managed with that primary end in mind.	3	-3	-2	*
30	19	TINBC	A real risk of SER is that it will legitimize an overly broad spectrum of stakeholder concerns, however unrealistic they may be. This could expose businesses to sizable expenditures and ultimately diminish shareholder value in the business. Management must carefully weigh the likely costs and benefits associated with SER before making the decision to report.	0	-2	-3	
20	21	TINBC	The disclosure of SER information is best left on a voluntary basis. Businesses need flexibility in determining what SER disclosures, if any, are most appropriate for them.	2	-3	0	*
19	41	CR	SER is currently dominated by capital-oriented values and perspectives. Stakeholders should rely on externally prepared social audits and counter accounts for information, rather than on reports prepared by corporates.	4	2	-3	
17	42	CR	SER, in its current form, does not ensure meaningful engagement with stakeholders. It may be more appropriately described as ‘greenwash’ or “pseudo-participation”.	3	1	1	
6	46	CR	SER has the potential to covertly make it seem as if everyone’s interests can be addressed within the current system, when in reality they cannot.	2	0	-1	
Items ranked lower in Factor 3 Array than in other Factor Arrays							
48	1	BC	SER benefits everyone by enhancing shareholder value through a more holistic approach to business decision-making and strategic planning.	-4	-2	4	
23	28	SA	SER cannot always address stakeholder and business interests simultaneously. There is a real risk that stakeholders who are relatively powerless to defend themselves against corporate abuses will be ignored by management.	-4	2	-1	*
47	31	SA	SER requires regulation to ensure balanced reporting for accountability, monitoring, and decision-making purposes. Otherwise, the risk of selective reporting is too high.	-1	1	3	
45	32	SA	SER requires effective disclosure regulation and participatory governance rights to ensure that stakeholders are reported to, and treated, as seriously as shareholders.	-1	2	1	
10	45	CR	SER is prevented from generating as significant an impact on the environment and society as it could, given that it is highly susceptible to being captured by business interests.	-4	1	4	*
Items ranked at -5							
21	20	TINBC	SER regulation must be avoided at all costs. It raises compliance costs, is too inflexible and threatens corporate competitiveness.	-5	-4	-4	
15	44	CR	SER is incapable of achieving high quality reporting or an adequate level of public accountability from corporations via voluntary forms of regulation.	-5	0	0	*
Other distinguishing statements							
42	16	TINBC	Although the concerns of stakeholders should be considered in SER, the shareholders of the business have a vested financial interest. As the owners of corporations, their interests and concerns must be given primacy.	-1	-4	4	*
4	47	CR	SER has little chance of developing real corporate accountability unless there is radical change in the dominant capitalist structures.	-3	4	-5	*

Appendix C – Example PqR

Participant: REFLEX

The following numbers indicate the strength with which your Phase 1 Q sort loaded on to the three different Factors that were identified. The loading score is an indication of how similar your Q sort is to the Factor.

While none of these views will perfectly reflect your view, the loadings should indicate a more general level of similarity between your view and the Factor.

The level of significance used to identify statistically significant similarity between your loading and a corresponding Factor is set at **0.28**

Here's what this means for interpreting your loading scores:

- A loading above **0.28** is considered a **statistically significant loading**, which indicates a similar view to what's expressed within the corresponding Factor interpretation. This similarity increases as the loading approaches 1.
- Any loading **between 0.28 and -0.28** is considered to be **statistically insignificant**, and there is little to no similarity between your view and the corresponding Factor.
- A loading **less than -0.28** is considered a **statistically significant negative- loading**, which indicates a polar opposite view to what's expressed within the corresponding Factor interpretation. Opposition to this view increases as the loading approaches -1.

Factor 1: 0.8895

Factor 2: 0.1144

Factor 3: 0.0631

Appendix D – Individual participant factor loadings

(grouped by participant's self-identification within different classifications of 'accountant', shaded cells reflect significant loadings)

Appendix E – Reflection questionnaire (RQ1)

Questions

1. Please explain how accurately you believe your view of SER is represented by your highest Factor loading score (as indicated on your PqR).
2. Please explain how you perceive the other two Factor loading scores in relation to your own view.

Name	Class	Factor 1	Factor 2	Factor 3
David	A	0.7888	0.0656	-0.0108
Jack	A	0.8054	-0.0079	0.2576
Grace	A	0.8245	0.186	0.2791
Anthony	A	0.8327	0.0885	0.0752
John	A/S	0.6458	-0.055	-0.219
REFLEX	A/S	0.8895	0.1144	0.0631
Jacob	A	-0.3246	0.3189	0.0543
Olivia	A	0.4446	0.4015	0.2321
Chris	A	0.5497	0.3091	0.0795
Martin	A	0.6911	0.1848	0.4765
Richard	A	-0.2015	0.6665	0.3193
Luke	A/P	0.4419	0.5781	0.3159
William	P	-0.773	0.2361	0.0945
Adam	P	0.8183	-0.1581	-0.0404
Emily	P	0.8681	-0.0465	-0.0149
Samuel	P	-0.2713	0.6166	0.2211
Paul	P	0.0624	0.5583	0.1236
Ken	P	0.2491	0.4806	0.1908
Mark	P	0.3623	0.1506	0.6292
Hunter	P	-0.2445	0.3358	0.766
Joshua	P	0.1044	0.5192	0.5449
Peter	P	-0.3974	0.3103	0.4912
Ben	P	0.7245	0.2834	0.3392
Ethan	S	0.7491	0.0666	-0.0526
Emma	S	0.1588	0.1208	0.4929
Tim	S	0.1787	0.2497	0.384
Michael	S	0.2831	0.4048	0.1993
Justin	S	0.5292	0.5366	0.1924
Diego	S	0.6479	0.4629	0.1633
Claire	S/P	0.6214	0.2812	0.2576
Matt	S	0.6626	0.1903	0.4157
Sophia	S/P	-0.0883	0.3438	0.6202
Zoey	S/P	0.0559	0.6387	0.5142
Jenny	S	0.5096	0.3879	0.3595

- Which, if any, elements from *Table 1* of [Brown and Fraser \(2006\)](#) accurately represent your own personal view of SER? Briefly comment on the elements that you most agree or disagree with.
- Please review the other Factors that were presented on your PqR. Which of these Factors do you feel is in most opposition to your own view of SER, and why?
- Prior to this research, were you ever exposed to a wide range of different approaches to SER? If so, please outline and comment on your experience.
- What suggestions would you have for the way SER is currently covered within the university curriculum?

Appendix F – Post-sort interview guide

Please provide some comments to explain your decisions to place statements at the extremes in the distribution (i.e. in the + or - 2 and 3 positions on the sorting range).

What other comments do you have about the statements and their placement in the distribution?
 What other comments do you have about approaches to Social and Environmental Reporting?
 Do you feel that your views are reflected in the Q sort that you performed?

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