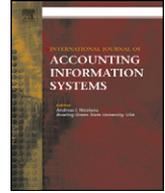




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A dialogical framing of AIS–SEA design



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ABSTRACT

Previous literature has proposed dialogical accounting as a means wherein accounting information systems can support competing, and potentially incompatible, information needs of various interested constituencies (Dillard and Yuthas, 2013). Here we extend that work by focusing on the design of social and environmental accounting (SEA) information systems that take pluralism seriously. We theorize the challenges of designing such systems wherein they are expected to address the needs of multiple users with different interests that may emerge from different economic, social, political and/or cultural perspectives, as they relate, for example, to sustainability reporting, ethical investment, participatory development studies and indigenous resource management. Using dialogic engagement, we attempt to move beyond traditional, and often highly constrained, conceptualizations of “stakeholder engagement” and propose a framework for undertaking systems design that can facilitate high quality and relevant SEA information systems that meet the needs of a wide range of actual and/or potential users. We provide an example of how the framework might be enacted using a framing methodology.

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1. Introduction

Accounting and accounting information systems (AIS) are traditionally conceptualized in functional and linear terms, assuming a unified, well-understood organizational objective and well-defined users¹ with clear objectives (e.g. maximizing shareholder value).² Traditional conceptualizations are, however, proving

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¹ The term “user” refers to both the user of the AIS and users of the information that the AIS provides both inside and outside an organization.

² Maximizing shareholder value is the objective of both external investors, the primary focus of external reporting, as well as management, who are the users of internal accounting information (e.g., Brown and Fraser (2006) and O’Dwyer (2002)).

increasingly problematic as practice reveals more pluralistic organizational and societal environments wherein traditional accounting has arguably failed to meet the information needs of stakeholders. For example, corporate social responsibility (CSR), multi-stakeholder governance, participatory development initiatives, ethical investing and indigenous resource management systems are areas which: 1) require more than an economics-based account, and 2) introduce greater uncertainty and complexity. Within these pluralistic settings, multiple objectives, multiple (and not always well-defined) users and a multiplicity of socio-political perspectives collide, surfacing antagonisms emerging from asymmetric power relations and rival politics. Although traditional accounting has long held otherwise,³ it is increasingly evident that accounting information and AIS cannot be regarded as a value free, objective representation of economic reality (Brown, 2009; Dillard and Yuthas, 2013).

Contestations raised by stakeholders and their information needs in pluralistic environments bring calls to rethink the design of accounting and accountability systems as well as the participation of stakeholders therein (Gray, 2002; Brown and Fraser, 2006; Brown, 2009; Dillard and Roslender, 2011; Brown and Dillard, 2012, 2013). This is particularly evident in the case of social and environmental accounting (SEA) where there are calls for new and more extensive AIS to support, inter alia, management decision making (e.g. sustainability assessment tools), collaborative governance initiatives (e.g. water accounting, public-private partnerships and “partnership” arrangements between employers/employees) and external reporting (e.g. CSR reports, triple bottom line, and sustainability reports) (Frame and Brown, 2008). In some cases this is backed by legislation and convention (e.g. good faith collective bargaining (Department of Labour, 2005) and climate change),⁴ which grant users/stakeholders specific “information rights”.

The overarching focus of our research program⁵ is to address the pluralistic organizational and social environments within which information users reside and to understand how SEA might be designed, implemented, and evaluated in such a way as to provide relevant and quality information to a variety of stakeholder contexts. In the current discussion, we focus on the design phase of SEA, leaving the implementation and evaluation phases as areas to address in future work. Our objective is to initiate and facilitate an ongoing conversation and debate regarding how we might rethink both the theorization and practice of designing AIS for SEA so as to better assist: (i) users operating in pluralistic SEA environments; and (ii) AIS designers in designing multi-perspectival SEA systems. We consider both the SEA and the participatory IS literatures as well as the application of critical dialogic accounting. In the process, we attempt to show how the “theory” and “practice” of SEA might be brought closer together so as to foster participatory AIS-SEA that support high quality stakeholder engagement and facilitate social and environmental accountability.

Design parameters specify the context within which a system is to be conceived. Only if these parameters include a requirement to address the needs of stakeholders would the designer be appropriately attentive to (internal and/or external) stakeholder engagement. We attempt to consider/theorize design and designing in ways that would successfully implement the design parameter: *to provide relevant, accurate, timely, and understandable information for internal and external stakeholders*. Reviewing the content of published CSR reports and the publicly stated positions of various business organizations would suggest that stakeholder engagement is a primary design criterion for AIS-SEA.⁶ Given the gap between the stated intentions and the application of these systems (Brown, 2009; Cooper and Owen, 2007; Owen et al., 2001), then it would be useful to assess the design process and to modify it so the outcomes more closely reflect the stated design parameters.

Earlier work (Dillard and Yuthas, 2013) proposes that Brown's (2009) eight dialogical principles can be constructively applied in designing, implementing and evaluating AIS. We extend these ideas by considering how the design of SEA-AIS might be enhanced by taking pluralism seriously in considering strategies for engaging with interested constituencies as part of the design process, and illustrate their application using Azad and Faraj's (2011a) contentious framing lens. How designers of AIS-SEA frame “SEA”, “stakeholder” and

³ For example, see Solomons (1991) and the International Accounting Standards Board's framework for the preparation and presentation of financial statements (IASB, 2010).

⁴ See <http://www.climatechange.govt.nz/carbon-reports/>

⁵ This research is part of a broader research project on *Dialogic Accounting: The Challenge of Taking Multiple Perspectives Seriously* that aims to develop accounting theory and practice that facilitates democratic dialogue among people with divergent socio-political perspectives.

⁶ See Global Reporting Initiative (2013) for examples of the level of stakeholder engagements anticipated in social and environmental reporting.

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