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Plural stakeholder engagement in a Brazilian public university: A complex  
and critical issue for management control model

*Plural stakeholder engagement* em uma universidade pública brasileira:  
um problema complexo e crítico para um modelo de controle de gestão

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Tese apresentada ao Programa de Pós-Graduação em Controladoria e Contabilidade do Departamento de Contabilidade da Faculdade de Economia, Administração, Contabilidade e Atuária da Universidade de São Paulo como requisito parcial para a obtenção do título de Doutor em Ciências.

Orientador: Prof. Dr. Fábio Frezatti

VERSÃO CORRIGIDA

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Dedico essa tese aos meus amados  
familiares e a todos que contribuíram para  
meu desenvolvimento intelectual



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Não quero ter a terrível limitação de quem  
vive apenas do que é passível fazer sentido.  
Eu não: quero uma verdade inventada  
(Clarice Lispector)





## ABSTRACT

This research draws on the broad problem of democratising accounting, organisations and society. Stakeholder engagement is at the forefront of scholars, practitioners, and policy-makers initiatives to address such problems. Stakeholder engagement has been conceptualised with two main dimensions: inclusiveness (stakeholder representativeness) and participation (influence on the decisions). From a multi-stakeholder perspective, I focus on the "momentum of decision", which means plural participation within the organisation. Therefore, information and accounting are key concepts to unveil such a process. However, I claimed that there is a lack of empirical studies on stakeholder engagement practices, shedding light on accounting technologies, conflict and dispute, which is a feature of plural constituted settings. Based on these assumptions and in studying the University of São Paulo's participatory budgeting, this thesis focuses on the following research problem: the role played by accounting and its technologies from multiple stakeholders' perspectives on stakeholder engagement practices. Thus, the primary objective of this research is (1) to analyse the engagement practices within the budget dispute at the University of São Paulo and (2) to analyse the role played by accounting and its technologies in stakeholder engagement practices. The research strategy adopted is qualitative-inductive from the critical accounting research tradition. The study was carried out at a Brazilian public university. Therefore, a set of budgetary events was selected to understand how multi-stakeholder engagement practices are socio-historically constructed. The period selected for collecting and analysing documents was 2018-2021, a period of management of only one dean. After data collection, the data were organised in the MAXQDA2022 software. In phase 1 of the research, a set of 184 text documents were analysed, totalising more than 2800 pages, and 25 videos, totalising more than 100 hours. The second phase was based on 20 interviews, around 1 hour each. For data analysis, the MAXQDA2022 supported the construction of the narratives around engagement practices from multi-stakeholders perspectives. The data were coded in an iterative way, and some categories emerged from the field. Besides, drawing on the framework proposed by Tregdiga and Milne (2020) and adapted, the data were reorganised into five engagement practices categories: budgetary events, stakeholders and groups, spaces for engagement, distribution of power, and role of managerial information/budget. The main finding of this research is that the empirical data shows a gap between theory and practice. The USP case brings to the fore that stakeholders' relationship with the organisation can be defined as engagement or participation. Depending on a set of features, stakeholders will decide to participate and "have a seat on the table" and influence the momentum of the decision. However, depending on legitimacy, power, social interests and knowledge, stakeholders can strategically choose to engage in formal and (mainly) informal spaces with more power to influence decision-making. Besides, this thesis contributes to prior literature on stakeholder engagement and participatory budgeting and articulates practical implications.

**Key-Words:** stakeholder engagement; plural dialogic accounting; management control model; conflict; universities.

## RESUMO

Esta investigação baseia-se no amplo problema da democratização da contabilidade, das organizações e da sociedade. Nesse sentido, o engajamento de *stakeholders* está na vanguarda de iniciativas de acadêmicos, profissionais e formuladores de políticas públicas para abordar esse problema. O engajamento de *stakeholders* tem sido conceitualizado com duas dimensões principais: inclusão (representatividade de *stakeholders*) e participação (influência nas decisões). Do ponto de vista de múltiplos *stakeholders*, abordo esta problemática centrando-me no "momento de decisão", ou seja, a participação plural na organização. Portanto, a informação e a contabilidade são conceitos fundamentais para desvendar tal processo. No entanto, afirmo que há uma carência de estudos empíricos sobre práticas de engajamento de *stakeholders*, lançando luz sobre tecnologias contábeis, conflito e disputa, que é uma característica de espaços pluralmente constituídos. Com base nestes pressupostos e no estudo do orçamento participativo da Universidade de São Paulo, esta tese aborda o seguinte problema de investigação: o papel desempenhado pela contabilidade e suas tecnologias nas práticas de engajamento de *stakeholders*, a partir de uma perspectiva de múltiplos *stakeholders*. Sendo assim, o objetivo principal desta pesquisa é (1) analisar as práticas de engajamento na disputa orçamentária na Universidade de São Paulo, e (2) analisar o papel desempenhado pela contabilidade e suas tecnologias nas práticas de engajamento de múltiplos *stakeholders*. A estratégia de pesquisa adotada é qualitativa-indutiva a partir da tradição de pesquisa contábil crítica. O estudo foi realizado em uma universidade pública brasileira. Para tanto, foi selecionado um conjunto de eventos orçamentários para compreender como as práticas de engajamento são construídas socio-historicamente. O período selecionado foi 2018–2021, período de gestão de apenas um reitor. Após a coleta dos dados, os dados foram organizados no software MAXQDA2022. Na fase 1 da pesquisa, foram analisados 184 documentos textuais, totalizando mais de 2800 páginas e 25 vídeos totalizando mais de 100 horas. A segunda fase foi baseada em 20 entrevistas em torno de 1 hora cada. Posteriormente, as entrevistas foram transcritas, armazenadas e codificadas no software MAXQDA2022. Para a análise dos dados, utilizou-se o mesmo software para construir as narrativas em torno das práticas de engajamento sob a perspectiva de multi-stakeholders. Algumas categorias emergiram do campo. Complementarmente, com o auxílio do framework proposto por Tregdiga e Milne (2020) e adaptado, as práticas de engajamento foram analisadas a partir de cinco perspectivas: evento orçamentário, *stakeholders* e grupos, espaços de engajamento, distribuição de poder e papel da informação e linguagens gerencial e orçamentária. O principal achado desta pesquisa é que os dados empíricos mostram uma lacuna entre teoria e prática: O caso da USP evidencia que a relação dos *stakeholders* com a organização pode ser definida como engajamento ou participação. Dependendo de um conjunto de características, os *stakeholders* decidirão participar e "ter um lugar na mesa" e influenciar o momento da decisão. No entanto, dependendo da legitimidade, poder, interesses sociais e conhecimento, os *stakeholders* podem estrategicamente optar por se envolver em espaços formais e (principalmente) informais com mais poder para influenciar a tomada de decisões. Além disso, esta tese contribui para a literatura prévia em engajamento de *stakeholders* e orçamento participativo, e articula implicações práticas.

**Palavras-Chave:** engajamento de *stakeholders*; contabilidade plural; modelo de controle gerencial; conflito; universidades.

## TABLE OF CONTENTS

<b>1. INTRODUCTION TO THE RESEARCH .....</b>	<b>17</b>
<b>1.1. MANAGEMENT, ACCOUNTING AND CONTROL PRACTICES IN PLURAL ENGAGEMENT SPACES: WHAT IS MISSING? .....</b>	<b>17</b>
1.1.1. ENGAGEMENT WITHIN ORGANISATIONS: ENABLING PLURALISM IN GOVERNANCE BOARD COMMITTEES	19
1.1.2. PLURALISM AND ENGAGEMENT IN ACCOUNTING LITERATURE .....	21
1.1.3. RESEARCH PROBLEM: THE CASE OF THE UNIVERSITY OF SÃO PAULO .....	28
1.1.4. STATEMENT: RESEARCH PROBLEM .....	29
<b>1.2. RESEARCH UNDERTAKEN .....</b>	<b>30</b>
1.2.1. RESEARCH QUESTIONS .....	30
1.2.2. RESEARCH OBJECTIVES .....	30
1.2.3. METHODOLOGICAL APPROACH .....	30
1.2.4. CONTRIBUTIONS AND IMPACTS .....	32
1.2.4.1. Contributions to Prior Studies .....	32
1.2.4.2. Theoretical Innovation: An Agonistic Performativity Frame .....	36
1.2.4.3. Practical Implications .....	37
1.2.5. OUTLINE OF THE STUDY .....	38
<b>2. LITERATURE REVIEW .....</b>	<b>39</b>
<b>2.1. STAKEHOLDERS IN PLURAL SPACES .....</b>	<b>39</b>
2.1.1. PREVIOUS LITERATURE IN STAKEHOLDER STUDIES .....	39
2.1.1.1. The Classical Stakeholder Theory .....	39
2.1.1.2. Moral Foundations on Stakeholder Investigations .....	43
2.1.1.3. A Critical Stakeholder Theory .....	46
2.1.2. STAKEHOLDER IDENTIFICATION .....	47
2.1.2.1. The Stakeholders' Definition .....	48
2.1.2.1.1. An Ethical Perspective: A Morally Legitimate Claimant .....	49
2.1.2.1.1.1. A Theory of Recognition for Stakeholder Identification .....	51
2.1.2.1.1.2. Moral Stakeholders .....	54
2.1.2.1.1.3. Powerful Stakeholders .....	55
2.1.2.1.1.4. Non-Stakeholders .....	59
2.1.2.1.2. Practical Considerations .....	60
2.1.2.1.3. Reflecting upon Setting Boundaries .....	60
2.1.2.2. Stakeholder Identification in Plural Spaces .....	61
2.1.2.2.1. Pouloudi et al. (2016) .....	63
2.1.2.2.2. Gregory et al. (2020) .....	64
2.1.2.3. An Issue-based Stakeholder Identification Model .....	68
2.1.3. STAKEHOLDER ENGAGEMENT IN PLURAL SPACES .....	69
<b>2.2. DIALOGIC ACCOUNTING LITERATURE: AN AGONISTIC PERSPECTIVE .....</b>	<b>72</b>
<b>2.3. ACCOUNTING AND PARTICIPATORY BUDGETING .....</b>	<b>75</b>
<b>3. METHODOLOGICAL PATH .....</b>	<b>80</b>
<b>3.1. RESEARCH STRATEGY .....</b>	<b>80</b>
<b>3.2. RESEARCH PROCESS: DEFINING HOW TO OPERATIONALISE THE THEORETICAL CONCEPTS</b>	<b>82</b>
3.2.1. STAKEHOLDER IDENTIFICATION .....	82
3.2.2. STAKEHOLDER ENGAGEMENT .....	83
<b>3.3. METHODOLOGICAL PROCEDURES ON PHASE 1: THE COMPLEXITIES OF USP, ITS MULTIPLE COMMITTEES AND NETWORK OF STAKEHOLDERS .....</b>	<b>84</b>
3.3.1. SOURCES OF EVIDENCE .....	84
3.3.1.1. Documental Data .....	84
3.3.1.2. Video Recordings Data .....	85

3.3.2.	METHOD OF ANALYSIS .....	86
3.3.2.1.	Documental Analysis .....	86
3.3.2.2.	Video Recordings Analysis .....	90
<b>3.4.</b>	<b>METHODOLOGICAL PROCEDURES ON PHASE 2: STAKEHOLDER ENGAGEMENT PRACTICES</b>	<b>91</b>
3.4.1.	SOURCES OF EVIDENCE.....	91
3.4.1.1.	Interviews.....	91
3.4.2.	METHOD OF ANALYSIS .....	93
<b>4.</b>	<b>STAKEHOLDER ENGAGEMENT IN A DISPUTED SETTING .....</b>	<b>96</b>
<b>4.1.</b>	<b>THE CASE STUDY: THE UNIVERSITY OF SÃO PAULO .....</b>	<b>96</b>
<b>4.2.</b>	<b>MAIN RESULTS: TREGIDGA AND MILNE (2020) FRAMEWORK EXPANDED.....</b>	<b>98</b>
4.2.1.	CONTESTED ISSUE: BUDGET DISPUTE IN A BRAZILIAN PUBLIC UNIVERSITY .....	98
4.2.1.1.	The Development of USP's Budget.....	99
4.2.1.2.	Financial Crisis and Actual Budgeting Dispute.....	102
4.2.1.3.	External Budget Dispute: Fighting together? .....	104
4.2.1.4.	Internal Dispute: Sharing the Slices of Cake .....	106
4.2.2.	COLLECTIVE IDENTITIES.....	108
4.2.2.1.	Rectors (G1).....	108
4.2.2.2.	CODAGE Members (G2).....	110
4.2.2.3.	BC Members (G3) .....	112
4.2.2.4.	Directors of Units (G4).....	113
4.2.2.5.	Students Representatives (G5).....	114
4.2.2.6.	Staff and Unionists Members (G6) .....	115
4.2.2.7.	Allies or Adversaries? .....	116
4.2.3.	SPACES OF ENGAGEMENT .....	117
4.2.3.1.	Formal: Inner Space.....	117
4.2.3.2.	Informal: Inner Space .....	123
4.2.3.3.	Informal: External Space .....	126
4.2.4.	CONSIDERATIONS OF POWER.....	129
4.2.4.1.	Budget Management Group.....	130
4.2.4.2.	Rector and Power Concentration .....	132
4.2.4.3.	Power over Spaces .....	134
4.2.4.4.	Power over Language .....	135
4.2.5.	ACCOUNTING INFORMATION AND LANGUAGE .....	136
4.2.5.1.	Access to Information .....	137
4.2.5.1.1.	Disclosure of Information .....	137
4.2.5.1.2.	Timeliness .....	139
4.2.5.1.3.	Fisherman Dynamic.....	139
4.2.5.1.4.	Transparency.....	140
4.2.5.2.	Budgetary Language.....	140
4.2.5.2.1.	Distribution: Key Indicators and Criteria .....	141
4.2.5.2.2.	Selling the Budget Numbers.....	142
4.2.5.2.3.	Calculative Aspect .....	142
4.2.5.2.4.	Budgetary Language: Consensus or Non-Consensual approach .....	143
4.2.5.2.5.	Narrating the Sustainability Index Story .....	144
4.2.5.3.	Learning.....	145
4.2.5.3.1.	Didactics and Learning .....	145
4.2.5.3.2.	Discussion within Stakeholder Groups.....	146
4.2.5.3.3.	Negotiation and Dialogic Communication .....	147
4.2.5.3.4.	Knowledge Differential Among Stakeholders .....	147
<b>4.3.</b>	<b>THEORETICAL DISCUSSION.....</b>	<b>149</b>
4.3.1.	SUMMARY OF RESEARCH FINDINGS .....	149
4.3.1.1.	Contested Issue .....	151
4.3.1.2.	Stakeholder Identities .....	152
4.3.1.3.	Spaces of Engagement .....	155
4.3.1.4.	Power .....	156
4.3.1.5.	Paradox of Accounting Information in Plural Settings .....	160

4.3.2.	CONCEPTUALISING ENGAGEMENT AND PARTICIPATION .....	162
4.3.2.1.	Differences between Engagement and Participation .....	163
<b>5.</b>	<b>FINAL REMARKS.....</b>	<b>166</b>
<b>5.1.</b>	<b>IMPLICATIONS FOR THE LITERATURE.....</b>	<b>167</b>
5.1.1.	IMPLICATIONS FOR STAKEHOLDER ENGAGEMENT LITERATURE .....	167
5.1.2.	IMPLICATIONS FOR PARTICIPATORY BUDGETING LITERATURE .....	168
<b>5.2.</b>	<b>FUTURE RESEARCH SUGGESTION .....</b>	<b>168</b>
<b>5.3.</b>	<b>LIMITATIONS.....</b>	<b>168</b>
	<b>REFERENCES.....</b>	<b>171</b>
	<b>ANNEX I .....</b>	<b>183</b>
	<b>ANNEX II .....</b>	<b>187</b>
	<b>ANNEX III .....</b>	<b>197</b>
	<b>ANNEX .....</b>	<b>17</b>
<b>IV</b>	<b>17</b>	
	<b>ANNEX V .....</b>	<b>19</b>

## FIGURES

<b>Figure 1</b> - Literature GAP.....	23
<b>Figure 2</b> - Global Key Route Path for Stakeholder Theory.....	43
<b>Figure 3</b> - Scene of Address and Stakeholder Identification.....	53
<b>Figure 4</b> - Research Design.....	82
<b>Figure 5</b> - Budget Development in the Formal Spaces of Engagement .....	120
<b>Figure 6</b> - Stakeholder Engagement Practices in the Budget Dispute of USP.....	132
<b>Figure 7</b> - Scale of Power on Stakeholder Engagement Practices.....	161

## TABLES

<b>Table 1</b> - Elements from the theory of recognition to stakeholder identification.....	53
<b>Table 2</b> – Stakeholder principles and methodological implications.....	65
<b>Table 3</b> – An Issue-based Stakeholder Identification Model.....	69
<b>Table 4</b> - Critical Dialogic Approach.....	75
<b>Table 5</b> - Stakeholder Identification Process.....	83
<b>Table 6</b> - List of UC Meetings for phase 1 of analysis.....	86
<b>Table 7</b> - Data Sources Summary.....	87
<b>Table 8</b> - Analysis of DocG1.....	88
<b>Table 9</b> - Analysis of DocG2.....	89
<b>Table 10</b> - Analysis of DocG3 – Rules and Deliberations.....	90
<b>Table 11</b> - Analysis of DocG3 – BC meetings’ minutes.....	90
<b>Table 12</b> - Analysis of UC Meetings.....	91
<b>Table 13</b> - Stakeholder Group Description .....	93
<b>Table 14</b> - Data Analysis and Coding Process Phase 2.....	94
<b>Table 15</b> - Summary of Research Findings.....	152
<b>Table 16</b> - Differences between engagement and participation.....	167







## CHAPTER 1

### 1. INTRODUCTION TO THE RESEARCH

This chapter introduces the reader to the research topic, questions, the methodologic path chosen, and the main contributions. By driving you into the literature gap and my context, I hope the reader can clearly identify these research contributions to theory and practice. This chapter is divided into two parts: the research problem and the research undertaken.

In this sense, the first section presents the research motivation drawn on the background of plural engagement literature, considering the cross of multi, inter and transdisciplinary research fields, such as information technology, conservative biology, government and public governance, and organisational studies. Then, I articulate the findings of these several research fields with prior accounting literature, namely social and environmental accounting research (SEA).

Still, in the first part, as I problematise the role of management accounting mechanisms in plural spaces, I shift the focus to participatory budgeting and the role of actors and facilitators in such processes. By doing so, I highlight the main research gaps of this investigation. Then, I describe the research problem in the university context and issues of participatory budgeting. I close this first part by presenting the research problem's statement.

The second part introduces the research undertaken. Firstly, I posit the research questions. Secondly, I present the research objectives directing the empirical investigation. Thirdly, the methodological approach is summarised. Fourthly, I draw on the contributions to the literature, to the agonistic theory in accounting studies and participatory budgeting, the theoretical innovation, putting Butler to the agonistic conversation, and articulation of implications for practice. Finally, I close with the outline of this study.

#### 1.1. MANAGEMENT, ACCOUNTING AND CONTROL PRACTICES IN PLURAL ENGAGEMENT SPACES: WHAT IS MISSING?

*Social accounting needs to create spaces for individuals and groups to deal critically and imaginatively with problems and assists them to participate actively in the (re) construction of their world (s) (Thomson and Bebbington, 2005, p. 524).*

Recent years have witnessed the emergence of rapidly advancing technologies, such as big data, blockchain, artificial intelligence, automatisisation, and deep learning, among others. As a result, we perceive a massive amount of data production. Hence, the need for information and information management was recognised as a cornerstone in several research fields. Nowadays, as Paul Nurse (2020), the Nobel Prize of Medicine in 2001 claimed, even our body cells are recognised as very complex machines that require fundamental information mechanisms (yet unknown) to be alive.

According to Harrison and Sayogo (2014, p. 1), “political and information theorists alike have acknowledged that democracies depend on information in order to function”. Thus, it [information] is the coin of the realm in democratic systems: “good information” is required for “good democracy” (Norris, 2001). In this sense, the international agenda regarding democratic values have been impactful (United Nation and its specialised

agencies, the European Union, and intergovernmental agencies, such as the Council of Europe, World Trade Organisation, World Bank, and so on).

Those agencies have been focusing on the role of information and disclosure to increase democratic values such as transparency, participation, accountability and responsibility in the public sector as much as in the private one: “transparency, participation, and accountability are interdependent cornerstones of open and democratic government” (Harrison & Sayogo, 2014, p. 2). Baka (2016, p.1) also pointed out that:

In the government realm, openness has gained significant momentum and numerous scholars and policymakers have documented the need to open up the boundaries and allow broader involvement in the form of “participatory governance”, “integrated governance”, “associational democracy”, “networked governance”, “civil participation”, “collaborative public management”, and “deliberative democracy”, just to name a few terms.

As a result, changes in the governance mechanisms have been addressed by those agencies in several countries through the introduction of *new public management* in the public sector and *good governance practices* in public companies by regulators’ enforcement, notably in less developing countries (Uddin & Hopper, 2001; 2003; Belev, 2003; Gillan & Martin, 2007; Alawattage & Wickramasinghe, 2015; Ashraf & Uddin, 2015; Uddin, Jayasinghe and Ahmed, 2017; Razzaque, Ali & Mather, 2020).

In this direction, claims for stakeholder engagement and participation in organisational life have emerged (Ohja, 2006; Harrison & Sayogo, 2014; Crewett, 2015; Baka, 2016; Poloudi et al., 2016; López-Rodriguez et al., 2020; Gregory et al., 2020). Nonetheless, pluralism in organisations’ decision-making process is very complex (Zahra, 1989). For that reason, a political and academic agenda around pluralism, openness and the role of information should be developed through interdisciplinary studies, seeking more democratic and corporate responsible governance models (Baka, 2016).

The accounting debate around the plural agenda can open up new perspectives and contributions since it is the so-called “business language”, the organisation's primary information system. More than that, management accounting and control mechanisms (MAC)s can allow us to further our comprehension of pluralism and engagement’s key problematics. For instance, we can question how individuals gather and use multiple sources of information, formal and informal mechanisms, and how they articulate it to assist multiple stakeholders' interests, engagement, participation and decision-making in disputed environments. In other words, MACs can explain the role of information (the coin of democratic societies) in organisations’ engagement practices.

The discussions regarding MACs are at the forefront of contributions to multiple stakeholder engagement practices. Stakeholder engagement literature currently points out that overall information mechanisms are the barriers to meaningful forms of engagement (Zahra, 1989; Ojha, 2006; Feindt, 2012; Harrison & Sayogo, 2014; Crewett, 2015; Baka, 2016; Rönnegard & Smith, 2019; López-Rodriguez et al., 2020; Tregidga & Milnes, 2020). In this sense, the interdisciplinary engagement debate must be grounded in accounting studies, which should focus on the nature of MACs and information in plural spaces, and their potential constraints and opportunities to enhance participation in specific and plural contexts (Tregidga & Milnes, 2020).

In this sense, the following subsection addresses the main findings of previous literature on stakeholder engagement within organisations, particularly in plural governance board committees. In the sequence, I elaborate a reflection upon the question: “What is missing from the accounting perspective about plural engagement?”.

### ***1.1.1. Engagement within Organisations: Enabling Pluralism in Governance Board Committees***

Stakeholders' gateway to engagement within organisational life is the governance board committees. Board composition, inclusion and representativeness of diverse subjects have been approached mainly by academia and professionals who advocate for stakeholder engagement. Inclusiveness was addressed by gender, ethnicity, and demographic equality initiatives, aiming for representativeness growth in governance board committees with the argument that diverse membership would turn into broad stakeholders' interests' representation.

Previous literature on stakeholders has shown how paramount it is for corporate responsibility to enhance pluralism and openness, which comprises transparency, accountability and participation (Ohja, 2006; Harrison & Sayogo, 2014; Crewett, 2015; Baka, 2016; Poloudi et al., 2016; López-Rodríguez et al., 2020; Gregory et al., 2020). Back in the 1980s, there were theoretical enquires about corporate responsibility, diversity and inclusion of stakeholders within board committees in the corporate setting. In that context, Zahra (1989) states that setting a plural governance board committee is critical to achieving corporate social responsibility.

The author affirms that “directors are able to shape the firms' mission, goal, and strategic direction. Thus, they can determine which constituent group's values should be considered seriously in corporate operations”. Insofar, “board members must be carefully chosen to reflect the diverse perspectives on the social role of the corporation. This will enlarge the base of expertise on the board and bring social concerns to the forefront of managerial attention” (Zahra, 1989, p. 240).

Zahra's (1989) work developed a statistical model to explain the relationship between corporate social responsibility performance (CSR) and the diversity in the board of directors. As a result, he pointed out that the composition of the board committee is insufficient to explain CSR, which means that the inclusion of diverse individuals does not explain CSR. Finally, based on some variables of his model, he points out that understanding board composition, board characteristics, and internal process is key to explaining how pluralism can enhance corporate social responsibility. For Zahra (1989), pluralism in organisations' decision-making process is very complex. Thus, understanding the membership behaviour and the dynamics of pluralist procedures is needed.

Zahra's (1989) investigation highlights the relevance of going beyond the oversimplistic perspective of diversity as the inclusion of diverse identities of board members – female, black, foreign citizens, disabled, etc. - to expand our notion of diversity and pluralism in organisations. Instead, we should see stakeholders as persons who are part of groups and have their own motivations to act, such as their rational view of the facts, their passions, and their interests and the interests of the groups they represent. In other words, researchers must advance their empirical investigation from a *plural composition* (only representation) of board committees to *plural engagement*, which includes board composition as much as membership dynamics and participation, organisational internal process and governance structure.

Since then, many studies have been published discussing pluralism in organisations, especially on the topic of board composition, social and environment reporting, stakeholder engagement, participation, e-participation, participatory budgeting, accountability, and so on (Owen, 2001; Ohja, 2006; Rixon, 2010; Archel, Husillos & Spence, 2011; Harrison & Sayogo, 2014; Bryer, 2011; 2014; Crewett, 2015; Vinnari & Dillard, 2015; Baka, 2016; Brown & Tregidga, 2017; Scobie, Milne & Love, 2020; Clune

& O'Dwyer, 2020; López-Rodríguez et al., 2020; Tregidga & Milne, 2020). In common, they all aimed to find ways to enhance pluralism and openness to increase corporate social responsibility and society's participation.

López-Rodríguez et al. (2020, p. 493) is an article in the biodiversity and conservation field focused on stakeholder engagement and governance arrangements, mainly formal and informal mechanisms. According to them,

the Post-2020 Biodiversity Framework under the CBD (United Nations Environment Programme – Convention on Biological Diversity) emphasizes the need to create enabling conditions for equitable participation and rights, and unleash values of responsibility to effect new social norms for sustainability (Action target 19). Addressing this policy-relevant gap is critical to undertaking action-oriented research to inform how conservation governance systems can be enhanced through social engagement.

In this context, López-Rodríguez's et al. (2020) paper is particularly interesting for this research development. Firstly, the authors recognise from previous literature in biodiversity conservation that, although pluralism is positive in a myriad of ways for corporate social responsibility, the participatory practice and the operationalisation of conflictual views in the decision-making process create a debate on whether plural participation enhances more benefits or harms for the organisation:

A growing body of work advocates for multiple democratic principles to facilitate modes of inclusion to engage and sustain governance arrangements for conservation. However, there is limited practical guidance from which the conservation policy-making community can use to enhance participation in this regard (López-Rodríguez et al., 2020, p. 487).

In the same direction, Ohja (2006) investigates how technocratic-bureaucratic management practices are taken for granted in deliberative governance settings. The author states that these mechanisms are currently constraining possibilities for participatory modes of governance:

Despite repeated pleas for participatory and deliberative governance of environmental resources, there is still a predominance of technocratic values and practices in environmental decision-making (Ohja, 2006, p. 131).

Owen, Swift and Hunt (2001) argue, based on empirical data gathered from 76 interviews with corporate managers, that active stakeholder engagement is more a rhetorical discourse than a practice within corporations. They state that the organisation's primary concern is to promote the "business case" by targeting plural stakeholder information needs in accounting reporting. At the same time, there is a reluctance to promote significant corporate governance changes to create space for pluralism.

In summary, several studies in distinct research fields point out the importance of enabling pluralism in organisations and their governance models. However, when the pluralist debate further representativeness (board composition) to more participatory modes of governance, previous literature is quite imprecise about the problematics of including diverse stakeholders, potential solutions and whether there are benefits in implementing stakeholder engagement. Regardless, many policymakers and scholars have generally advocated for governance reforms and pluralist initiatives.

From these studies, I can highlight that although some efforts have been made to understand the dynamic and behaviour of membership in plural spaces, mainly in participation issues (Owen et al., 2001; Unerman & Bennett, 2004; O'Dwyer et al., 2005; Bryer, 2011; 2014; Dillard & Vinnari, 2018; Scobie, Milne & Love, 2020), recent pieces of evidence have shown that managerial mechanisms seem to be the barriers faced by organisations in plural spaces regarding participation, transparency and accountability (Zahra, 1989; Ojha, 2006; Feindt, 2012; Harrison & Sayogo, 2014; Crewett, 2015; Baka, 2016; Rönnegard & Smith, 2019; López-Rodríguez et al., 2020; Tregidga & Milnes, 2020).

### ***1.1.2. Pluralism and Engagement in Accounting Literature***

The current governance mechanisms, which include MACs, are perceived as the barrier faced by stakeholders in engagement practices within and with organisations in several research fields (Zahra, 1989; Ojha, 2006; Feindt, 2012; Harrison & Sayogo, 2014; Crewett, 2015; Baka, 2016; López-Rodríguez et al., 2020; Rönnegard & Smith, 2019; Tregidga & Milnes, 2020). I posit that accounting scholars have the potential to shed light on it. In this session, I will focus on accounting literature to investigate the main findings and what is still not fully understood in management, accounting and control technologies as a barrier or an emancipatory potential to engagement practices from multiple information users' views.

In accounting literature, engagement has been primarily discussed in social and environmental accounting research (SEA) (Bebbington et al. 2007). However, the term is not clearly defined by them. From what I could gather, it is understood as a noun with the attribute of "interest and involvement". According to the Cambridge Dictionary, engagement as interest is "the fact of being involved with something" or "the process of encouraging people to be interested in the work of an organisation, etc."

Being interested in or involved with an organisation (from a stakeholder perspective) or trying to encourage stakeholders' interest (from an organisation perspective) is a vast and open concept. It does not define what is or should be the engagement practice and, in fact, can accept several definitions. It is probably why engagement in stakeholder literature has been conceptualised in a myriad of ways and evolved over time, as presented by Passeti et al. (2017, p.1):

Stakeholder engagement is a corporate social responsibility (CSR) policy which may be used by an organisation to engage stakeholders to (un)define and (un)share solutions and outcomes (Greenwood, 2007). Stakeholder engagement can be a mechanism for achieving control (Spence & Rinaldi, 2014) and for accountability and consensus-building (Manetti and Bellucci, 2016) but also to democratise governance aspects (Brown et al. 2015; Söderbaum and Brown, 2010) and to ensure cooperation and dialogue (Kuenkel, et al. 2011). Often, however, engagement reflects a business case approach (Archel et al. 2011; Georgakopoulos and Thomson 2008; Gallhofer et al. 2015) dominated by the achievement of company interests and realised through rhetorical communication (Tregidga et al. 2014). In these cases, the interests and perspectives of the stakeholders are only marginally considered (Unerman and Bennett 2004).

Previous literature is quite diverse in conceptualising stakeholder engagement. It varies from an organisation tool, as stated by Greenwood (2007) and Spence and Rinaldi (2014), to a means to achieve democratic resolutions. The latter is influenced by divergent political theorists, such as in consensus-building and democratising governance approaches. However, the emancipatory and critical literature highlights stakeholder engagement as a "business case" for organisations' interests performed through rhetorical communication.

In this manner, one can tell that stakeholder engagement has been heavily drawn in organisation-centric approaches.

Besides, stakeholder engagement has been long associated with accounting and accountability studies, mainly social and environmental accounting (SEA) literature. According to Tregidga and Milnes (2020), engagement research in SEA can be divided into three phases. Firstly, SEA literature focuses on the disclosure of key information for multiple stakeholders via accounting and financial statements. This body of knowledge focuses on accounting as a means to achieve/improve CSR policies used by organisations for accountability purposes. Some examples are Unerman and Bennett (2004), Cooper and Owen (2007), and Manetti (2011).

The second wave of engagement research in accounting studies recognises the participatory feature of engagement. Moreover, it perceives the prior investigations as oversimplistic and the dynamics of participation as under-researched. In this phase, scholars made efforts to understand participatory engagement. Their findings point out that engagement practice is a very complex mechanism embedded in political and power relationships (O'Dwyer & Unerman, 2006; Cooper, Parkes & Blewitt, 2014; Martinez & Cooper, 2019; Yasmin & Ghafran, 2019; Clune & O'Dwyer, 2020), characterised by an antagonistic and incommensurable way of thinking among multiple stakeholders' views (Brown, 2009; Bebbington et al., 2007; Dillard & Roslender, 2011; Tregidga & Milne, 2020).

The third wave's assumption is based on the second wave's findings. As such, the scholars recognise the importance of understanding the context of engagement practice and stakeholders' multiple interests and perspectives. For instance, Tregidga and Milne (2020) investigated stakeholder engagement practice with methodological innovation, decentering the approach from organisations to investigate stakeholder engagement based on the study of an issue or event, a coal mine dispute, from a plural perspective. This approach is congruent with Gregory et al. (2020) and López-Rodríguez et al. (2020), who investigated stakeholder engagement within organisational projects from multiple stakeholders' perspectives, since they acknowledge the limited view of such plural practices from organisational-centred approaches.

Another multiple stakeholder-centric investigation is Scobie et al. (2020). They developed an empirical work around deep-sea petroleum exploration in New Zealand to investigate democratic accountability and stakeholder engagement practices in a conflictual setting. The authors claim that although the potential for democratic forms of accountability and engagement has been claimed and developed by Brown (2009), Brown et al. (2015), Brown and Tregidga (2017), among others, these studies are 'all virtually conceptual/normative' and "there have been a number of calls for examining empirical settings" (Scobie et al., 2020, p. 940).

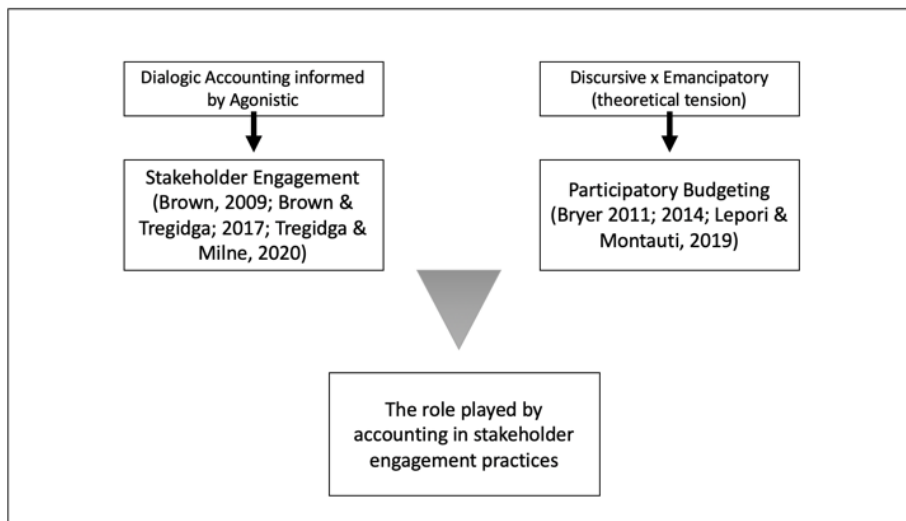
Summing up, scholars and professionals who advocate for stakeholder engagement with the pass of time realised that engagement needs to be much more than just disclosure of information, representativeness, or giving voice to constituencies, and they started to consider the participatory feature of stakeholder engagement as a key component of engagement practice. However, as said, I argue that stakeholder engagement has often focused on engagement from the organisation's perspective, and minimal works approached stakeholder engagement practices from multiple views (Tregidga & Milne, 2020).

In this sense, the problematics of governance and management mechanisms in enabling pluralism within organisations, approached by other literature streams, and the findings of stakeholder engagement in accounting and accountability studies, *pointed out a lack of consideration of such management and accounting technologies in the study of stakeholder*



*engagement from users' perspective*. Hence, I aim to build a bridge between stakeholder engagement literature and participatory mechanisms in (management) accounting studies. In order to do so, as this study is located in a budgeting setting, I will focus on participatory budgeting literature in management accounting studies, as shown in Figure 1.

Fig. 1. Literature GAP



Source: Author

As Illustrated above, an intersected space exists between stakeholder engagement literature and participatory budgeting to be investigated. Namely, the role played by accounting language and its mechanisms to support or constraint multiple stakeholder engagement practices within organisations. These two bodies of literature were developed separately to answer different questions. However, I posit that stakeholder engagement literature can heavily benefit from participatory budgeting literature to advance knowledge. In this way, the open questions of management and accounting mechanisms in stakeholder engagement studies are still to be fulfilled in interdisciplinary studies, such as organisational studies, public management, governance, biodiversity management, IT projects management and accounting, among others, can be addressed.

### Management Accounting and Control Literature in Pluralistic Spaces

The intersection of stakeholder engagement discussion and the development of a body of knowledge, concepts and mechanisms in accounting literature goes back only a short time in the past. On top of it, the political dynamics and use of management accounting mechanisms and information in plural settings are under-researched in accounting literature. Thus, it perpetuates the doubt whether pluralism has the potential to consider multiple perspectives, enhance corporate responsibility and, then, increase benefits, or it brings more bureaucracy and is a discursive business case, then being harmful to organisations and their constituencies.

To address such inquiries, Mouffe's agonistic approach was adopted as a theoretical lens in SEA. Inaugurated by Brown's (2009) paper on dialogic accounting principles, it has been established as one of the main theoretical frameworks in dialogic accounting literature. In its early stages, the body of stakeholder engagement research has been constructed and further investigated, mainly through the disclosure of information and reporting to external stakeholders (Tregidga & Milne, 2020). In contrast, more research

was needed within the organisational realm (O'Dwyer & Unerman, 2006; Dillard & Roslender, 2011; Dillard & Yuthas, 2013).

Management accounting research is known to be very fragmented in nature (Zimmerman, 2001; Hopwood, 2002; Ittner & Larcker, 2001; 2002; Lukka & Mouritsen, 2002; Malmi, 2010; Lukka, 2010). In the matter of pluralism and participation, it has been indeed. Notably, management accounting and information are under-researched in the agonistic dialogic accounting literature, and the studies published are fragmented in approaches, theoretical perspectives as well as management accounting and control mechanisms investigated (Timming & Brown, 2015; Irvine & Moerman, 2017; Kaufman & Covaleski, 2018; Laguir et al., 2018; Martinez & Cooper, 2019). Nevertheless, even though limited, Jesse Dillard and colleagues undertook a series of investigations into stakeholder engagement framed by dialogic accounting and democratic theory (Dillard & Roslender, 2011; Dillard & Yuthas, 2013; Vinnari & Dillard, 2015; Dillard & Vinnari, 2018).

Dillard and Roslender (2011) published one of the first reflections on management accounting and information from dialogic accounting and stakeholders' perspectives. The authors articulate the idea of heteroglossic MACs to facilitate polylogic discourses within a disputed context with a competing conceptualisation of morality. This theoretical essay emphasises the need to develop creative forms of management accounting and control systems that allow plural and competing views to co-exist within organisations.

The heteroglossic MACs work is complemented by Dillard and Yuthas's (2013) paper. This theoretical study emphasises the importance of addressing multiple stakeholders' information needs, often competing for information, within MACs in order to open up organisations. The authors conclude that critical dialogic literature should pull the dialogue and recognition of the hegemonic consensus feature of accounting systems and push the debate towards agonistic pluralism.

In the sequence, Vinnari and Dillard (2015) emphasise the "moment of decision" as a gap to be fulfilled by dialogic accounting informed by agonistics. They draw upon agonistics and Bruno Latour's actor-network theory to reflect upon forms of decision-making which consider the interests of all members of society. However, although they claim to advance agonistic dialogic accounting by introducing realistic forms of democratic governance, very little guidance and no empirical consideration are presented.

Dillard and Vinnari (2018) propose the concept of critical dialogic accountability. The objective was to expand the dialogic accounting literature by offering a way to conceptualise accounting systems in conflictual and multiple-interest societies: a shift from an accounting-based accountability system to an accountability-based accounting system. In this way, they argue that accounting systems should be designed considering plural constituencies' accountability demands and information needs. In doing so, they ground the primary goal of Dillard and colleagues' works: to advance the under-theorised and under-researched forms of management and accounting for decision and accountability within organisations.

Prior dialogic accounting studies posit that management accounting information, and its mechanisms, have the potential to enable democratic pluralism, dialogue and participation within organisations (Dillard & Roslender, 2011; Dillard & Yuthas, 2013; Vinnari & Dillard, 2015; Dillard & Vinnari, 2018). Although, several researchers still claim that general governance mechanisms, which include disclosure of accounting information and MACs, are a barrier to achieving stakeholder engagement and participation (see above). Hence, accounting needs to keep going and advancing studies in such topics. In this sense, further empirical investigation is needed. *This thesis is situated in such a gap: the absence of empirical studies and limited theoretical investigation on the potentials and*

*constraints of management and accounting information and its mechanisms in enabling pluralism through stakeholder engagement in conflictual and disputed contexts.*

The main argument for the constraint forms of pluralism is that management mechanisms were traditionally designed to attend to managers' interests and not stakeholders' ones (Dillard & Roslender, 2011; Vinnari & Dillard, 2015; Dillard & Vinnari, 2018; Laguir et al., 2019). Dillard et al. (1991, p. 619) state that "one of the primary functions of management accounting is to provide inputs for management decisions" and that "the manager is constantly evaluating these activities and choosing among alternatives, attempting to make choices that will effectively and efficiently utilise available resources".

Stakeholder theorists explain that:

Business is a set of value-creating relationships among groups that have a legitimate interest in the activities and outcomes of the firm and upon whom the firm depends to achieve its objectives. It is about how customers, suppliers, employees, financiers, communities, and management work cooperatively to create value. Understanding business means understanding how these relationships works. The managers' job is to shape and direct these relationships (Phillips et al., 2019, p.3).

According to Rönnegard and Smith (2019), the organisations' social norms are grounded on the shareholder supremacy assumption. This assertion clarifies why multiple stakeholders' engagements are so challenging to be institutionalised. The authors argue that the social norms frame managers to consider shareholders' interests through operating the governance structure and the MACs. Therefore, the social norms will lead the decision-makers to prioritise the shareholders' interests rather than multiple stakeholders in order to be accepted, well-recognised, and find a living space within the organisation. In this view, the MACs are a mechanism to legitimise managers' actions aligned to a moral understanding of who is an organisation's stakeholder (Dillard & Vinnari, 2018).

These findings are congruent with prior studies in interdisciplinary literature that management mechanisms are not adapted to plural needs and, as such, are a barrier to plural participation (Lopez et al., 2020). In this sense, the information needs of multiple stakeholders are not supported by accounting and its mechanisms (Dillard & Vinnari, 2018). Hence, further investigations on the manager and multiple stakeholders at the subject level can be insightful to the accounting literature.

In the sequence, I close by bringing a few studies that attempt in a fragmented manner to address the problematics of management and information for pluralism and stakeholder engagement in the context of participatory budgeting.

### *Participatory Budgeting Literature*

Participatory budgeting (PB) is a participatory management and accounting technology. It is currently widely spread, once local governments and policymakers in Western countries have embraced PB as a mechanism towards pluralistic democracy based on participation, deliberation and citizen engagement values (Jayasinghe et al., 2020, p. 2). In this direction, Uddin and colleagues define PB, in a broader sense, as mechanisms to include citizens in participation and the engagement of elected members and administrators in budgeting (Uddin et al., 2011; Uddin et al., 2017).

The PB definition is quite diverse, the same as I argued above for the stakeholder engagement concept. Besides, the range of participation varies across PB initiatives (Uddin et al., 2011). For example, the UK Local Government Association's website (2023) states that "participatory budgeting is a form of citizen participation in which citizens are

involved in the process of deciding how public money is spent. Local people are often given a role in the scrutiny and monitoring of the process following the allocation of budgets”.

Usually, PB is operationalised in committees or forums, where the broad public has a share of representativeness in the decision-making of budgeting allocation. Although the definition of participatory budgeting is broad and open, for this research purpose, I define participatory budgeting as a form of stakeholder engagement in the context of public sector budgeting, characterised by the dispute for control and use of public resources among stakeholders.

The emphasises on the political nature of budgeting and participatory budgeting has been introduced previously. For example, Covaleski and Dirsmith (1988, p. 1) highlights power, the political and disputed nature of the budgeting process and its technocracy as a means to legitimise powerful positions:

Cyert & March ( 1963) have defined budgets as both the substance and result of political bargaining processes that are useful for legitimizing and maintaining systems of power and control within organizations (see also Zald, 1970a, b; Pondy, 1970). Similarly, Pfeffer ( 1981) argued that a particularly effective way of influencing resource allocation decisions is to do it as unobtrusively as possible, such as through the apparently objective mechanism of the budgetary process which tends to legitimate subjective and political decision-making processes (see also Pfeffer & Salancik, 1974,1978). These theorists considered budgeting as a socially constructed phenomenon rather than a technically rational function driven by and serving the internal operations of organizations.

Considering this definition, I address stakeholder engagement practices in a Brazilian public university's disputed participatory budgeting from an agonistic dialogic accounting perspective. It will allow me to argue about power and political dynamics, which involve such participatory governance configuration, trying to unveil what individuals and groups have often hidden, and bring to the fore the political dynamics in disputed context, highlighting the conflictual nature of pluralism, instead of moving away from it (Tregidga & Milne, 2020).

The emphasis on the conflictual nature, a common aspect of the agonistic perspective, brings insights to PB literature. Prior studies in critical accounting tradition have already addressed issues of power and politics in participatory budgeting (Uddin et al., 2011; Uddin et al., 2017; Bryer, 2011; 2014; C el erier & Cuenca Botey, 2015; Jayasinghe et al., 2020). In the myriad of research perspectives, theories and methods applied, there are two distinct approaches towards accounting in the context of PB.

On the one hand, critical researchers expose the discursive and theatrical aspect of budgeting in enabling participation, shedding light on the hegemonic power of elite groups (Uddin et al., 2011; Uddin et al., 2017; Jayasinghe et al., 2020). For instance, Uddin et al. (2011) investigate participatory budgeting as a spectacle and as an accounting technology that contributes to modes of exercising power. They claim that more participatory tools are used without critical intent. There is no intent to give power and influence to plural constituencies. In this sense, the organisation creates a participatory and inclusive image where "a spectacle is a pacification tool" (Uddin et al. 2011, p. 307).

While Jayasinghe et al. (2020, p. 2) argue that PB in some local governments has become merely a consultative process to create an image of innovation and participation. They argue that the low level of participation is, in fact, a consultative process rather than a participatory one. Sharing the same opinion, Kuruppu et al. (2016, p. 14) state that “the budget game appeared to them (the elite group) one worth being played in that they

refrained themselves from voting against the budget, legitimating the PB practice and contributing to the chairman strengthening his power position in the council”.

On the other hand, researchers emphasise the emancipatory potential embedded in PB practices, once it can bring plural perspectives together and enable learning and emancipation (Bryer, 2011; 2014; Célérier & Cuenca Botey, 2015). For example, Bryer (2014, p. 2) investigates the role of participatory budgeting in supporting greater ontology plurality and “their role in integrating actors’ goals, abilities, and perspectives that typically are excluded from dominant ontologies”.

Fauré and Rouleau (2011) cited that “accountants’ strategic role in the budget fabric is central, even though it may sometimes be paradoxical”. In line with them, I posit that the tension between the emancipatory potential in budgeting and the discursive and calculative practices of accounting technologies are coexistent and, thus, paradoxical. Therefore, to increase participation and emancipatory potential, researchers must deal with power and political barriers for stakeholder representativeness (identification), at one level, and legitimate forms of participation that can influence the outcomes, on the other level.

Although Bryer (2014, p.2) claims to overcome the tension between the discursive and emancipatory approaches, I argue that she could not solve it based on her findings: “participative budgeting supports the actors’ different concerns to take part in wider social life through actions including workshops, demonstrations, and various cultural and educational activities”. I follow Kuruppu et al. (2016) claims that the emancipatory potential of PB practice in democratising organisations and opening up spaces to marginalised groups in society is contested. Therefore, more research is needed.

Furthermore, although I critique Bryer’s (2014; 2011) view of PB and how she focuses on the emancipatory role of accounting in organisations, I value her emphasis on the uses of accounting information by subjects. I believe that research that sheds light on power, politics and accounting users is paramount to advance in such issues, as accounting is a tool used by subjects and can be either discursive or emancipatory. However, from a subjective approach, few studies addressed the issues of accounting technology and its potential to shape and be shaped by socio-political struggles in the context of stakeholder engagement and PB.

Finally, Fauré and Rouleau's (2011) study greatly supports my proposal. They focus on how accountants and middle managers influence the outcomes of the budgeting process and deal with each other conversational tactics, focusing on accounting technology as a means to achieve personal ambitions and as a strategic competence within organisations. Their subjective approach can inform the agonistic discussion that I intend to expand. Besides, their results point out that:

MCs accomplish their strategic role less by disseminating top management’s strategic discourse than by ensuring a “pedagogy of numbers” among SEs. Accountants’ strategic role in the budget fabric is central, even though it may sometimes be paradoxical (Fauré & Rouleau, 2011, p. 180).

Investigating stakeholder engagement practices and the individual's experiences is important because people, not organisations, use accounting and its mechanisms. If the barriers to stakeholder engagement practices are the mechanisms, we should investigate their users' experiences in such spaces and their information needs. Moreover, from a multi-stakeholder perspective, I suggest the analysis of how managers and stakeholders influence participatory budgeting and budgeting engagement, considering their identity, spaces of engagement and use of information.

As this section put in evidence, management accounting studies are key to advancing plural engagement, participation, and representativeness from information technology and its user's perspective. Furthermore, accounting and its mechanisms have been (and can be) theorised as a barrier and an emancipatory tool, both at the same time. So, if accounting has only an emancipatory potential, why are management and control mechanisms conceived as barriers to participation and engagement in plural spaces? What are management accounting scholars missing?

### ***1.1.3. Research Problem: The Case of the University of São Paulo***

*“The context is not decoupled from the problem: it shapes the problem itself” (Butler, 2015, p. 16).*

Prior studies in higher education and management accounting highly drawn on budget systems (Tsamenyi, Noormansyah & Uddin, 2008; Moll & Hoque, 2011; Ezzamel & Stapleton, 2012; Dyball, Wang & Wright, 2015; Ozdil & Hoque, 2017; Lepori & Montauti, 2020). Moreover, in the university setting, the budget process is a means to distribute resources that generates antagonistic disputes (Dyball, Wang & Wright, 2015).

This session will describe the research context, highlighting how it relates to the research problem discussed in the prior session: *the role of MACs and accounting information in engagement practices in the disputed and conflictual participatory budgeting of USP from a multi-stakeholder perspective*. Investigations focusing on multiple stakeholders in contested contexts and the potential of MACs and accounting information are still to be fully explored, while universities are highly political spaces with antagonistic views. In this sense, the contested budgeting process at USP is an appropriate setting to study multiple-stakeholder engagement and the role of MACs and accounting information.

#### *The Case: The University of São Paulo*

The University of São Paulo [USP] is a Brazilian public university maintained by the São Paulo [SP] State. USP has one of the major amounts of investment from its government, receiving around 5% of parts of ICMS (a category of state tax), representing the fourth major tax destination from the SP state. Moreover, in 2023, the budget forecast was around 7,5 billion Brazilian Real, approximately 1,4 billion US dollars. To manage this resource, the institution has administrative and financial autonomy. However, this fact creates political instability between the institution and the society, especially in the public and political scene, where autonomy is always at risk.

Furthermore, the financial aspect creates tension in the budget process and allocation of resources too. As in other universities' contexts, the distribution of resources brings to the fore political dispute and power articulation within the organisation. In the university constitution, the USP's regulatory environment assures its connection with society and the public's interests and demands. In this sense, many regulations, such as a statute, general rules of procedures, norms, and resolutions, guide the university management processes. As a result, this regulatory environment has established the composition of governance committees at USP, framing a multi-dimensional and consultive stakeholder engagement in the university's decision-making process.

The University Council (UC) is the committee wherein its members make the main decisions of the University of São Paulo. The UC is composed of groups of stakeholders in a total of 120 positions on the governance board committee, which include a wide range

of stakeholders as the university's administrators, the directors and represents of colleges and institutes of USP, students and employees, and others class representatives from civil society. The role of this committee is strategic to the university's goals, varying from activities such as defining the strategic directions and following it up, defining the long-term plan and its budget, evaluating the university's performance, approving the general rules of procedures, approving the overall decisions of the administrators such as the budget, financial and asset decisions, and so on.

The wide range of stakeholders and public opinion, which has an essential role in shaping the broad view of the university, are complex relations that need to be addressed by sorts of organisations embodied in key roles of society function as universities. As for the USP's setting, the regulatory environment sets a multi-dimensional board committee composed of a vast extent of different constituencies with heterogeneous viewpoints in a range of subjects, bringing to light conflictual issues of decision-making participation, responsibility, and accountability.

Pluralism is claimed to enhance lots of democratic and responsible values. Notwithstanding, it has been challenging to include different constituencies in the organisational decision-making process due to stakeholders' conflictual and non-consensus nature. On the UC of the University of São Paulo, due to the conflictual and almost impossible-to-reconcile viewpoints, the members have feelings of inefficiency from a more bureaucratic and participatory model. Indeed, the political debate is daily on the table, and, in an environment that stimulates the debate, the fragmentation of the “parties” is really challenging for getting support, moving on, and making things happen.

As for the budgeting process, it is the primary financial event discussed in UC meetings. Annually, the UC members gather together to approve the budget plan for the following year. These meetings take place on two occasions at the end of the year. As expected, the discussion is very contested by part of stakeholders engaged with budget issues as it will define how the resources will be applied, invested and distributed within the complex structure of USP, which includes more than 40 units of research, museums, hospital, and other initiatives related to students' support, increases of salaries, etc. In this sense, the conflictual dispute regarding the budget process, specifically on the budget plan's approval, during the UC meetings is marked by the difficulty in reaching consensual resolutions.

#### ***1.1.4. Statement: Research Problem***

This research draws on the broad problem of democratising accounting, organisations and society. Stakeholder engagement is at the forefront of scholars, practitioners, and policy-makers initiatives to address such problems. Stakeholder engagement has been conceptualised with two main dimensions: inclusiveness (stakeholder representativeness) and participation (influence on the decisions).

From a multiple-stakeholder perspective, I address this problematic focusing on the “momentum of decision”, which means, plural participation within the organisation and power to influence the outcomes. Therefore, information and accounting are key concepts to unveil such a process. However, I claimed that there is a lack of empirical studies on stakeholder engagement practices, shedding light on accounting technologies, conflict and dispute, which is a feature of plural constituted settings.

Based on these assumptions and in studying the University of São Paulo's participatory budgeting, I state that this thesis addresses the following research problem: *the role played by accounting and its technologies from multiple stakeholders' perspectives on stakeholder engagement practices.*

## 1.2. RESEARCH UNDERTAKEN

In this session, I present the research undertaken, the “what”, “how”, and “why” questions of this thesis. Firstly, the research questions are highlighted. Secondly, I state the research objectives. Thirdly, I approach how this research was constructed and its methodological path. Then, I present the research contributions to prior studies, theoretical innovations and practical implications, justifying the doctoral thesis construction. Finally, I describe the outline of this study.

### *1.2.1. Research Questions*

How is stakeholder engagement practised in the budget dispute of the University of São Paulo? What is the role played by accounting and its technologies?

### *1.2.2. Research Objectives*

Based on the literature review and the understanding of our context, I present my research objectives: (1) to analyse the engagement practices within the budget dispute at the University of São Paulo, and (2) to analyse the role played by accounting and its technologies in the stakeholder engagement practices.

### *1.2.3. Methodological Approach*

The methodological approach is briefly presented in this section. The research strategy adopted is qualitative-inductive from the critical accounting research tradition (Gephart, 2004) within the post-structural paradigmatic influences (Mouffe, 2000; Butler, 2015). It was chosen due to the need to deeply understand multi-stakeholder engagement practices embedded in a disputed and non-consensus environment. This research tradition recognises reality and knowledge as socio and historically constructed (Chua, 1986; Gendron, 2018). From the post-structural thought, reality and knowledge are relative, opaque and incomplete, mirroring a specific time-space frame.

The study was carried out at a Brazilian public university. Therefore, a set of budgetary events was selected to understand how multi-stakeholder engagement practices were socio-historically constructed. In this institution, decisions and budget preparation take place in various spaces, and, ultimately, the discussion, voting and approval of the proposed budget occur in the participatory UC. Notably, the UC is a multi-stakeholder space comprising members from the university management and rector’s office and representatives of professors, staff, students, and members of civil society. Besides, the research investigates informal spaces and the information flow that emerged in those spaces to broaden the understanding of stakeholder engagement practices.

The research was designed to comply with the field and research complexities. It is also framed by the research developed by Tregidga & Milne (2020). They studied multi-stakeholder engagement practices in an environmental dispute in a mining company in New Zealand, divided into two phases. Therefore, in the same way, the research design of this thesis comprises two phases of data collection and analysis. The first phase was based on a secondary data source, such as public documents and video records of UC meetings. The second phase was constructed through primary data sources: semi-structured interviews. The second phase applied methods that could potentially affect the research subjects, hence ethical procedures and concerns will be detailed in the methodological chapter.



In the first phase, the objective was to get familiar with the studied context, legal and governance systems, and stakeholder inclusion and participation structure. The data is of secondary origin, including public university documents published on the pages (<http://www.leginf.usp.br/?cat=16>) and ([http://www.usp.br/secretaria/?page\\_id=508](http://www.usp.br/secretaria/?page_id=508)), and videos of the UC meetings where the discussions, voting and approval of the budget take place, available on the USP's website (<http://www.usp.br/secretaria/?p=6157>) and the UC's page on Youtube (<http://www.youtube.com/c/SaladoConselhoUniversit rioUSP>).

The period selected for collecting and analysing documents was 2018-2021, a period of management of only one rector. After data collection, the data were organised in the MAXQDA2022 software. In phase 1 of the research, a set of 184 text documents were analysed, summing more than 2800 pages, and 25 videos, in a total of approximately 100 hours. Data analysis took place through categorisation and data coding rounds. Three rounds of analysis were carried out to analyse textual documents. For the analysis of the videos, four rounds of analysis were carried out. At the end of phase 1, it was possible to understand and describe the university's budgeting process and identify the initial list of stakeholders, according to the methodological approach.

The research's second phase aimed to understand engagement practices from the users' (multi-stakeholders) perspective and the role played by accounting mechanisms. For this purpose, the technique of semi-structured interviews was applied. The interview guide was built based on Tregidga and Milne's (2020) framework. In this study, the authors conducted an unstructured interview to advance stakeholder engagement in disputed contexts. Based on their findings, they identified and framed engagement practices into three important aspects: (1) understanding the disputed event (in this case, the budget), (2) the stakeholders and groups involved, and (3) the spaces where engagement practices take place.

Additionally, I added two more categories, adapting Tregidga and Milne's (2020) framework: (1) the role of accounting information in engagement practices and (2) power distribution considerations. I consider that power distribution is embedded in the field and all social relationships, as does the agonistic approach. However, I developed a power distribution analysis according to Butler's (2015) concept, which includes: (1) stakeholder inclusion, (2) the possibility of having a voice in decisions, (3) participation, and (4) spaces in which stakeholders feel legitimated and that they belong. The instrument was developed and discussed with one professor who held positions related to the USP budget event and another researcher who developed the framework adopted.

The research participants were chosen based on the initial list of stakeholders grounded in theoretical considerations. This list comprises members of the rector's office, university management, deans of schools, colleges and institutes, the members of the budgeting committee, and the members of UC. Initially, I sent an email invitation with research and ethical considerations. In the email, the interviewees were asked to participate in an interview and their best date and time for participation, which would be carried out online. If the invitation was accepted, I sent an online meeting invitation via Google Meet software. The final number of interviews is twenty.

Subsequently, the interviews were transcribed, stored and coded in the MAXQDA2022 software. For data analysis, the software was used to free coding and to construct the narratives around engagement practices from the perspective of multi-stakeholders. Some categories emerged from the field. However, with the support of the framework proposed by Tregidga and Milne (2020) and adapted, engagement practices were analysed in five categories: budgetary events, stakeholders and groups identities, spaces for engagement, distribution of power and role of managerial information/budget.

### ***1.2.4. Contributions and Impacts***

This section describes and articulates prior literature and the thesis investigation to argue that I advance two main literature streams in accounting studies: stakeholder engagement and participatory budgeting. Besides, I highlight other contributions from my data and empirical construction. Consequently, I present the theoretical innovation of this thesis. By articulating and integrating Butler's theory of recognition and performative theory with an agonistic perspective, I contribute to expanding dialogic accounting literature, often informed by agonistic (Brown, 2009). Primarily focused on stakeholder engagement problematic, this thesis's construction and expansion of theoretical lens allow scholars to raise questions and investigate problems from a subjective approach, often dismissed by an agonistic perspective, which is focused on a collective articulation. Finally, I discuss and articulate the practical implications of my findings to the university setting, the object of this study, public-policy makers and similar research settings, such as the public sector, third sector, and corporate board committees where pluralism is taken seriously.

#### **1.2.4.1. Contributions to Prior Studies**

I address two streams of literature: stakeholder engagement and participatory budgeting. In this sense, this section aims to emphasise the contributions of my findings and theoretical articulations to these body of knowledge.

##### **Main Contribution**

**Contribution 1:** The main contribution of this research is to stakeholder engagement literature. As discussed above, in accounting studies, stakeholder engagement is primarily addressed by SEA research within a dialogic accounting lens informed by agonistics. In this tradition, I contribute to advancing the understanding of management and accounting technologies in constraining and enabling pluralism within organisations, a discussion still open to be fulfilled, both in stakeholder engagement literature and participatory budgeting.

From analysing a budgeting process, I direct my attention to the role of accounting and its mechanisms in stakeholder engagement processes and practices. In this sense, this thesis's findings highlight the role played by accounting in the political domain from multi-stakeholders perspectives in the context of participation and engagement. Prior literature has claimed that management mechanisms are the main barrier to participation within organisations (Zahra, 1989; Ojha, 2006; Feindt, 2012; Harrison & Sayogo, 2014; Crewett, 2015; Baka, 2016; Rönnegard & Smith, 2019; López-Rodríguez et al., 2020; Tregidga & Milnes, 2020). In this sense, this study empirically contributes to expanding the knowledge of those mechanisms within a political and power framework from plural constituencies' perspectives. Furthermore, these results describe the information flows and the spaces where it emerged, and they were key to conveying rhetorical and dialogical communication. Thus, this research makes a unique contribution to the study of dialogic accounting studies based on an agonistic perspective by emphasising the role of accounting information in such disputed and conflictual terrain (Dillard & Roslender, 2011; Dillard & Yuthas, 2013; Passetti et al., 2017; Tregidga & Milne, 2020).

##### **Stakeholder Engagement Literature**

**Contribution 2:** In a theoretical shift from a consensus approach to stakeholder engagement studies, research on dialogic accounting literature based on agonistics claims that stakeholder engagement must recognise the disputed and conflictual nature of engagement (Bebbington et al., 2007; Brown, 2009; Dillard & Roslender, 2011; Brown & Dillard, 2013; 2014; 2015; Vinnari & Dillard, 2015; Brown, 2009; Brown & Tregidga, 2017). Since these theoretical claims increased, few studies empirically shed light on dispute and conflict in stakeholder engagement instead of moving away from it (Clune & O'Dwyer, 2020; Tregidga & Milne, 2020; Scobie, Milne & Love, 2020). In this sense, there is a terrain to be fully investigated and comprehended. Therefore, I contribute to fulfilling this empirical gap through the study of a budgeting dispute in the university setting.

**Contribution 3:** Stakeholder engagement has often focused on engagement from the organisation's perspective, and very limited works approached stakeholder engagement from stakeholders' multiple views (Tregidga & Milne, 2020). In this thesis, I based on Gregory et al. (2020) and López et al. (2020), both from interdisciplinary studies in IT and governance, to construct a methodological argument that decentre the investigation from organisation managers to focus on a specific issue and the several actors in the organisation centre and borders are paramount to fully understand stakeholder engagement. Thus, reinforcing Tregidga and Milne's (2020) methodology and consolidating their framework in disputed and plural spaces of engagement in dialogic accounting studies.

**Contribution 4:** Tregidga and Milne's (2020) framework of stakeholder engagement in disputed and conflictual settings is a milestone in the development of dialogic accounting literature based on agonistic theory. Based on fieldwork and its findings, and informed by agonistics, they articulated three main components of stakeholder engagement: the contested issue, collective identity and spaces of engagement. This thesis contributes to advancing their model by adding two more components. Firstly, I shed light on the role of accounting and its mechanisms as constitutive of stakeholder engagement within organisations in conflictual settings. Secondly, I pulled power as a separate construct. Although agonistics considers that power is embedded in social relationships, dialogic accounting literature has been long criticised by its lack of consideration for issues of power distribution (Bryer, 2014; Vinnari & Dillard, 2015). I believe the main reason is the absence of an emphasis on power distribution and dynamics among social actors and their groups. Besides, stakeholder engagement literature may take advantage of a broader discussion of how these subjects articulate their power positions in the spaces of engagement and use their privileged access to information to maintain and expand their power and influence on the political dynamic and possibilities of engagement and participation.

**Contribution 5:** From my data, the processes and practices of how political actors differentiate engagement and participation in context become transparent. However, stakeholder engagement literature barely discusses the concept of engagement (Passetti et al., 2017), which very often comprises participation as part of the concept of engagement. Although I departed from the notion of participation as a main component of engagement, my data demonstrated that not only the understanding of engagement is differentiated from participation by social actors in the field, but more than that, engagement and participation are understood as different forms to politically articulate and occupy spaces within organisations. These results are congruent with Scobie et al. (2020). I posit these gaps clearly. Therefore, these findings bring to the fore a relevant disconcert to stakeholder

engagement literature, demanding more empirical investigation of participation and engagement as separated constructs and more theoretical development of such concepts.

### Participatory Budgeting

The second stream of literature addressed in this study is participatory budgeting. In my context, the event chosen to analyse engagement practice from a decentralised approach was the budgeting process of a Brazilian public university. In this sense, the thesis construction draws on participatory budgeting literature, adding from and to an agonistic perspective.

**Contribution 6:** There is currently a tension in participatory budgeting literature regards the emancipatory potential of such mechanisms in enabling social actors to change their reality, to emancipate themselves, and the discursive mode of power, where PB is a tool to maintain the hegemonic power of elite groups. Some authors claimed to overcome this tension (Bryer, 2011; 2014). However, I argue that there is still a gap to be investigated, especially in regard to the marginalised subjects and their emancipatory possibilities when considering power and politics embedded in disputed context (Kuruppu et al., 2016). In this sense, how accounting shapes the political arena in a PB and how the subjects use accounting information in order to act and politically articulate their interests and views are still a gap to be fulfilled.

In this sense, this research contributes to explaining why accounting technologies are considered a barrier to the implementation of participatory mechanisms through the study of a disputed budgeting process. In inquiring, I aim to provide a paradox explanation of the double role of accounting, both in maintain hegemonic discourse and in challenging it (Fauré & Rouleau, 2011). By claiming that numbers can be made strategic through the conversational performance of accountants and middle managers, Fauré and Rouleau (2011) invite researchers to further investigate the multiple calculative qualities of numbers in strategizing. The authors ask for more studies in the “knowledge of how accounting language performatively builds the conditions of its own influence on strategy making”.

This research contributes to PB studies by emphasising the paradox socio-politic dynamic of PB. Rather than conceptualise accounting and its mechanisms, for example, the budget, as a unilateral relationship, this research emphasises the use of accounting technologies and languages by multiple users in articulating its political space. Such understanding expands Bryer (2011), which study how accounting practices form part of an organisation and how members learn and develop understanding of themselves, the others and the organisational reality. A more subjective view will add to agonistic perspective, addressing the effect of such democratic models on people.

Accounting is not a thing that imposes a definite structure to organisations, but a human practice through which individuals can perceive and develop their activities and ambitious collectively. [...] By identifying how accounting practices are involved in relational dialogues between individual and collective needs, the paper has questioned static and uniform representations, and brought into focus purposive and socially real dynamics of change (Bryer, 2011).

In arguing so, she highlights the performative role of accounting in individuals and subjects' engagement and participatory practices.

In the agonistic literature, Brown (2009, p. 313) call for accounting systems that are “more receptive to the needs of a plural society; one that

is ‘multi-voiced’ and attuned to a diversity of stakeholders’ interests and values’. However, these studies have told us little about **the specific politics of making accounting systems more participative and ontologically pluralistic**. The reason is the persistent tendency **to see power as invariably asymmetrical and external** (Dillard & Ruchala, 2005), which leads studies to draw a distinction between a present of oppressive monologic modes of accounting, and a future of emancipated, dialogic forms (Bryer, 2014, p. 4).

Bryer (2014, p. 4) continues:

This theoretical commitment could also explain the apparent contradiction between concerns for a participative approach that captures people’s differing views (Bebbington et al., 2007), and the scarcity of ethnographic studies. To avoid these theoretical dead ends, and address the gaps in critical accounting highlighted in this subsection, what follows argues that we need to develop the research questions, hypotheses, and propositions, of our critical anthropological approach.

I agree on the content but disagree on the solution for this tension. Funny enough, a common contradiction of pluralistic forms of see the world (and the research), according to Mouffe (2000). In this sense, I address the gap from a subjective approach to comprehend people’s dynamics and use of accounting technology in plural context. However, differently from Bryer’s (2011; 2014) anthropological approach and her emphasis on the learning potential of PB as a way to overcome its tension, I go direct into the tension to investigate such issues. As a result, my data setting and interpretation declares that accounting is a paradoxical tool (Fauré & Rouleau, 2011). It can either be discursive or emancipatory, and both at the same time.

**Contribution 7:** Another congruent claim in PB is the needs for more contextual studies, which considers the cultural features of organisations in stakeholder engagement practices. In this direction, Uddin et al. (2017) investigated a Japanese case of PB in order to provide empirical data. I further this line of investigation in study a Brazilian context. More than that, by focusing on the often hidden politics of group and individual articulation, demands and interests, I provide insightful values for the critique of unintended consequences of PB (Uddin et al., 2017).

#### *Contribution from and to the Context*

**Contribution 8:** The university context adds to stakeholder engagement and participation understanding from an agonistic perspective. University budget is an accounting mechanism which is always disputed and embedded in power and political dynamics (Dyball, Wang & Wright, 2015). As such, it is a rich setting to investigate stakeholder engagement. In this sense, the understanding of participatory budgeting in a Brazilian public university can advance knowledge of stakeholder engagement and accounting and management mechanisms in dialogic accounting literature, bringing answers and opening new questions to other interdisciplinary literature as well. More specifically, the local context contributes to expanding knowledge of limited resources and resource allocation in a public research institution. Thus, echoing the discussion of how to share it among different schools and research traditions, bringing to the fore how this discussion is highly politically influenced. Furthermore, it directly impacts the development of science itself.

**Contribution 9:** The Latin America and Brazilian contexts have been a reference for the implementation of participatory budgeting (Uddin et al., 2011; Célérier & Cuenca Botey, 2015; Jayasinghe et al., 2020). The emblematic case is the participatory budgeting in Porto Alegre city, Brazil, implemented in 1989. Célérier and Cuenca Botey (2015) published an article in this context. They emphasise the power and politics in the field, applying a theoretical lens of analysis of Pierre Bourdieu. By doing so, they highlight the existence of a common barrier to implementing participatory budgeting mechanisms within conflictual and antagonistic settings, commonly presented in developing and developed worlds.

This thesis sheds light on the participatory budgeting dynamics and the use of budgeting language to enable subjects to act and articulate their political positions. Also, power dynamics influence the context. Hence, using budgeting language can be a discursive tool powerful constituencies use to justify their positions. However, when used by marginalised groups, it can be emancipatory within a social and historical frame, thus, limited by the power dynamics of the context. I want to emphasise that accounting information can be a mechanism to broaden the frontiers of inclusion/exclusion of stakeholders within organisations. Accounting is fraught with power dynamics, and understanding its paradoxical feature would empower the marginalised to comprehend and value the political power of accounting in budgeting negotiation.

#### **1.2.4.2. Theoretical Innovation: An Agonistic Performativity Frame**

This thesis constructs a theoretical innovation to dialogical accounting literature by combining agonistic with a Butlerian perspective. In this section, I respond to two questions: how a Butlerian perspective advances dialogic accounting combining with agonistics? And how does it create knowledge on stakeholder engagement?

Dialogic accounting literature informed by agonistics highlights issues of the plural, conflictual and disputed setting. In this sense, an agonistic perspective frames the disputed budgeting event studied in this research. In this thesis, I draw on Tregidga and Milne's (2020) framework to develop my own research guide for data collection and analysis. They advance dialogic accounting literature in systematising their findings in three important components of stakeholder engagement in disputed settings: contested issue, identity, and spaces of engagement.

However, I consider that, although agonistic is appropriate to explain the research problem, the theory does not give enough consideration to issues of power distribution, especially in dialogic accounting literature (the one that is heavily drawn on agonistic approach in accounting studies). Furthermore, it dismisses the subjective perspective, withdrawing attention on demarcation of boundaries and shaping of identities. From the subjective perspective, we are able to read the social scene where the stakeholders' interactions, decisions, deliberations and experiences take place, regarding power distribution/relations. This approach will allow scholars to rise questions often unseen in the background of agonistic theory.

In this sense, Judith Butler's work, especially the theory of recognition and performative theory, brings valuable insights into considering a subject-oriented approach and issues of identity, power and politics at an individual level of analysis. Note that from a philosophical point of view, both Butler and Mouffe have been influenced by post-structuralism, both cite each other works, and I argue that Butler can fit well into dialogic accounting literature and agonistics, adding to a more subjective approach. In this sense, her theories allow raising questions at the subject level, focusing on issues of identity, performative spaces, and the role of managers and other stakeholders in a similar political and power framework.

### 1.2.4.3. Practical Implications

The depth case study of budgeting disputes in a Brazilian public university brings important directions to the university itself and other organisations and public universities, in different contexts, where the environment is highly divergent and political. This section aims to point out relevant findings to be reflected upon by the actors in order to guide engagement and participation policies.

#### *Practical Implication for USP*

The agonistic lens has practical implications for the study of USP, once it sheds light on the conflictual and political nature of the institution instead of moving away from it. The deliberative and consultive model of participation adopted by USP are discussed as not neutral, but as political spaces dominated by groups of social actors. In recognising the political aspect of the institution instead of denying it, the thesis opens space to think the participatory budgeting differently. Therefore, the implications are fourfold.

Firstly, these results recognise the difference of participation and engagement. Although all social groups cited in this research engage with the university, not all of them (want to) participate. For instance, students, staff and even directors of units claim that participation is very limited and the spaces of participation, mainly UC (assembly) are not appropriate for asking questions, giving suggestions, and even understanding the budgeting developing. As an effect, the space is used as a political stage for several groups. Instead of configuring as a space of participation, it is a space of engagement and political articulation for social actors. These findings can guide the discussion about meaningful forms of engagement with the institution and participatory budgeting within the university setting.

Secondly, agonistic lens also brings to the fore the reasons that make social actors' behaviour as friendly adversaries, even as a unity, though they disagree in the manner or in the content in uncountable issues. The findings highlight the social actors' objective to protect the university's interests, especially its administrative and financial autonomy and assure that the percentage of government's resources received will not decrease. The unity around administrative and financial autonomy makes the different groups engage in several spaces and with outsider actors to guarantee the university's interests. Acknowledging such fact implicates in the developing of a common ground to advance participatory budgeting in the university. Above all own interests, all six social groups externalise the desire to guarantee that the university will not lose its rights to define internal process and distribution of resources.

Besides, this thesis emphasises the role of accounting language through the budgeting process in constructing rhetorical and dialogic communication. Understanding the political feature of accounting language and how it can be a powerful tool for those who dominate it, can open up the members' mind to advance their knowledge and put time to understand the language in order to effectively participate and engage. Furthermore, on one hand, they can press the university management to increase transparency and institutionalise management mechanisms to open up budget and financial information. On the other hand, they can ask to develop learning tools and programs to enable the subjects to understand the accounting and legal language in order to actively participate in the process. The statement of accounting language as a barrier to participation is not a completed one because it has the two sides of a coin: it constrains participation but can enhance it too.

Finally, this research has practical implications to the history of the university itself. By gathering multiple stakeholders' views in a specific timeframe that range individuals' stories and memories from the period of 2005 to 2022 (17 years), the extent of stories and memories of multiple stakeholders enrich the knowledge of USP community. This research grows beyond the usual organisation centric perspective, expanding its analysis to multiple stakeholders' views. During the data construction process, I interviewed members of the main groups present in the university, namely, the rector office, university managers, staff, students, and directors of units.

### *Practical Implication for Policy-making*

Broadly, as stated by López-Rodríguez et al. (2020), this research has practical implications for governmental agencies and NGOs, who advocate for more open, participatory governance arrangements. As such, it addresses this policy-relevant gap by, firstly, differentiating the concepts of participation and engagement. Then, by shedding light on the role played by accounting and its mechanisms in spaces of engagement and participatory budgeting. Rather than give a model to follow, this research aims to point out key political and power dynamics that influence stakeholder engagement and participation, highlighting the importance to moving away from consensual approaches if one requires meaningful forms of participation. Besides, by considering and emphasising the political articulation of several actors in the field, this research moving away of naïve conception of marginalised stakeholders, differentiating their possibilities acting collectively and individually.

#### **1.2.5. Outline of the Study**

The remainder of this thesis are structured as follows. Chapter 2 presents literature review of stakeholder in plural spaces, including classical stakeholder theory, stakeholder identification, stakeholder engagement in plural spaces, and the position that I take within such a broad realm of body of knowledge. Then, I review agonistic dialogic accounting stream and participatory budgeting literature. Chapter 3 describes the methodological strategy and procedures, and reflects on the methodological choices from a post-structuralist and critical perspective. Then, chapter 4 presents the case study and the main findings following Tregidga and Milne's (2020) framework adapted. Furthermore, it discusses theoretically how I advance their model, reflecting upon issues of power, identity, spaces of engagement and information from an agonistic performativity frame. In the sequence, I return to stakeholder engagement literature to articulate the problem of identification and demarcation, participation and accounting language, and the differences between engagement and participation. In this sense, I critically present and reflect on my main results regards stakeholder participation and engagement practices in the University of São Paulo budget event. Chapter 5 closes with final remarks, contributions to the literature and practice, limitations of the study and suggestions for future research.



## CHAPTER 2

### 2. LITERATURE REVIEW

Chapter 2 is dedicated to an extensive literature review on stakeholders in plural spaces, dialogic accounting and participatory budgeting. In the first part, I review stakeholder topics in interdisciplinary literature, including critical reflection on stakeholder concepts, identification, and engagement. In the second part, I present the agonist dialogic accounting literature and Tregidga & Milne's (2020) stakeholder engagement framework. Finally, I write about participatory budgeting as an accounting mechanism, its theoretical concepts, and participatory budgeting in the university setting.

#### 2.1. STAKEHOLDERS IN PLURAL SPACES

The deep understand of stakeholder concept is a key aspect of this investigation, to comprehend organisational dynamics of power and politics and stakeholder engagement in the micro and macro level of analysis. Nonetheless, the stakeholder concept is slightly discussed when applied to universities or other sorts of organisations out of corporation domains. Freeman's (1984) stakeholder theory is a milestone in developing an ethical business model that includes public responsibility and recognising stakeholders' rights upon the enterprise. However, it has been developed within the business firms' principles and values, and its objective is enhancing value creation.

This section aims to systematise stakeholder theory's theoretical possibilities and limits and other academic streams of stakeholder concepts. Furthermore, it seeks to articulate previous literature applied out of the corporation, especially in plural spaces like universities, and new ontological forms of conceiving organisation-stakeholder relationships. In the second part, I undertake an extensive literature review on the topic of stakeholder identification. This topic is often taken for granted by scholars; however, I posit that it impacts how stakeholder engagement practices, democratic pluralism and modes of participation are shaped. Finally, I close by reviewing stakeholder engagement literature in organisational studies, accounting and others streams of literature.

##### 2.1.1. *Previous Literature in Stakeholder Studies*

In this part, I will bring the main achievements of previous literature on stakeholders from several disciplines and perspectives. The first sub-section will define the classical stakeholder concept within stakeholder theory. Sub-section two will focus on questioning the moral foundations of stakeholder theory, grounded on objectivity and moral unity. Sub-section three will introduce the critical stakeholder theory.

##### 2.1.1.1. The Classical Stakeholder Theory

The classical definition of *stakeholder* by Freeman (1984) is *any group or individual who can affect or is affected by the achievements of the organisation's objectives*. Since the publication of his work, stakeholder theory has developed to counteract the contractual firm model, which considers that only who has a contract, expressed or implied, can be identified as a firm's stakeholder (Driver & Thompson, 2002). Thus, the stakeholder theory

foundations are underpinned within corporation settings too, seeking finds ways for more ethical, open, public responsible and democratic corporations, as states the excerpt below:

This [Stakeholder Theory] is done in the context of the debate about the ‘democratisation of the firm’. As well as the stakeholder idea being considered in the context of its performative outcome for the profitability of the firm and its potentially wider economic efficiency effects – the traditional emphasis – the democratisation of the firm could be considered an objective in its own right. And in this context, there may be a genuine trade-off between efficiency and democracy in respect to the operation of firms, but one that it is considered worthwhile to accept given the ‘public responsibility’ aspects of the corporation and its public institutional form (Driver & Thompson, 2002, p. 121).

Organisations have been constantly pressed to recognise those stakeholders’ interests in the decision-making structure, formally or informally. In stakeholder theory, the firm is seen as a social institution with public responsibilities. Multiple stakeholders could claim a stake in the organisation, such as customers, suppliers, the local community, the “national interests”, and environmentalists (Driver & Thompson, 2002). So, how to identify the stakeholders who have legitimate interests in the organisation?

Stakeholder theory assumes that organisations are cooperative and competitive within society, and because of that, a myriad of intrinsic value interests emerges. However, these interests are incongruent and always conflictual among stakeholders. For Donaldson and Preston (1995), to identify who has legitimate interests, one should consider two features: first, a stakeholder should have any degree of influence on organisational life; second, stakeholder should have stakes, which means that they have benefits or harms from the companies’ operation.

For instance, the authors explain that job applicants should not be considered stakeholders. Although they have a stake in the firm, they do not influence the organisations’ life. On the other hand, the media is not a stakeholder too; even though, for example, they affect the firm’s image, they do not have a stake in organisations. Summarising, stakeholder theory claims that “stakeholders are identified through the actual or potential harms and benefits that they experience or anticipate experiencing as a result of the firm’s actions and/or inactions” (Donaldson & Preston, 1995, p. 85), and, at the same time, considering the degree of influence on organisations’ reality that they hold.

Donaldson and Preston (1995, p. 67) studied stakeholder theory in corporations, investigating how the theory and stakeholders’ concept have been developed since Freeman (1984). They highlight some essential features of this theory:

(a) “Stakeholders are persons or groups with legitimate interests in procedural and or substantive aspects of corporate activity. They are identified by their interests in the corporation.”

(b) “The interests of all stakeholders are of intrinsic value. That is, each group of stakeholders merits consideration for its own sake and not merely because of its ability to further the interests of some other group, such as the shareowners.”

(c) a normative approach: stakeholder theory “attributes simultaneous attention to the legitimate interests of all appropriate stakeholder, both in the establishment of organisational structures and general policies and in case-by-case decision making”.

As claimed by the authors, the stakeholder theory has a normative character. It seeks to determine the best organisational structure and general policies and identify the stakeholders for the public good and responsibility. Moreover, Donaldson and Preston

(1995) state that stakeholder theory is fundamental managerial. Therefore, the managerial function should:

- (1) recognise specific stakeholders and their stakes related to managers and other stakeholders;
- (2) distinguish the role of managers and the management function from the people involved within the stakeholder model;
- (3) select activities and direct resources to obtain benefits for all the legitimate stakeholders.

From this managerial perspective, I will return later in the following sub-sections to discuss the neutral and objective view of stakeholder applied and how it will not consider some problems that will arise from those managerial functions. Nevertheless, I will present how Stakeholder Theory has evolved so far in this part.

The Stakeholder Theory has three main approaches: instrumental, descriptive and normative (Donaldson & Preston, 1995). The normative approach deals with how managers, firms, and stakeholders *should* morally behaviour. The instrumental approach has a normative character and considers what managers *should* do in everyday organisational life. Finally, the descriptive approach asks questions about what managers *actually* do.

The instrumental one was the most developed in the last years. Instrumental-based stakeholder theory (IST-based) “suggests that firms that treat their stakeholder ethically will enjoy higher profit performance, and presumably higher returns for shareholders” (Jones & Harrison, 2019, p. 77). This idea is called the generalised exchange assumption of IST-based stakeholders.

Having grounded on the normative approach, IST-based theory states what is or is not ethical. Then, this stream of research has focused on finding congruent forms of treating stakeholder and shareholders’ interests (Jones & Harrison, 2019). Gathering the empirical evidence from several articles published, Jones and Harrison (2019) have pointed out some findings established so far.

There are pieces of evidence that suggest benefits and costs associated with stakeholder management. Ethical treatment of stakeholders reduces contracting costs, such as agency costs, bonding costs, residual losses and transactions costs; and “costs associated with negative stakeholders’ actions such as boycotts, walkouts, strikes, adverse regulation, bad press, and legal suits” (Jones & Harrison, 2019, p. 78). Furthermore, the outcomes highlight that stakeholder management improves the firm’s reputation. However, stakeholder management is associated with incremental costs:

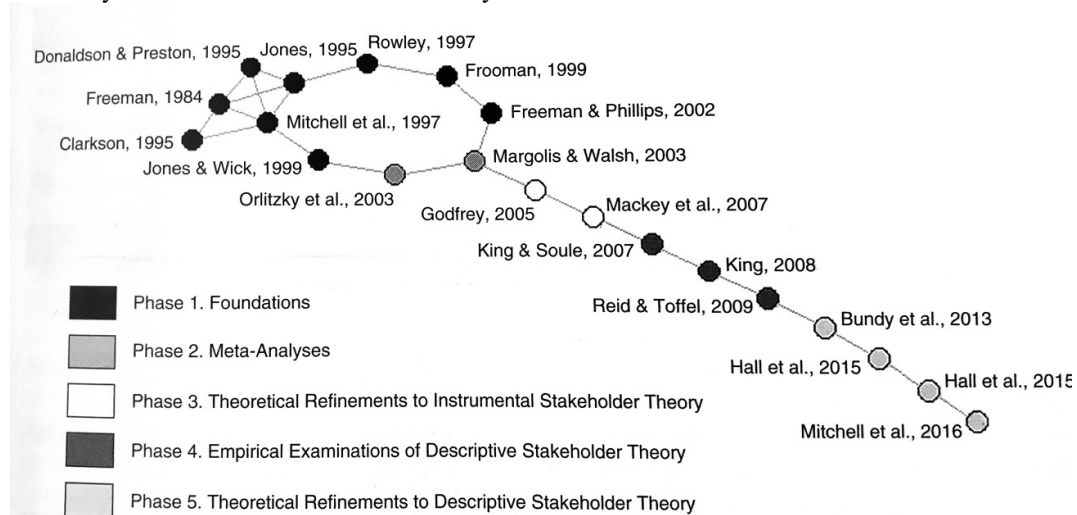
[...] some of these costs include a generous allocation of value to stakeholders, the risk that stakeholders may not reciprocate, the cost of holding onto stakeholders that no longer provide adequate value to the value-creating process, the additional time and other resources that must be devoted to managing relationships with stakeholders, and higher information management costs resulting from the additional information acquired from stakeholders and required to manage relationships with them effectively (Jones & Harrison, 2019, p. 79).

Consequently, the benefits may not outweigh the costs (Hayibor, 2017). In this context, Jones and Harrison (2019) argue that the researches’ outcomes are highly dependent upon the enterprises’ context, and in this matter, more empirical evidence is needed. Likewise, Garcia-Castro and Francoeur (2016) highlight contextual effects associated with different results about the benefits and costs of stakeholder management, such as cultural, national,

and the firm's industry. Furthermore, they conclude that stakeholder investments are more effective when the corporation prioritise stakeholders, but no single stakeholder group receive disproportionately high investments.

Godfrey and Lewis (2019) undertook a literature review to demonstrate the evolution of stakeholder theory within management literature. They presented the Main Path Analysis (MPA) methodology, which results in five phases of stakeholder theory evolution, as demonstrated in Figure 2.

Fig. 2. Global Key Route Path for Stakeholder Theory



Source: Godfrey & Lewis (2019)

The first phase is known as foundations and lays on the conceptual construction of stakeholder theory with Freeman (1984), Donaldson and Preston (1995), Clarkson (1995), Jones (1995), Mitchell et al. (1997), Rowley (1997), Frooman (1999), Jones and Wicks (1999) and Freeman and Phillips (2002). In the Godfrey and Lewis (2019) analysis, they pointed out that Freeman's (1984) seminal work has a strong pragmatic character (by pragmatic, the authors mean the consideration of a complex and intersubjective moral world). However, the other authors have focused on instrumental work and taken the normative foundations of stakeholder theory for granted without more inquiries.

The second phase is described as meta-analyses. In this phase, the studies of Orlitzky et al. (2003) and Margolis and Walsh (2003) are relevant for the field's evolution. These works were published after a legitimate conceptual framework of stakeholder theory had been established. Several investigations were undertaken by researchers from IST-based stakeholders' perspectives, trying to find explanations for stakeholder management and profit performance within the firm. For example, Morgolis and Walsh (2003) highlighted the limits of IST-based research and its utilitarian moral foundation, suggesting that more normative and descriptive research should be undertaken for developing the moral foundations of stakeholder theory.

The third phase, theoretical refinements to instrumental stakeholder theory, came with more efforts in understanding ethically treatment and corporation social responsibility and its influence on reputation, profit performance, efficiency, and the reasons and situations why a firm would engage in such model or not. In this phase, the works of Godfrey (2005) and Mackey et al. (2007) had shown significant influence for stakeholder theory evolution.

The fourth phase is called "empirical examinations of descriptive stakeholder theory". In this phase, the IST-based stakeholder has already had great influence. However, the shift from a normative approach to a descriptive one was perceptible. In other words, researchers

gave some attention to what managers actually do instead of what they should do. According to Godfrey and Lewis (2019), at that moment, the moral foundations become more pragmatic and begin to consider the complexities of stakeholder management. For example, King and Soule (2007) investigated the conditions under which a protest would influence the firms' stock price. King (2008) explained what conditions firms would concede to social or environmental claims demands, and Reid and Toffel (2009) described the conditions where managers would respond to shareholders' concerns.

The fifth phase is the "theoretical refinements of descriptive stakeholder theory". In this phase, some works aimed to organise and further discuss what firms, managers and stakeholders actually do. In this way, Bundy, Shropshire and Buchholtz (2013) developed a framework for understanding how firms respond to stakeholders' concerns. Other important investigations were Bundy et al. (2013), Hall et al. (2015), Mitchell et al. (2015) and Mitchell et al. (2016).

Although stakeholder literature has evolved in the last decades, it has just recently focused on questioning the reality of stakeholders' interactions and their practical limitations. Godfrey and Lewis (2019) pointed out that these recent explorations of pragmatic developments (the view of a complex and intersubjective world) open up paths for empirical focus on descriptive analysis, which means understanding the reality of stakeholder management. Furthermore, it opens up spaces for questioning the moral foundation of stakeholder theory, based on objectivity and moral unity, and thinking about one that considers the complexities and subjectivities of the twenty-first century.

#### **2.1.1.2. Moral Foundations on Stakeholder Investigations**

Despite being labelled as fearfully radical in its early days, stakeholder theory has grown up to be remarkably conservative. [...] We would argue, the seeds of transformation remain dormant in stakeholder theory waiting to be ignited (Greenwood & Mir, 2019, p. 35).

The examination of stakeholder theory's moral foundations has recently arisen from researchers in the management field. Most of them have rethought the philosophical roots of the normative approach in stakeholder theory (Tullbert, 2013; Rose et al., 2018; Godfrey & Lewis, 2019). They pointed out that the moral base guiding IST's empirical investigations is based on moral utilitarianism, where morality depends on the stakeholder's action and its effects. In comparison, the moral foundations of normative stakeholder theory are based on deontology, where morality depends solely on the stakeholder's intent.

Although these moral grounds are known as the opposite, both have emerged within the Enlightenment of the eighteenth century (Godfrey & Lewis, 2019). Those ideas have provided epistemological objectivity and ontological unity as world views. In this sense, the instrumental and normative stakeholder theory approaches "rest on the foundations of epistemological objectivity –there is a real-world "out there" that everyone can observe and agree upon – and ontological unity – competing prescriptions for moral action can be ranked ordered, with the one listed first acting as the unitary, or unifying moral good" (Godfrey & Lewis, 2019, p. 24).

However, as Godfrey and Lewis (2019) stated that the twenty-first-century world cannot be explained by objectivity, neutrality and moral unity. Instead, it is grounded in philosophical inter-subjectivity.

Philosophers abandoned objective sources of morality, such as God or transcendent natural principles, and focused instead on an intersubjective social and moral sphere where iterative, reasoned discourse provided moral actors with the tools and frameworks that would guide decision-making (Heidegger, 2002/1926). No candidate principle holds a pre-eminent position as the unitary, or unifying, morality in this post-modern world. As the twenty-first century proceeds, contests and conflicts about the definition of moral action abound, and as societal evolution continues to expand and modify notions of the good life, the philosophical footings of the instrumental and normative pillars continue to erode (Godfrey & Lewis, 2019, p. 19).

For Godfrey and Lewis (2019), the globalisation process has constructed an unbounded world where different moralities, ideas, and worldviews have emerged. No one can claim a unique moral code or rules above all the others, once the diversity and pluralism of individuals in the same community have enabled different and often competing assumptions of the world “out there”. In the twenty-first century, the non-consensual view of what constitutes utility maximisation or rights and duties becomes very difficult to form a base to guide moral decisions.

The complexities of an inter-subjective and plural world have been addressed by organisational researchers within stakeholder investigations. Therefore, based on the idea that objectivity and a unitary moral code cannot support a moral view of organisation and stakeholder studies, some researchers have addressed other theoretical forms to understand the moral action within organisations and society.

In this context, Godfrey and Lewis’s (2019) work has emerged. They proposed an intersubjective approach based on the moral grounding of pragmatism and pluralism. For the authors, the pragmatic ideas of William James guide the understanding of the relativity of morality and ethics, since individuals have different moral backgrounds, interests and desires that motivate them. Outside of the subject’s opinion, things have no moral character.

In their work, the pragmatic ideas of William James were further with John Dewey’s contributions. Dewey adds the importance of context in influencing individuals’ moral codes and rules: moral decision-making will be made within the individual’s moral framework in a specific context. Moreover, Godfrey and Lewis (2019, p. 24) highlight the political price paid in attending moral satisfaction in a specific context, once the fact of “choosing to satisfy one demand leaves another unfilled”. According to Godfrey and Lewis (2019, p. 19-20), a moral foundation for stakeholder theory will be based on pragmatism and pluralism, once both fit with the descriptive approach:

Pragmatism, the notion that moral action meets people’s desires, goes beyond the mere hedonism that underpins utilitarianism and includes a process of moral inquiry that accommodates multiple desires and differing views of morally appropriate action. Pragmatist morality deals at the level of individuals, while its moral tools are the basis for constructing a societal, political level: pluralism.

In conclusion, James and Dewey’s moral foundations are theoretical descriptions at the individual level, bringing the concept of relativity and context as key elements of moral foundations in a complex twenty-first-century world. The Godfrey and Lewis (2019) discussion advance it in putting the pluralism of Rawls in the conversation, as pluralism

deals with the societal level of individual life and can contribute to acknowledging an organisational relative moral foundation for studying organisation-stakeholder relationships in a specific context. Rawls's pluralism highlights two assumptions. Firstly, individuals and groups orient their lives according to sometimes irreconcilable visions of what constitutes moral goodness and the morally desirable life. Secondly, those individuals must live with each other in social groups and society.

The critique of the moral foundation that considers an objective world, instead of an inter-subjective constructed world, is a start point for discussing the organisation-stakeholder relationship in this thesis. Although I believe Godfrey and Lewis's (2019) construction of an intersubjective moral foundation for stakeholder studies is paramount to guide practical implications of stakeholder management in plural spaces - which needed to be addressed -, I diverge in terms of theoretical explanation of pluralist constitution in a social world. I suppose Rawls's pluralism dismisses political influence on organisation-stakeholder relationships (Miguel, 2017). In addition, my construction of an intersubjective world will be based on a poststructuralist approach, as I will discuss in the fourth subsection.

Another article that has addressed the moral issue in stakeholder theory is Tullberg (2013). He asks for a compatible ethical theory and articulates some answers for key problems on stakeholder theory, such as stakeholders' identification, who can identify stakeholders, how to govern them, and the moral foundations of all those questions. The author highlights the problem of viewing all - stakeholders and potential stakeholders - as equal from a universal altruism perspective. If prioritising actual stakeholders is seen as immoral discrimination, we would have practical problems applying stakeholder theory.

The author claims in favour of a particular moral philosophy instead of an idealistic universal one, highlighting the importance of reciprocity in ethics issues. Also, as Godfrey and Lewis (2019) point out, he says that the political nature involved in stakeholder discussions is a result of morals and ethics nature, once both are not the fields of true and good, but also deceptions, manipulation, and self-promotion.

As I discussed earlier, accountability and stakeholder relationships are fundamental ethical and moral questions. Tullberg's (2013) article presents the importance of considering political issues in stakeholder analysis and brings to light the ethical discussion of particular versus universal morality. In considering a plural moral system - the one that believes in individual moralities -, we have to discuss the practical problems that arise from managing different stakeholders with plural moral codes.

Rose et al. (2018) are another attempt to posit different moral foundations for normative stakeholder theory. The authors claim that the moral foundations of ST have been poorly developed in e-government studies, and further improvements could advance descriptive and empirical investigations in the field. In this case, Rose et al. (2018) propose a value-oriented approach for government studies, claiming that it could add relevance for government context once stakeholder theory was developed in the context of corporations.

In conclusion, these articles have shown the importance of grounding empirical investigations within a moral and ethical foundation that can explain actual world dynamics. Therefore, Godfrey and Lewis's (2019) debate is the start point for constructing an intersubjective epistemological and ontological view of the world for investigating organisational problems.

A relational view, one that conceptualises the firm as inter-subjectively constituted by the interactions, processes, or practices of the stakeholders, has a myriad of implications for exploring how we understand reciprocity, trust, power, decision-making, value creation, etc (Greenwood & Mir, 2019, p. 46).

### 2.1.1.3. A Critical Stakeholder Theory

As Greenwood and Mir (2019) claimed, a critical stakeholder theory, or alternative and interdisciplinary studies of stakeholder relationships, will be addressed as the basis of my understanding of what a stakeholder is, who should participate, how one engages in organisational activities and gives an account. By critical, I mean “a willingness to explore the underlying assumptions of theory and practice, a questioning of key terms and definitions, and a thorough interrogation of” the role of politics and power, as well as “race, class, culture, and gender in the development of my ideas” (Freeman & Gilbert, 1992, p. 15).

Stakeholder theory’s early assumption of public responsibility and recognition of stakeholders’ rights have been dismissed by its grounded on objectivity and moral unity. Consequently, the major body of knowledge produced and the theory’s goals have been on investigation stakeholder-organisation relationship for firm’s value creation (Phillips et al., 2019; Mitchell & Lee, 2019).

Therefore, the ST investigation has been excluded from the critical perspective on management and other disciplines because of its conservative character. Critical management scholars claim that ST theory constrains any attempt to question the assumptions of corporation and management and their activities. In other words, the stakeholder theory’s ontological and epistemological assumptions have excluded critical lenses from a stakeholder theory (Greenwood & Mir, 2019).

In this way, Greenwood and Mir (2019) claimed to be the first attempt to bridge critical streams in management studies and stakeholder theory. From a theoretical perspective, they give direction for future critical research, highlighting four critical streams: class-based analytics, feminist approaches, postcolonial research, and subjectivity-based studies. They aim to point out the connections between organisation-stakeholder relationships and possible critical explanations for those problems.

Class-based analytics is the earliest critique of management theory. It uses Marxian and Post-Marxian studies to contest capitalist assumptions and class conflicts, such as the industrial labour process, the scientific management and assembly line, workers’ resistance and change. Greenwood and Mir (2019, p. 37) pointed out that this stream is sharply critical to stakeholder theory, claiming that “stakeholder theory provides the illusion of access to disenfranchised groups while maintaining the control of the means of production for capitalists through the corporate route”. Furthermore, the pluralist view of stakeholder theory is incommensurable with the Marxist frame of class disputation. For those reasons, this critical perspective is highly incongruent with stakeholder theory.

The feminist approaches have some fruitful possibilities to engage with stakeholder theory, mainly liberal feminist studies, which claim for greater representation of women in corporations. For instance, some research possibilities can be recognising women as special groups of stakeholders, patriarchy and stakeholders’ rights, work-life balance and female stakeholders impact.

However, other lines of feminist investigations cannot share the problems that arise from stakeholder theory. For example, the radical feminist approach can critique the lack of analysis of the determinants of the woman’s conditions. In the same manner, the social feminist approach views the subordination of women as class-based oppression. In these two approaches, stakeholder theory moral assumptions have to be challenged in order to address their research interests.



The postcolonial research investigates colonialism and imperialism implicated in organisations' dynamics. Some intersectionality between this research stream and stakeholder theory could be understanding the colonialism and imperialism relationship above stakeholders. Some examples are sugar-colonialism in Haiti, oil colonialism in the Middle East, metal neo-colonialism in Africa. In all those cases, corporations and national actors worked together on exploitation and imperialism. Other worries could be the European view of universality and finding ways to practice *identity politics*, aiming to open space for subjects' positions between hierarchical relations and its discourses.

Finally, and of interest of this research, the subjectivity-based studies. This research stream focus on "ways in which language, representative practices, and regimes of institutionalisation are brought to bear in legitimising organisation's actions." (Greenwood & Mir, 2019, p. 39-40). Those theorists focus on Foucauldian analysis of organisational practice, textual deployment of Derridean deconstruction, Lacanian psychoanalysis, Laclau and Mouffe's concept of articulatory practice, and others related to subject changing, the idea of normal/abnormal, and inter-subjectivity in general.

Greenwood and Mir's (2019) subjectivity approach ask questions that are key to the development of a critical stakeholder theory, such as who is identified as a stakeholder, who is in and who is out, who gets to make the identification, who has the power to make identification (power over the discourse), what does it mean to be a stakeholder, how the discourse is performative, among others. Furthermore, stakeholder approaches infused with subjective theories and conceptualisations (e.g., governmentality, performativity, inter-subjectivity, reflexivity) could open new thinking in governance, decision-making, organisational identity, accountability, among other things.

At the end of Greenwood and Mir's (2019) analysis, they state that paramount for advancing stakeholder theory is that researchers undertake a paradigmatic shift from objectivity and moral unity to pluralism, relationality and inter-subjectivity. Also, researchers need "to embrace the world as political, human experience as historical and situated, and institutions as contested" (Greenwood & Mir, 2019, p. 43).

### **2.1.2. Stakeholder Identification**

The question of who an organisation's stakeholder is, requires asking who has the legitimate right to claim responsibility for the organisation's actions. Consequently, this simple question, "are you a stakeholder?" has many theoretical and practical implications.

This sub-section aims to ground what was discussed in the earlier sections regarding previous literature in interdisciplinary studies about stakeholders. By gathering a broad view of stakeholder identification perspectives, especially in plural spaces, I will set a stakeholder identification model to guide the methodological process of identifying *who should be considered stakeholders at the University of São Paulo for this research purpose*. Besides, I will build a theoretical ground to reflect upon and further stakeholder identification research.

As a consequence, the sub-section's primary concern is establishing an ontological view that comprises inter-subjectivity, pluralism and diversity, which means a view that considers the complexities of our contemporary time. At the same time, we need to find answers from an ethical point of view - who has the legitimate right to claim responsibility? - with practical implications - how to identify stakeholders?.

Firstly, I will explore what a stakeholder is, highlighting that the definition of stakeholder is theoretically related to who is a stakeholder. Although some classical descriptions were presented at the beginning of stakeholder theory's life, current research is too fragmented to translate the classical definition of stakeholder into determining who

can be a stakeholder (Phillips et al., 2019). Based on Phillips et al.'s (2019) assertion, I will articulate ethical and practical issues to construct what a stakeholder could be in the USP setting.

Secondly, I will discuss organisational boundaries, which means inquiring about who is in and who is out of the organisational life, the idea of primary and secondary, and internal and external stakeholders. Departing from our first sub-section, "Previous Literature in Stakeholder Studies", I state that the primary question of stakeholder theory is defining the limits of organisational influence (Phillips et al., 2019). The importance of setting boundaries will be a cornerstone for stakeholder identification, and the process of setting boundaries and its effects will be discussed in detail.

The stakeholder's definition shapes the management activities, the field of management accounting and control (MACs) mechanisms, and thus what is measured, controlled and reported by organisations. More than that, defining boundaries shapes subjects, producing and subordinating, silencing and giving voices, segregating individuals between who is a stakeholder and who is not.

Finally, the third part will present two stakeholder identification models applied in plural governance spaces: Pouloudi et al. (2016) and Gregory et al. (2020). The both papers were developed in interdisciplinary and applied research, such as biodiversity conservation units and implementation of technological solutions/processes. It seems that these literature streams have faced the challenge to get more practical considerations in identifying stakeholders in the context of diversity and pluralism. Having considered previous literature in stakeholder studies, the authors found that very few practical considerations were applied out of corporate settings and/or in plural spaces in identifying stakeholders.

### **2.1.2.1. The Stakeholders' Definition**

*Who has the legitimate right to ask me for responsibility?*

Stakeholder theory has been struggling to define who can be a stakeholder. Since the beginning of stakeholder theory, this question has been the primary question to inquire about. The management scholars, the ones who have been the most worried about stakeholder issues, consider this simple question so fundamental because it defines the "degree of authority and control, shape social identity, influence informal organisational exchange and permit activity coordination" (Phillips, 2019, p.4). Moreover, stakeholder identification will define what processes and activities will and should be measured and reported and how the actors involved think about themselves, others, and their relationships (Phillips et al., 2019).

Many researchers have deeply investigated it to search for certainty in membership and identification. The difficulty and limitations made researchers create more sophisticated models for stakeholder identification (Greenwood & Mir, 2019). However, Crane and Ruebottom (2011, p. 78) state that still "stakeholder identification and mapping are too fragmented and superficial to be able to make meaningful assessments of the bases on which groups form, interpret, and act in relation to the firm". More recently, Phillips et al. (2019, p.3) added that "while various attempts have been made to define the parameters of stakeholder theory clearly, none of these efforts has gained universal acceptance".

In addition, from a critical structuralist perspective, according to Greenwood and Mir (2019), challenging and developing the categorical criteria for stakeholder identification is a complex and vital project. Therefore, in their view, it is important to consider *context, power dynamics and use of resources*: "the identification of a stakeholder is not meaningful

unless it is understood in the context of economic class and the material and other resources that this entails. Who gets to decide who or what is legitimate?” (Greenwood & Mir, 2019, p. 44).

The definition of stakeholder is a cornerstone of managing stakeholders in plural spaces. As it will be clear, I am taking an ethical and legitimate approach, or the idea of a stakeholder as a legitimate claimant, in defining who a stakeholder is. Therefore, highlighting the importance of the legitimate right to ask for responsibility as a parameter in identifying stakeholders. However, based on previous literature that will be articulated in the last part of this section, “Stakeholder Identification in Plural Spaces”, I consider that to avoid theoretical limitations regarding ethical approaches, one should examine practical possibilities and constraints in identifying stakeholders in plural spaces.

Consequently, firstly, I will examine the stakeholder definitions of classical literature in the following two parts. Notably, some researchers (Evan & Freeman, 1988a, 1988b; Alkhafaji, 1989; Carroll, 1989; Hill & Jones, 1992; Langtry, 1994; Clarkson, 1994; Donaldson & Preston, 1995; Kaler, 2002) who have undertaken an ethical perspective on identifying stakeholders. Next, I must highlight the practical issues of stakeholder identification in plural settings from an ethical perspective. By mixing up ethical and practical considerations, I believe that this approach could be a meaningful contribution to stakeholder studies.

#### 2.1.2.1.1. An Ethical Perspective: A Morally Legitimate Claimant

In the classical stakeholder theory, a very known excerpt from Freeman (1984) states that a stakeholder is *any group or individual who can affect or is affected by the achievements of the organisation's objectives*. The stakeholder theory's normative approach is grounded on ethical considerations and supports the belief that managers should include as many stakeholders as necessary in each issue that touches their interests (Freeman, 1984). Freeman, Harrison, and Wicks (2007) go so far as to argue that managers should consider the interests and desires of individual stakeholders rather than defining interests by groups, such as customers or suppliers.

Over time, the definition of stakeholder has evolved. Mitchell and Lee (2019) have undertaken systematic research to summarise all stakeholder definitions since 1963 – this data is presented in Annexe I. The authors found that key stakeholder definitions can be categorised into the main ideas below:

- (i) firm's dependence (Stanford memo, 1963; Freeman & Reed, 1983; Bowie, 1988; Wicks et al., 1994; Nasi, 1995);
- (ii) stakeholder's influence upon the firms (Freeman & Reed, 1983; Savage et al., 1991; Carroll, 1993; Brenner, 1995);
- (iii) contract relationship (Cornell & Shapiro, 1987; Freeman & Evan, 1990);
- (iv) stakeholder as a moral claimant (Evan & Freeman, 1988; Alkhafaji, 1989; Carroll, 1989; Hill & Jones, 1992; Langtry, 1994; Clarkson, 1995; Donaldson & Preston, 1995; Kaler, 2002);
- (v) a risk-taking stakeholder idea (Clarkson, 1994);
- (vi) stakeholder as value creation participant (Freeman, 1994; Cragg & Greenbaum, 2002);
- (vii) faceless stakeholders as the natural environment (Driscoll & Starik, 2004) and God (Schwartz, 2006), and;

- (viii) new concepts as stakewatchers, stakekeepers, clannish stakeholders (Fassin, 2009; Barraquier, 2013).

These conceptualisations differ due to multi perspectives on the role, the extension, and the importance of stakeholders within organisations, varying from a more ethical and broad approach (stakeholder as a moral claimant, faceless stakeholders as the natural environment) to a more economical and narrow concept of stakeholders (stakeholder as a value creation participant, firm's dependence, contract relationship).

This research applies the definition of "stakeholder as a moral claimant". Evan and Freeman (1988) were one of the prime works to develop the idea of a legitimate claimant as a stakeholder. Based on their description, a stakeholder is a person or group that "benefit from or are harmed by, and whose rights are violated or respected by, corporate actions" (Evan and Freeman, 1988, p.79). Evan and Freeman's (1988) definition points out the existence of a relationship between the corporation and the persons or groups that suffer such effect, notably the impact of the corporation's decisions and acts upon stakeholders.

Alkhafaji (1989) adds that a stakeholder is a group of persons to whom the corporation has responsibility. The argument was emphasised by Langtry (1994, p. 433): "the firm is significantly responsible for their well-being, or they hold a moral or legal claim on the firm". Brenner (1995) reinforces this idea: "having some legitimate, non-trivial relationship with an organisation (such as) exchange transactions, action impacts, and moral responsibility" (p.60). In all cases, the word "responsibility" appears as a parameter in defining who has a legitimate claim.

Carrol (1989) expands the idea by arguing that a stakeholder could be understood in terms of right (legal or moral) to ownership, companies' assets and properties. In this opportunistic view, Hill and Jones (1992) claim that constituencies have exchange relationships with the firm by offering/giving critical resources (contributions). In exchange, they expect their interests to be satisfied.

Clarkson (1995) joined this implied idea of economic value creation in defining legitimate claimant: "have, or claim, ownership, rights, or interests in a corporation and its activities" (p.106). Donaldson and Preston (1995) contribute to this discussion by affirming that stakeholders should be refined according to corporate activities, which means "persons or groups with a legitimate interest in procedural and/or substantive aspects of corporate activity" (p.85). Thus, they explore a managerial view, highlighting the corporation's interests as a criterion for identifying stakeholders.

Therefore, an ethical approach to stakeholder studies has not been homogeny. Authors differ on defining a legitimate claimant and a legitimate claim. In this sense, Phillips (2003, p. 25) argues that the notion of legitimacy is implied in almost all stakeholder definitions; for him, legitimacy is a *sine qua non* to determine a stakeholder. "However, the concept of legitimacy remains imprecise within stakeholder literature as well as inconsistent with other literature important to the study of organisations". So, what is legitimacy in stakeholder theory?

Aiming to answer this question, Phillips (2003) undertook a theoretical investigation of the term legitimacy in stakeholder theory. Firstly, he argues that what distinguishes between stakeholders and non-stakeholders is the presence of legitimacy. Furthermore, his findings highlight a distinction among stakeholders: they are divided into *normative legitimate stakeholders* and *derivative legitimate stakeholders*. The first group has a direct moral obligation (normative legitimacy). The second one has the power to help or harm the organisation and its stakeholders (derivative legitimacy, also known as managerially legitimate).

Likewise, Kaller (2002) inquires stakeholder identification, morality and strategy. He concludes that stakeholders could be categorised into three groups: exclusively claimant, exclusively influencer, and combinatory. Comparing Kaller (2002) and Phillips (2003) works, the group of “claimant” is related to *normative legitimacy*, the “influencer” is related to *derivative legitimacy*, and the third category, the combinatory, is a mix of the two previous categories.

Although it could seem that they mutually agree with such categorisation, their conclusions are opposite. While Phillips (2003) claims for two categories of stakeholders, *normative and derivative*, Kaller (2002) concludes that only the claimant category should be considered a stakeholder, specifying that the legitimate claim should be legal or moral. Kaller’s (2002, p. 94) argument is that “stakeholding for business ethics requires the business to serve more than just owners’ interests”, explaining that fundamentally only moral claims should be taken into consideration for business ethics, even though he recognises the idea of stakeholder as a powerful constituency and its importance to managerial activities.

In a straight direction, I posit that my stakeholder view is congruent with Phillip’s (2003), but not without further debate. From now on, I want to articulate three groups of questions: (1) what consists of a stakeholder from a moral approach and what is a morally legitimate claim? (2) And as accounting is a business discipline, I should ask: how should those moral claims identify stakeholders? Finally, (3) should I dismiss the power of some constituencies in defining stakeholders?

#### 2.1.2.1.1.1. *A Theory of Recognition for Stakeholder Identification*

Morality, moral subject, moral deliberation, moral claim, moral norms, all these terms are paramount in advancing previous studies of “stakeholder as a moral claimant” and understanding what exactly consists of a morally legitimate claimant. As highlighted above, the ethical approach in stakeholder identification has not focused on understanding what is legitimacy or a morally legitimate claim or claimant. Indeed, few studies have mentioned the definition of a legitimate claim, except for Phillips (2003) and Kaller (2002).

Considerations of stakeholder legitimacy are deemed by nearly all to be important (Mitchell et al., 1997; Donaldson and Preston, 1995; Freeman, 1984), but in the determination of legitimacy, scholars and managers are left largely to their own devices. As in Freeman’s original discussion, **scholars of stakeholder theory note the importance of stakeholder legitimacy to the theory and move on.** This creates ambiguity within stakeholder theory (Phillip, 2003, p. 27).

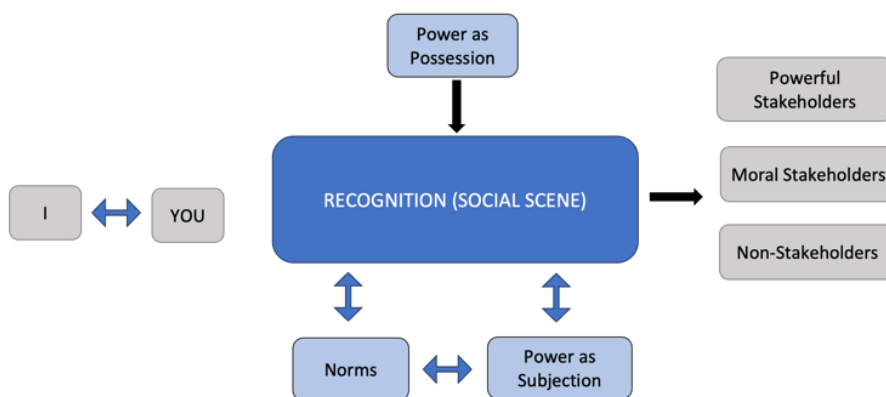
Departing from the assumption that legitimacy defines a stakeholder (Phillips, 2003), an actual effort must determine a morally legitimate claimant and its claims. I want to note that Phillips (2003) and Kaller (2002) theoretically discuss the relevance of legitimacy in identifying stakeholders from a business ethics perspective. However, neither Phillips (2003) nor Kaller (2002) advance in inquiring what a morally legitimate stakeholder and its claims are.

In other words, they worked on highlighting legitimacy as a proxy to categorise stakeholders and non-stakeholders, differentiating those stakeholders that have a moral claim from those that are only categorised as such by their power to influence on organisation’s and stakeholders’ life. Thus, taking for granted the activity of understanding what constitutes a morally legitimate stakeholder. At this point, we need a theory that can explain **how subjects can be categorised based on moral norms.**

From this point, I will draw on Butler’s ideas to explain moral norms, moral subjects and moral deliberations, the relationship between an “I” that act and an “Other” that suffer the impact of such action, and the *scene of address*, where the social exchanges and the subjects’ recognition take place. Having published extensive number of works, I will mainly focus on *Giving an Account of Oneself* to discuss the morally legitimate claimant and theory of recognition. As a result, I will explain the subject’s relationship with the moral codes. From a moral perspective, my objective is to respond: who should be a recognised stakeholder? In this manner, Butler’s theory of recognition will add to the organisational stakeholder theory by asking original questions in categorising subjects as stakeholders and non-stakeholders.

Departing from the question “how can subjects be categorised based on moral norms?”, I applied Butler’s theory to draw on the scene of address and recognition to categorise stakeholders based upon the norms of intelligibility, power and the role of the Other in shaping social recognition. Figure 3 illustrates this relationship.

Fig. 3. Scene of address and stakeholder identification



Source: Author.

The scene of address is the social basis on which subjects morally act, deliberate, and behave, in a social space. The subjects (“I” and “You”) are the means by which the norms and the power produce and reproduce, and sometimes break, themselves, in the scene of recognition. The scene of address is the place where the social exchanges take place. It means that the subject confers recognition by asking “who are you?”. The response will draw upon the norms of intelligibility and the power in the field, both historically and socially constructed. The elements presented in the scene of address are displayed below in Table 1.

**Table 1** - Elements from the theory of recognition to stakeholder identification

Construct	Definition	Source
<b>Scene of Address</b>	The social basis where subjects recognise one another by the production and reproduction of moral norms and power.	Butler (2005)
<b>I</b>	A stakeholder which are in a relationship to an Other, in the position to be questioned by its actions and decisions.	Butler (2005)
<b>You</b>	A stakeholder which are in a relationship to an Other in the	Butler (2005)

	position to ask an account from the "I".	
<b>Norms</b>	A set of norms that are produced from (and produces) a socially and historically constructed system of norms, values, beliefs, symbols, that guide what is accepted morally by a context (or society).	Butler (2005)
<b>Power</b>	Two concept of power is differentiated in this research: power as a subjection (Butler) and power as possession (stakeholder theory). The first is constitutive of moral stakeholders. The second is a feature of powerful stakeholders.	Butler (1997; 2005); Mitchel et al. (1997); Phillips (2003).
<b>Moral Stakeholders</b>	Those constituencies that are morally legitimate by the set of norms of a given context, which is socially and historically constructed, and by the means of other moral stakeholders.	Butler (2005)
<b>Powerful Stakeholders</b>	Constituencies that have power in three forms: as coercive power, based on the physical resources of force, violence, or restraint; utilitarian power, based on material or financial resources; and normative power, based on symbolic resources.	Mitchell et al (1997)
<b>Non-Stakeholders</b>	Those constituencies who has not been recognised as a stakeholder, due to <i>the actual</i> set of norms.	Butler (2005)

Source: Author.

In the following, I will present in detail the definition of a moral stakeholder, a powerful stakeholder and a non-stakeholder, explaining the categorisation based on the scene of address. It highlights how we are mutually dependent on each other and on the norms and power existent in the field when we confer recognition to the Other. We have a desire to be recognisable, but the forms that we can be recognisable (appropriate to the moral codes) are previously set in the scene of address, meaning that neither the I nor the You can rationally decide it.

The scene of recognition is set by the existing norms and powers, and the subject does not operate independently of what can become an object of recognition (Willig, 2012, p. 139).

In this sense, a theory of recognition opens up new paths to thinking and understanding *actual* practices of stakeholder identification, bringing practical implications, especially for multi-dimensional and complex settings. Stakeholder literature has for so long tried to find a generalised model of stakeholder identification and salience. However, stakeholder identification, from an ethical perspective, is explained by the subjects' relationship with a set of moral norms accepted in a specific context socially and historically constructed.

Thus, I posit that to identify stakeholders one should understand the context where they are located and the moral norms accepted in that context, once they will be recognised based on that. Moreover, the norms themselves are not rigid. They are socially and historically constructed, meaning that some social operations can change those norms. As a consequence, the very concept of the morally legitimate claimant will change as well in temporality. Thus, there is no such normative approach that can determine previously who can be a stakeholder.

For instance, the categorisation of nature as a stakeholder has changed in the organisational realm over time. In some contexts, it was accepted as a stakeholder while in others it was not. This term was not considered a legitimate claimant in the beginning because the moral norms of specific context did not have a place to them be appropriated as stakeholders. However, with the passing of time, society has reconstructed the importance of nature, determining that it should be/is a legitimate stakeholder. Consequently, a stakeholder is a category historically and socially constructed that needs a set of moral norms to be appropriated as such. So, as the norms themselves change over time, do the categorisation of who are stakeholders too.

Thus, what we can do is reflect upon the process in which stakeholders were defined, which means, the boundaries where they were defined. It is important to notice that, although this categorisation is the result of a social process, and in managerial terms, is needed and unavoidable, it creates a space of exclusion within the organisation's life. It is important to notice that Butler herself exposes the exclusion created by any kind of categorisation and its ethical implications.

#### 2.1.2.1.1.2. *Moral Stakeholders*

Butler begins her book by inquiring about moral, moral subjects and ethics in contemporary society, implying that moral inquiries arise within social and historical contexts, influenced by Adorno's moral philosophy. Butler states that what is essential about the moral discussion in Adorno's conception is the underline on the historical character of moral inquiry itself, so it is shaped by its historical conditions.

I would like to begin by considering how it might be possible to pose the question of moral philosophy, a question that has to do with conduct and, hence, with doing, within a contemporary social frame. To pose this question in this way is already to admit to a prior thesis, namely, that moral questions not only emerge in the context of social relations, but that the form these questions take changes according to context, and even that context, in some sense, inheres in the form of the question (Butler, 2005, p. 3).

Thus, to answer in what consists of moral, according to Butler, one should consider that moral has to do with conduct, doing, act and deliberation, with an "I": "there is no morality without an "I," (Butler, 2005, p. 7). She suggests that moral should be understood in a subjective approach, where the moral subject – the one who acts, deliberates – has a relationship to an Other – the one who is impacted by those actions and deliberations – within a social context.

Thus, moral and moral subjects are terms that cannot be separated. And, as her theory is a theory of the subject formation, she will ask in the following excerpt: "In what does that "I" consist? And in what terms can it appropriate morality or, indeed, give an account of itself?" (P.7). That "I" is the morally legitimate claimant in the *scene of address*. At this moment, I believe, it is essential to note that the "I" is the subject that acts, morally deliberates and, thus, can be nominated as a moral legitimate stakeholder, the one who has a relationship to an Other who is a stakeholder too.



The “I”, the subject that morally deliberates and acts, needs to appropriate the norms of recognition, and the terms that the appropriation occurs are already set:

[The moral subject] does not stand apart from the prevailing matrix of ethical norms and conflicting moral frameworks. In an important sense, this matrix is also the condition for the emergence of the “I,” even though the “I” is not causally induced by those norms (Butler, 2005, p.7).

So, the subject (stakeholder) who acts in a relational scene is imbricated to a set of moral norms, “the “I” has no story of its own that is not also the story of a relation—or set of relations—to a set of norms” (p.8), which means that the “I” does not emerge in the world as a rational-neutral subject and neither are their moral deliberations. The subject has since the beginning a relationship with the norms and with an Other. Thus, the “I” need to find a way to appropriate the moral norms that guide one’s existence and the limits where the “I” can emerge: “even if morality supplies a set of norms that produce a subject in his or her intelligibility, it also remains a set of norms and rules that a subject must negotiate in a living and reflective way (Butler, 2005, p.8).

The appropriation of the set of moral norms guides the scene of address, which will categorise subjects within the moral framework. Thus, the ones that can appropriate and negotiate such norms will be recognised as stakeholders, otherwise, they will be considered non-stakeholders. The consequences of such appropriation will be further in the next subsection, “Setting Boundaries”, where I will show how the appropriation of norms can create an exclusionary space within organisations.

Therefore, in what consists the scene of address? Butler claims that it is a social framework characterised by the presence of an “I” and a “You”. Moreover, the question “Was it you?” inaugurated the reflexive self and represents a mode of responsibility. This question also represents that the “I” is called to explain its actions and its causal relationship with the Other. The influence of the causal relationship idea comes from Nietzsche, implying the need for an Other that questions my responsibility.

In the scene of address, when the “I” is questioned, “was it you?”, it can decide to keep silent or to respond. Returning to Nietzschean influence, when asked by the Other “Was it you?”, I will always have the option to keep silent. In that case, the silence launches a resistance, meaning that, “this allegation is not legitimate”, implying that the question is illegitimate and the legitimacy of the Other is questionable.

So, a morally legitimate claimant is the one who is recognised as such by others and the one who is able to appropriate the terms of the moral frame of recognition. As such, stakeholders should be identified by the capacity they have to be morally accepted by the norms of recognition of the scene of address (or the organisation) where the exchanges take place. Therefore, the morally legitimate claimant and its claims will be defined in a framework predefined historically and socially.

### 2.1.2.1.1.3. *Powerful Stakeholders*

Answering the initial question: “should I dismiss the power of some constituencies in defining stakeholders as Kaller (2002)?” or should I consider manageable stakeholders such as Phillips (2003)? According to Butler, power in the scene of address is another key factor in the recognition of subjects:

Acts of recognition will themselves be part of the mechanisms of power through which the subject, as a recognisable entity, is produced and sustained (McQueen, 2014, p. 48).

By recognising and being recognised recursively over time in the social exchange, the subjects reproduces the moral codes presented in the setting, and power acts in the scene of recognition. Thus, both norms and power are factors that will enable/constraint stakeholder identification, at the same time, that they are interwoven in a temporality that exceeds that of stakeholders and organisations.

Consequently, Butler has an intersubjective and interdependent view of the subject, who is not rational in conceding recognition. The stakeholder categorisation within the scene of address will not be a rational move from stakeholders looking for their interests. From the excerpt above, we can realise that the scene of address is interwoven with norms and powers, which are mutually constituted, and rational choices cannot direct subjects' agency.

Siltaoja and Lahdesmaki (2013) reveal the overemphasising assumption of rationality in managerial within stakeholder theory. Based on Butler's approach, the authors explain how discursive resources are used to construct asymmetrical power relations between stakeholders. From empirical data, they suggest that the rational view in stakeholder relationship result in underdeveloped theory and research.

So, the answer is "no". We shouldn't dismiss the notion of power in identifying stakeholders, since power is intertwined in the scene of address. The remaining question should be: "how can I define power for stakeholder identification purposes?". Many stakeholder theorists have addressed power in their stakeholder identification model. As already said, Mitchell et al. (1997) is the most acceptable and reproduced stakeholder identification model. For that reason, it is worthy to take a deeper look at how they theorise about power in their model.

Mitchell et al. (1997) claim that stakeholder identification requires a *normative theory* in order to "explain logically why managers should consider certain classes of entities as stakeholders" (Mitchell et al., 1997, p. 853). They aim to have a generalised theory of stakeholder identification and salience, which means, how to categorise stakeholders and non-stakeholders. As I demonstrated with Butler's theory, following Siltaoja and Lahdesmaki (2013)'s arguments, the "logical", "objective", "right" form to identify who should be a stakeholder is far from reality. Hence, Mitchell et al. (1997) remain an attempt to create a stakeholder identification and salience theory.

Regarding their stakeholder identification model, the authors state: "Our aim in this article is to contribute to a theory of stakeholder identification and salience based on stakeholders possessing one or more of three relationship attributes: power, legitimacy, and urgency" (Mitchell et al., 1997, p. 853). Thus, three attributes are presented: legitimacy, power and urgency.

Legitimacy and power are seen as the main attributes embedded in stakeholder definition since Freeman (1984). Urgency was added as a variable of Mitchell et al. (1997)'s model. It is defined as "the degree to which stakeholder claims call for immediate attention." (Mitchell et al., 1997, p. 867). This attribute gives managerial aspect to a stakeholder identification and salience theory, helping to answer: "whom I should prioritise?".

For the authors, legitimacy is defined as "a desirable social good, that it is something larger and more shared than a mere self-perception, and that it may be defined and negotiated differently at various levels of social organization" (Mitchell et al., 1997, p. 867). They said that this notion of legitimacy is imprecise and difficult to operationalise, however, it will guide their stakeholder identification model.

Overall, in their discussion of a necessary triad for identifying manageable stakeholders, they state that power is relevant because "influencing groups with power over

the firm can disrupt operations so severely that legitimate claims cannot be met and the firm may not survive” (Mitchell et al., 1997, p. 863).

Mitchell et al. (1997, p. 865) defines power as “the ability of those who possess power to bring about the outcomes they desire”, and then, they ask: “How is power exercised, or, alternatively, what are the bases of power?”, arguing:

Etzioni (1964) suggests a logic for the more precise categorization of power in the organizational setting, **based on the type of resource used to exercise power**: coercive power, based on the physical resources of force, violence, or restraint; utilitarian power, based on material or financial resources; and normative power, based on symbolic resources. Therefore, a party to a relationship has power, to the extent **it has or can gain access** to coercive, utilitarian, or normative means, to impose its will in the relationship. (Mitchell et al. (1997, p. 865-866)

Here, I want to highlight the word “possession”. They describe power as something that “can be acquired as well as lost” (Mitchell et al. (1997, p. 866). For them, power is something external to oneself and can be possessed, exercised, directed and lost. Mitchell et al. (1997) have applied a very known concept of power in organisation studies, notably in stakeholder theory. Butler’s theory of psychic life of power emerges as a contribution in thinking what power can do, besides be possessed and exercised. Regarding power’s definition, Butler writes:

We are used to thinking of power as what presses on the subject from the outside, as what subordinates, sets underneath, and relegates to a lower order. This is surely a fair description of part of what power does. But if, following Foucault, **we understand power as forming the subject as well, as providing the very condition of its existence and the trajectory of its desire**, then power is not simply what we oppose but also, in a strong sense, what we depend on for our existence and what we harbor and preserve in the beings that we are. The customary model for understanding this process goes as follows: **power imposes itself on us, and, weakened by its force, we come to internalize or accept its terms**. What such an account fails to note, however, is that the “we” who accept such terms are fundamentally dependent on those terms for “our” existence. Are there no discursive conditions for the articulation of any “we”? Subjection consists precisely in this fundamental dependency on a discourse we never chose but that, paradoxically, initiates and sustains our agency (Butler, 1997, p. 2).

The idea of power are some that constitutes oneself is posited by Butlers’ theory. The power as something that direct our desires and set the terms to which one can appropriate and negotiate with moral norms and to the extent that one could be recognised by them, and as such, be part of social life. So, in this context, power will be defined as part of the scene of address where is a factor in determining who is a stakeholder. As power is seen as part of the operation of normativity, we cannot separate stakeholders that are fully legitimate from powerful stakeholders based on Butler’s idea of power.

**Butler highlights the ways in which recognition is connected with regulatory practices and discourses.** (p.49) [...] Within this account our desire and struggle for recognition would mirror the techniques of power established in the confessional, in which individuals seek legitimation from authority through acts of self-disclosure. The strength of our desire for recognition is thus indicative of the way we have internalised a set of discourses and practices centred on the production of the individualised self as an object of investigation and control. From this perspective, **an**

**adequate analysis of recognition and power must attend to the ways in which recognition is tied up with the production and regulation of certain modes of thought and particular forms of identity (McQueen, 2014, p.51).**

In this manner, “for Butler, each recognition is a subjection”, an operation of power (Ferrarese, 2011, p. 764).

As a form of power, subjection is paradoxical. Subjection consists precisely in this fundamental dependency on a discourse we never chose but that, paradoxically, initiates and sustains our agency (Butler, 1997, p. 2).

So, power will create what Butler calls “differential distribution of recognizability” (Willig, 2012, p.139). This term emphasise that “there are schemes of recognition that determine who will be regarded as a subject worthy of recognition” (Willig, 2012, p.139). These schemes that are available confer or withhold a person recognition shaping the person itself.

[I]f the schemes of recognition that are available to us are those that ‘undo’ the person by conferring recognition, or ‘undo’ the person by withholding recognition, then recognition becomes a site of power by which the human is differentially produced. This means that to the extent that desire is implicated in social norms, it is bound up with the question of power and with the problem of who qualifies as recognizably human and who does not (Butler, 2005, p. 2).

Summing up, a powerful stakeholder will be the one that can appropriate the moral norms set by the context, negotiate it and find a living place. As such, morally legitimate stakeholders and powerful stakeholders should be consider the same in this definition. Butler’s concept considers power as part of the scene of address and then constitutive of a morally legitimate claimant.

Mitchell et al (1997) says:

Many scholars seeking to define a firm's stakeholders narrowly also make an **implicit assumption that legitimate stakeholders are necessarily powerful, when this is not always the case** (e.g., minority stockholders in a closely held company), **and that powerful stakeholders are necessarily legitimate** (e.g., corporate raiders in the eyes of current managers) (Mitchell et al., 1997, p. 866).

As I described, stakeholder identification of legitimate stakeholders implies a degree of power in the differential distribution of recognition. It means that legitimate stakeholders are able to appropriate and negotiate with power in the field. However, power as subjection is only one form of power. Phillips (2003, p. 28) states that “a theory of strategic management would appear significantly incomplete in failing to consider the potential impact of powerful constituencies that could help or hinder the achievement of the organization’s objectives”. This concept of external power is the view commonly applied in stakeholder theory.

Regarding the importance of power, Phillips (2003) highlights that *derivative stakeholders* should be considered in management activities due to their likelihood to impact *normative stakeholders* and the organisation.

They are stakeholders and therefore part of stakeholder theory. Further, the term is descriptive of these groups' relationship to the organization and its other stakeholders. They are legitimate objects of managerial attention, but the legitimacy is derived and not direct (Phillips, 2003, p. 33).

Phillips tries to differentiate himself from Mitchell et al. (1997), mainly by arguing that,

Reference to derivatively legitimate stakeholders rather than powerful stakeholders avoids problems associated with stakeholder latency. Mitchell et al., "suggest that a theory of stakeholder identification and salience must somehow account for latent stakeholders if it is to be both comprehensive and useful, because such identification can, at a minimum, help organizations avoid problems and perhaps even enhance effectiveness" (1997: 859, emphasis in original). On this typology, a group can be a stakeholder "without being in actual relationship with the firm." However, among the important arguments in favor of a narrow interpretation of stakeholder theory are managerial time constraints and limited cognitive capacity. A stakeholder theory that requires a manager to consider those with whom the organization has no relationship bends too far toward comprehensiveness to the detriment of usefulness. (Phillips, 2003, p. 32)

Phillips tries to differentiate himself from Mitchell et al. (1997), mainly by arguing that the term *derivative stakeholder* helps set more narrow boundaries in stakeholder identification compared with the term *powerful stakeholders* from Mitchell et al. (1997). The reason is that the term *powerful stakeholders* includes constituencies "without being in an actual relationship with the firm." (Phillips, 2003, p.32). On the contrary, derivative stakeholders have relationships with the organisation and are paramount to think in managerial and practical implications.

Therefore, in this sub-section Powerful Stakeholder I argue for a differentiation of the effect of power. Firstly, we have power as a subjection, and in that case, it shapes the scene of address determining who will be recognised as a morally legitimate claimant. Moral stakeholders have more power and higher differential distribution of recognition, making their agency legitimate. They will not receive a silent return whenever they claimed, "who are you?". Lastly, Powerful stakeholders will be considered in this research as those constituencies that are in a relationship with the organisation and possess power and exercise it in three forms: coercive, utilitarian and symbolic.

#### 2.1.2.1.1.4. *Non-Stakeholders*

Finally, the group of non-stakeholders comprises those that are not in a relationship with the organisation or are not recognised as morally legitimate claimants. Hence, non-stakeholders can be defined as those constituencies that have not been recognised as stakeholders due to *the actual* set of moral norms.

Phillips (2003) claimed that this group is often under-emphasised by the literature and that this discussion defines a narrow or broad view of stakeholders. However, setting boundaries has more than managerial implications. In the following part, I will advance this discussion on categorising stakeholders and setting boundaries, explaining the implications for organisations and stakeholders. In "Reflecting upon Setting boundaries", I will argue that the non-stakeholder categorisation will influence an exclusionary space within organisational life.

#### 2.1.2.1.2. Practical Considerations

Stakeholder theory's objective is to define stakeholders for management purposes (Donaldson & Preston, 1995; Mitchell et al., 1997; Phillips, 2003). Hence, the task of identifying stakeholders is a practical one. Thus, he explores a managerial view, highlighting the corporation's interests as a criterion for identifying stakeholders. Although this definition has a practical implication, it does not guide on who is morally bound with the organisation, or how to define who could be considered powerful constituencies.

Based on Butler's ideas, I posit that we should depart from an ethical view on considering stakeholder management. However, the practical implications highlighted by stakeholder theorists should be analysed to evaluate practical ways to engage plural constituencies, including the power and political dynamics. Butler's theory of recognition is particularly relevant because it brings to light the *actual* stakeholders and the reasons why they are categorised as such, which will be based on their relationship with the Others and their capacity to appropriate the moral codes.

Setting limits to organisation activities is fundamental for developing plural forms of engagement within management activities. As a result, it will create a space of exclusion, where some constituencies that are not recognised as stakeholders have no voice in organisational life, whether they have a legitimate claim or not. So, how identify stakeholders in plural spaces and deal with boundaries of exclusion?

My objective is to build a methodological and practical guide for stakeholder identification to advance the discussions of plural participation and representativeness within organisational life, the board of directors, and governance spaces. I pointed out limits for a generalised stakeholder identification model because stakeholder identification is an effect of power and political dynamics that takes place in the scene of recognition. In other words, this model is not a normative approach but a consideration of *actual* stakeholders in context.

In this sense, the objective is not to determine who should be but to understand who is a stakeholder, and based on what frame of recognition. Any normative model will create *per se* an exclusionary space and, perhaps, not even reflect the *actual* practices and desires of subjects within the social space (scene of address). By reflecting upon boundaries of exclusion, which means the parameters of the scene of recognition, we will be able to critique the *actual frame of recognisable stakeholders*, which can conceive a space for board members to discuss *actual* stakeholders.

Summing up, on the one hand, the definition of who is a stakeholder is not clear and homogeneous, and there is not a pre-defined list (normative approach), as some researchers would like. On the other hand, defining a stakeholder has practical implications, once it is setting who is in and who is out of the organisational actions and objectives. Thus, the next section will discuss the problematics of setting boundaries, which is the outcome of defining a stakeholder.

#### 2.1.2.1.3. Reflecting upon Setting Boundaries

*“Perhaps, the most fundamental question about stakeholder theory for management scholars is defining the boundaries of an organization” (Phillips et al., 2019, p.1).*

Any stakeholder definition, classification or normative approach will shape the organisational boundaries. Boundaries are the limits of an organisation. It determines the

core of organisational life, which means the relevant activities and on which managers should focus their attention. Consequently, it will define the activities that should be measured, reported, and controlled. As much as who are the constituencies that should participate or be considered within the organisational activities.

So, what impact do boundaries have in organisations' life and management and accounting mechanisms? Moreover, what impact does setting boundaries have on those who are categorised as a stakeholder or a non-stakeholder? And, how to deal with those constituencies who are in or out of these boundaries? This last part regarding stakeholder boundaries aims to answer these questions.

Reflection upon setting boundaries is crucial to establish a plural perspective on stakeholder identification and engagement. Setting boundaries, defining and categorising stakeholders is paramount in practical terms to deal with the complexities of plural stakeholders and their multiple interests. However, this process is not without further implications. In this sense, reflection upon setting boundaries will bring to light the exclusionary process of categorisation, by which managerial mechanisms and individuals are shaped based on definition of stakeholder and non-stakeholder.

For many organisation scholars, this [reflection upon boundaries] represents a significant gap in stakeholder theorising. There are several reasons why this gap may matter, including, but not limited to, what processes and activities can and should be measured and how the actors involved think about themselves, others, and their relationship (Phillips et al., 2019, p. 4).

Phillips (2003) aimed to solve practical problems in identifying stakeholders. For him, stakeholders are those who have legitimacy, which can arise from moral obligation and power capacity to influence the organisation. In this sense, all those who are defined as not having a moral relationship with the organisation or power to influence will be put in the group of non-stakeholders. Thus, Phillips (2003) explores a managerial view, highlighting the corporation's interests as a criterion in identifying stakeholders.

Even more, for years, "stakeholder studies make unstated, perhaps even unrecognized, assumptions about boundaries between actors". The reflection upon such effects has barely been tracked. "Terms such as primary and secondary or internal and external stakeholders are used, and their implications expounded with little or no justification given for drawing the distinction" (Phillips, 2019, p.4).

The under-theorised effects of such categorisation have influences on managerial mechanisms, on what is measured and for whom. Besides, it shapes the production of subjects, once it has an impact on how stakeholders see and give meaning to themselves, others and their relationships with the organisation.

#### **2.1.2.2. Stakeholder Identification in Plural Spaces**

Stakeholder identification models or stakeholder salience literature have been extensively developed since Freeman's seminal work once scholars consider it a very primary question for stakeholder studies. Consequently, several models were developed in the last decades to identify the organisations' stakeholders better – see Mitchell & Lee (2019, p. 55-57) for a systematic review on the stakeholder identification in management literature.

Mitchell et al. (1997) have been the most established model for stakeholder identification. They provide a model of relational attributes (levels of power, legitimacy, and urgency) to identify stakeholders. According to stakeholders' possession of three attributes, they will be classified into definitive, dominant and dependent stakeholders. This classification will guide organisations in managing stakeholder relationships and their impact. Although very established, the authors themselves claim that this model cannot connect types of stakeholders to the value creation process, which should be the actual stakeholder identification goals (Mitchell & Lee, 2019).

Besides the currently Mitchell and Lee (2019) claim that researchers should further the stakeholder identification model, as I extensively discussed, the previous literature in organisational studies is primarily grounded in ontological assumptions that do not fulfil the non-economic lead objectives of this research's setting. As stated by Mitchell and Lee (2019, p. 53):

Currently, the research conversation concerns [about stakeholder identification models] various means whereby economic-impact stakeholders may be identified consistently and reliably. Such identification is important both to improve explanations of value creation generally, and of economic profit creation specifically.

As a result, having searched for stakeholder identification approaches that fit my research objectives, I found the article of Pouloudi, Currie and Whitley (2016). Unlike accounting and management literature, this work from information system studies has developed a stakeholder identification model with directions toward complex and plural contexts without neglecting the need for practical implications.

Later, Gregory et al. (2020) published an investigation based on Pouloudi et al. (2016) stakeholder identification model, adding a new stakeholder management principle to the previous model. Their objective was to further the critique regarding multiple stakeholders' identification. Moreover, the authors claim for the establishment of a stakeholder identification model that advances the narrow view of economic stakeholder's approach, and for that, they adopted a critical-systemic view to developing practical forms of multi-stakeholder engagement and participation: "while stakeholder theory is necessary, it is not sufficient to deal with the complexities of multi-stakeholders" (Gregory et al., 2020, p. 321).

In addition, López-Rodríguez et al. (2020) highly contribute to this conversation in methodological terms. Their work is set within biodiversity conservation units and has brought some methodological insights into how to identify multiple stakeholders in a specific setting. Besides interviews and documental analysis - the main methodological techniques used by Pouloudi et al. (2016) and Gregory et al. (2020) -, López-Rodríguez et al. (2020) applied social network analysis and sociogram. More importantly, in all three articles presented, the question migrates from an organisation-based stakeholder to an issue-based stakeholder due to the highly complex nature of multi-dimensional stakeholders' analysis.

Therefore, these articles fill up the previous literature's gap in stakeholder identification. Previously, the studies have focused on stakeholder identification for value-creation or, on the contrary, a stakeholder model that takes for granted the assumption of including every stakeholder within the organisation's boundaries as an ideal stakeholder model. Instead, the three articles consider the need for developing a stakeholder identification model that includes political and power dynamics of actual stakeholder relationships in context. In the following sub-section, I will discuss their works in detail.



#### 2.1.2.2.1. Pouloudi et al. (2016)

Pouloudi et al. (2016) is a 15-year-old empirical investigation in the context of NHS/UK IT-system implementation. The authors aimed to capture the complexities of implementing the national information infrastructure of NHS in the UK, which involves multiple stakeholders such as politicians, clinicians, patients, hospital managers and administrators, patient groups, healthcare charities, health IT firms, among others.

The objective of the NHS project was to build a common infrastructure “for secure sharing of information” among different organisations and stakeholders, such as general practices, hospitals, outpatient departments, clinics, laboratories, surgeries, specialist units, patients, healthcare charities, health IT firms, etc.

The Pouloudi et al. (2016) setting, the NHS, was described as a “political football” space because politicians consistently introduce new practices for restructuring and reconfiguring the care system. Consequently, for the authors to understand the longitudinal process of an IT-system implementation, they should priorly understand who are the persons involved in such a process and what is the multiple stakeholders’ dynamics, values, interests, and responsibilities.

In doing so, they applied a stakeholder approach since “it is a useful lens for analysing the complex relationships between organisations, groups and individuals” (Pouloudi et al., 2016, p. 108). However, they pointed out the need for developing a basis that “can position different stakeholders in their institutional, organisational, temporal and spatial contexts” (Pouloudi et al., 2016, p. 108).

Based on five principles that emerged from their theoretical analysis of stakeholder theory, the researchers developed a methodological guide for addressing the empirical problem of the NHS context. Pouloudi et al. (2016, p.111) state that these principles are “anchor points for identifying and analysing stakeholders”. They comprise stakeholders’ definitions, roles, interests, perceptions, behaviour and relations. Later, Gregory et al. (2020) set the sixth principle, which I will mention in the next sub-section.

They [the principles] constitute a powerful guide for systematically and dynamically identifying and analysing stakeholders in specific contexts since it is important to identify various stakeholders based on generic principles and specific attributes, that is, to have a theoretical basis that does not exclusively fit the specific characteristics of a single empirical context (Pouloudi et al, 2016, p. 113).

The first principle is that “the set and number of stakeholders are contextual and timely dependent”. In methodological terms, this principle highlights the research context and timeline’s importance in determining who a stakeholder is. In longitudinal studies, “the set of stakeholders change as new players enter or leave the research scene”. Furthermore, the identified stakeholders are who define who counts as a stakeholder. So, “in this sense, one cannot treat predefined lists of stakeholders in extant research as a stable set, such list only serve as a starting point for identifying stakeholders in any new empirical setting.” (Pouloudi et al., 2016, p. 112).

The second principle is that “stakeholders may have multiple roles”. In methodological terms, it is essential to identify the position occupied by a stakeholder within the organisation and other roles that the subject plays in different contexts. For example, in the USP case, whether he/she is a professor, director, student, etc. (a hierarchical position). Additionally, what is he/she expertise, membership of a professional body, political party, NGO, and so on.

The third principle is that “different stakeholders (even in the same “stakeholder group”) may have different values and perspectives, which may be explicit, implicit, or hidden”. Pouloudi et al. (2016, p. 112) state that this principle is the key element of their research analysis, once “we study stakeholders precisely because they have different stakes and views with which one can appreciate complex phenomena”.

The fourth principle is that “stakeholders’ roles, perspectives, and alliances may change over time”. In methodological terms, this principle refers to the nature of this kind of investigation. As the conditions change (something new happened in the macro or micro scenario), new roles, perspectives, interests, and alliances change in response to that conditions.

The fifth principle is that “stakeholders’ relationships and power matter in the shifts in their roles, perceptions, and alliances”. In methodological terms, this principle states that networking changes over time as well as stated by the fourth principle. “As stakes and relations evolve, some stakeholders are in a more powerful position to serve their stake due to their formal role, the alliance they have formed, or the shape of the debate once powerful actors may shift relations across the stakeholder network and “translate” key issues in line with their interests” (Pouloudi et al., 2016, p. 113).

Therefore, the methodological implications of Pouloudi’s et al. (2016) five principles were highlighted above. It became evident that this framework deals with stakeholder identification and engagement. Consequently, it does not separate between two models for analysis. The reason for that is that only understanding stakeholder dynamics in the field is possible to identify them. At the same time, while understanding this dynamic, one can state stakeholder engagement in detail.

#### 2.1.2.2.2. Gregory et al. (2020)

Recently, Gregory et al. (2020) have published another stakeholder identification model based on Pouloud et al. (2016) within the operational research literature. In addition, Gregory et al. (2020) explain that the methodological sentences from Pouloud et al. (2016) were reframed into questions to aid critical reflection.

Furthermore, they have added the sixth principle that states that “the definition of stakeholder groups for inclusion also represents boundaries of exclusion and marginalisation”, aiming to critically think about stakeholder identification, politics, and power dynamics. Although setting boundaries is a practical need for the authors, it creates a process of marginalisation that should be critically reflected. The following model emerged from their empirical investigation, adapted from Pouloudi et al. (2016), see Table 2.

**Table 2 - Stakeholder principles and methodological implications**

Stakeholder principles recognise that:	Questions for surfacing methodological implications for stakeholder identification and analysis
<b>1. The set and number of stakeholders are context and time dependent</b>	a. How is the stakeholder concept framed and contextualised? Are broad or narrow views of identification and engagement being adopted and practiced?
	b. What is the source of the initial identification of stakeholder groups?
	c. What is the process for identifying additional stakeholders, and who is involved in this?
	d. How is the process of emergence or withdrawal of stakeholders recorded and made sense of?

<b>2. Stakeholder may have multiple roles</b>	a. How are stakeholders' memberships of different (professional and social) groups accounted for? Likewise, conflicts and vested interests?
	b. How are stakeholder relationships with the subject of study or matter of concern explored?
<b>3. Different stakeholder, even within the same group, may have different values and perspectives, which may be explicit, implicit or hidden</b>	a. How are stakeholder viewpoints elicited and presented?
	b. How is different stakeholder groups are represented explored, and are the views of different stakeholder groups cross-referenced?
<b>4. Stakeholder roles, perspectives and alliances may change over time</b>	a. Is a longitudinal approach adopted?
	b. Are stakeholders expected to explore how the subject of study, or matter of concern (and related perceptions), has evolved, and what do they anticipate the future to be?
<b>5. Stakeholders' relations and powers matter in the shifts in their roles, perceptions and alliances</b>	a. Are stakeholders asked to identify other relevant stakeholders, and is there investigation of why they consider them as such, what role they play and how their involvements and perspectives may have changed over time?
	b. How are arguments for and against specific issues related to the subject of study or matter of concern surfaced and managed?
	c. Are alliances and histories considered?
	d. How is the prioritisation of particular stakeholders' opinions and interests investigated?
<b>6. The definition of stakeholder groups for inclusion also represents boundaries of exclusion and marginalisation</b>	a. Following the identification of stakeholder groups, is there critical reflection on implied boundaries and their consequences?
	b. Is the question addressed of whether any stakeholder groups have been excluded who ethically ought to be involved?
	c. Is the question addressed of whether there are any stakeholder groups relegated to a marginal position who ethically ought to be placed more centrally within the boundaries for inclusion?
	d. Are practical resource constraints on the process of stakeholder identification and analysis accounted for as well as the impact of such constraints on the ability of stakeholders to engage?

Source: Gregory et al., 2020, p. 325 based on Pouloudi et al., 2016

The first principle was reframed into four questions. All of them are related to the process of identifying stakeholders. The first one asks, "how is the stakeholder concept framed and contextualised? Are broad or narrow views of identification and engagement being adopted and practised?" . These concerns are very relevant for determining the theoretical perspective we are taking into account in the research or practical terms. For instance, should we include every stakeholder? Alternatively, should we emphasise the stakeholders that are key for value creation?

Besides, another question is related to the source of initial stakeholders identification groups, or in other words, how we built the initial stakeholders list: "what is the source of the initial identification of stakeholder groups?. For this question, I highlight that initial stakeholders' lists are built based on managers' views, formal organisational structure, and the primary sources of evidence are internal and official documents, news, and minutes.

The third question is related to identifying additional stakeholders: "what is the process for identifying additional stakeholders, and who is involved in this?". In that case, the authors claim for applying methodological choices that could increase the power of such a

process during the empirical investigation. In the next section, I will bring some possibilities regarding López-Rodríguez et al. (2020) and Ruiz-Mallén et al (2013) empirical investigations.

The last question is regarding “how is the process of emergence or withdrawal of stakeholders recorded and made sense of?”. The questioning is congruent with the third question in which the authors affirm that a methodological approach should be aware of stakeholders dynamics while developing the empirical investigation or the practical case during the time being of the project/issue.

The second principle was reframed into two questions. Firstly, “how are stakeholders’ memberships of different (professional and social) groups accounted for? Likewise, conflicts and vested interests?”. This question leads us to the problem of groups’ interests of individual stakeholders. For that reason, we may need to identify hidden stakeholders and hidden stakeholders’ interests in the field, with the power to influence the issue’s decision-making process (Poloudi et al., 2016). Asking this question will be important to understand stakeholder identification as much as stakeholder engagement dynamics.

Then, the second question states, “how are stakeholder relationships with the subject of study or matter of concern explored?”. The authors highlighted the importance of defining an event or issue in order to be able to identify stakeholders that perspective in one matter is relevant. In this manner, we avoid several stakeholders in the decision-making process, which increases the political discourse, the complexity of non-consensus resolutions, and a lack of objectivity in finding solutions. The authors pointed out that, in complex organisations, we have a multi-dimensional stakeholder set. Consequently, a meaningful governance model is the one that is closer to identify the issue-based stakeholders since, in those kinds of organisations, an organisation’s stakeholder could be legitimate in issue A, but not in issue B.

The third principle was reframed into two questions. Firstly, the authors state, “how are stakeholder viewpoints elicited and presented?”. By asking that, Gregory et al. (2020) focused on the methodological procedures that highlight ways to understand how stakeholder engagement works and their views about the field. For instance, Poloudi et al. (2016) point out the use of interpretative research, inviting stakeholders to comment on who shares/challenges their opinion and acknowledging what interests others attribute to a stakeholder or a stakeholder group.

Then, they ask, “how are different stakeholder groups represented, explored, and are the views of different stakeholder groups cross-referenced?”. Again, the stakeholder set should be delineated because it will reveal who are the individual stakeholders, their groups, and how their claims are considered legitimate. Therefore, methodological tools such as social network analysis and sociogram can be mechanisms to explore those issues (López-Rodríguez, 2020).

The fourth principle was reframed into two questions. Firstly, “is a longitudinal approach adopted?”. This observation is congruent with principle number one, in which stakeholders are context and time-dependent. So, the authors claim that a longitudinal approach should be adapted for better understanding those stakeholders dynamics over time.

Then, they ask, “are stakeholders expected to explore how the subject of study, or matter of concern (and related perceptions), has evolved, and what do they anticipate the future to be?”- exploring the time perception of stakeholders by interviewing them about their perception on the evolution of events regarding the research’s object of study or matter of concern, in the practical aspect.

The fifth principle was reframed into four questions. Firstly, “are stakeholders asked to identify other relevant stakeholders, and is there investigation of why they consider them

as such, what role they play and how their involvements and perspectives may have changed over time?” . Those questions aim to investigate how interactions and power relationships among stakeholders occur in the field over time regarding their view on who counts as a legitimate stakeholder.

Secondly, the authors state, “how are arguments for and against specific issues related to the subject of study or matter of concern surfaced and managed?”. Based on the definition of an issue or event regarding stakeholder analysis, the objective is to apprehend stakeholders perceptions and positions about the subject of study or issue debated.

Thirdly, “are alliances and histories considered?”. In complex organisations, alliances are formed in the face of historical discourses and social positions built over time within and out of the issue’s context. In order to considerer it, one should apply ways to interpret the data regarding these conditions. For instance, Poloudi et al. (2016) adopted an interpretative research approach, ensuring that historical discourses and social positions are being addressed.

Finally, the fourth question is, “how is the prioritisation of particular stakeholders’ opinions and interests investigated?”. The authors state that understanding the reasons why a stakeholder share a particular opinion is highly relevant. Pouloudi et al. (2016) pointed out that stakeholders are vocal about issues that matter to them during interviews. However, eliciting honest responses largely depends on the relationship between researcher and respondent. So, researchers should be aware of that dynamic to understand why something is said while other opinions are hidden.

The sixth principle was built by Gregory et al. (2020) to contribute to Pouloudi et al. (2016) previous stakeholder identification model. The goal was to add critical reflection about the boundaries of exclusion that usually emerge as a result to find practical solutions in multi-dimensional and complex settings. So, the first question is, “following the identification of stakeholder groups, is there critical reflection on implied boundaries and their consequences?”.

Moreover, they ask, “is the question addressed of whether any stakeholder groups have been excluded who ethically ought to be involved?” and “is the question addressed of whether there are any stakeholder groups relegated to a marginal position who ethically ought to be placed more centrally within the boundaries for inclusion?”. The first question is related to issues of representativeness, while the second question is related to issues of participation. Both questions add critical thinking about how organisations manage stakeholders, and I will address them in more detail in stakeholder engagement.

Finally, Gregory et al. (2020) ask, “are practical resource constraints on the process of stakeholder identification and analysis accounted for as well as the impact of such constraints on the ability of stakeholders to engage?”. By asking that, they intend to identify the field's power dynamics and how it impacts who is identified as a stakeholder and their possibilities to participate in the decision-making process.

The authors applied those six principles in a “problem structuring workshop”, part of a green innovation project on developing technology for recovering rare metals from steel slag (Gregory et al., 2020). Nevertheless, the authors state that the need for a practical stakeholder approach made them go beyond stakeholder theory once the objective of this theory is “managing stakeholders in the interests of improving performance, productivity, competitiveness, profits, etc.”. Moreover, stakeholder theory has been demonstrated to be highly descriptive, limiting thinking about practical issues.

In addition to Poloudi et al. (2016), the authors followed some considerations of Ackerman and Eden (2011) in addressing their problematics of stakeholder theory. Firstly, “identifying who the stakeholders really are in the specific situation rather than rely on generic stakeholder lists or lists produced by managers, with a lot of questionable

assumptions flowing into who counts as stakeholders” (Gregory et al., 2020, p. 323). So, congruent with Pouloudi et al. (2016), the assumption established the need for an issue based on identifying stakeholders. Furthermore, it highlights the need for critically thinking about how the stakeholders were identified based on initial lists and how those lists were expanded.

Secondly, “exploring the impact of stakeholder dynamics, acknowledging the multiple and interdependent interactions between stakeholders (and potential stakeholders).” (Gregory et al., 2020, p. 323). This assumption is congruent with the need of the authors to expand the stakeholder theory assumptions. As we discussed, stakeholder theory fails in supporting some problems of non-economic organisations and multi-dimensional stakeholder sets. Thus, exploring stakeholders’ interactions is paramount in achieving a meaningful stakeholder model.

Thirdly, “developing stakeholder management strategies, which involves determining when and how it is appropriate to intervene to alter or develop the basis of an individual stakeholder’s significance” (Gregory et al., 2020, p. 324). For the authors, besides having a broader roadmap to study stakeholders in multi-dimensional spaces, we should also think about new possibilities of managing stakeholders, even intervening when it is appropriate. This assumption is relevant, especially when applying this framework for practical purposes. In such context, contrary to research investigation, the managers or the committees may want to advance and think critically (principle six) about representativeness and participation in the setting. In those cases, stakeholder management strategies could be developed.

Thus, Gregory's et al. (2020) framework was developed with Ackerman and Eden's (2011) three assumptions plus Pouloudi's et al. (2016) framework, as I will discuss in this subsection. The Gregory et al.(2020) model opens critical paths to discussing stakeholder management in the actual world within the research setting and building a model generally applied in plural spaces.

### **2.1.2.3. An Issue-based Stakeholder Identification Model**

The Stakeholder identification model developed in this chapter is an issue-based stakeholder identification. In other words, the framework was developed based on identifying stakeholders for a specific event, project, case, or issue to be empirically analysed.

This model has an essential operational and practical contribution to engaging multi-stakeholders in a complex organisation by engaging them according to specific issues. The key argument for developing such a model is related to the presence of huge and extensive stakeholder groups in a complex organisation, and the difficulty of engaging multi-stakeholders in the decision-making process (Poloudi et al., 2016; Gregory et al. 2020).

Additionally, the model focus on identifying the most relevant stakeholders regarding an issue, which includes economic and non-economic-impact stakeholders, decentering of the organisation. This approach has also been adopted in accounting literature for stakeholder engagement studies (Denedo et al.; 2017; Dey & Russel, 2014; Vinnari & Laine, 2017; Tregidga & Milne, 2020).

In this sense, a fourth step guide was developed in order to summarise Poloudi et al. (2016) and Gregory et al. (2020) contributions while taking into consideration previous studies in accounting literature, see below in Table 3.

**Table 3 - An Issue-based Stakeholder Identification Model**

Steps	Assumptions	Action	Description	Reference
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First Step	Issue-based stakeholder identification	Select an issue (or event, project, case, etc).	An event or issues should be selected in order to identify the stakeholders involved.	Poloudi et al. (2016), Gregory et al. (2020), López et al. (2020), Denedo et al. (2017), Dey & Russel (2014), Vinnari & Laine, (2017) Tregidga & Milne (2020).
Second Step	Initial list of stakeholders	Build an initial list of stakeholders	The organisation's initial stakeholder list should be developed to think about who is directly and indirectly involved in the event/issue.	Poloudi et al. (2016), Gregory et al. (2020).
Third Step	Expanding the initial list, built on further investigation on the field	Build a final list of stakeholders	The researchers should be open to emergence of stakeholder during the fieldwork, once due to power and political dynamics, some of them could be hidden from the initial list.	Poloudi et al. (2016), Gregory et al. (2020).
Fourth Step	The issue of representativeness	Reflect upon boundaries of exclusion	Representativeness in this model is related to the effects of setting boundaries for practical purposes. There are two types of exclusion emerged from the issue-based stakeholder model. Firstly, those stakeholders that are not a legitimate stakeholder regarding the issue. Secondly, the stakeholders that were not identified as such due to the identification process itself. In the last case, stakeholders are legitim. The critically process of representatives should lay on segregating who is out and should be part of the organisation's boundaries.	Poloudi et al. (2016), Gregory et al. (2020), and Butler (2005).

Source: Author.

### 2.1.3. Stakeholder Engagement in Plural Spaces

This piece of writing presents a literature review on stakeholder engagement. The focus of this review is on plural spaces, as such, relevant concepts and different theoretical approaches will be explored in order to clarify and posit this thesis in the literature. Therefore, part one discusses the theoretical perspective that see stakeholder engagement problem as a consensus-building solution, versus, the conflictual view, which emphasis antagonistic subjects and only temporally and unstable consensus as part of stakeholder engagement in plural spaces.

Stakeholder engagement discussion and develop of a body of knowledge, concepts, and mechanisms, etc., in accounting literature may not go back too long in the past. On top of it, the political dynamics and use of information in plural settings may still be under-researched. Thus, perpetrating the doubt whether pluralism has a potential to consider multiple perspectives, enhancing corporate responsibility, then increasing benefits, or

brings more bureaucracy, is another discursive business cases, then being harmful to organisations and its constituencies.

However, the recognition of accounting information and its technologies as a non-neutral tool in the context of pluralistic democratic society were longer introduced. In 1995, Mouck published a reflection regards the role of information and how it is intertwined with ethical, moral, power and political dynamics within organisations. Based on Laclau and Mouffe's discourse theory, he claims that corporate accountability, mainly financial reporting, attempts to silence other voices, "representing a threat to the healthy functioning of a pluralistic democratic society". In this sense, he emphasises and challenges the political aspects of accounting information in such a pluralistic democratic society.

After more than one decade of Mouck's (1995) work, Mouffe's agonistic approach was adopted as a theoretical lens in dialogic accounting and has rapidly increased in the number of studies, inaugurated with Brown's (2009) paper of dialogic accounting principles. Nowadays, it has been established as one of the main theoretical frameworks in dialogic accounting literature. In the early stages of the literature, the body of stakeholder engagement research in dialogic accounting has been constructed and further investigated mainly through the disclosure of information and reporting to external stakeholders (Tregidga & Milne, 2020).

In contrast, limited research was undertaken within the organisational realm (O'Dwyer & Unerman, 2006; Dillard & Roslender, 2011; Dillard & Yuthas, 2013). Management accounting research is known to be very fragmented in nature (Zimmerman, 2001; Hopwood, 2002; Ittner & Larcker, 2001; 2002; Lukka & Mouritsen, 2002; Malmi, 2010; Lukka, 2010). In the matter of pluralism and participation, it is indeed. Firstly, management accounting and information are under-researched in the agonistic dialogic accounting literature. Then, the recent papers that focused on the such issue are fragmented in approaches, theoretical perspectives as well as management accounting and control mechanisms investigated (Timming & Brown, 2015; Irvine & Moerman, 2017; Kaufman & Covaleski, 2018; Laguir et al., 2018; Martinez & Cooper, 2019).

However, even though limited, Jesse Dillard and colleagues undertook a series of investigations into stakeholder engagement framed by dialogic accounting and democratic theory (Dillard & Roslender, 2011; Dillard & Yuthas, 2013; Vinnari & Dillard, 2015; Dillard & Vinnari, 2018).

Dillard and Roslender (2011) published one of the first reflections on management accounting and information from dialogic accounting and stakeholders' perspectives. The authors articulate the idea of heteroglossic MACs to facilitate polylogic discourses within a disputed context with competing conceptualisation of morality. This theoretical essay emphasises the need to develop creative forms of management accounting and control systems, forms that allow plural and competing views to co-exist within organisations.

The heteroglossic MACs work is complemented by Dillard and Yuthas's (2013) paper. This theoretical study emphasises the importance of addressing multiple stakeholders' information needs, often competing information, within MACs to open up organisations. The authors conclude that critical dialogic literature should pull the dialogue and recognition of the hegemonic consensus feature of accounting systems and push the debate towards agonistic pluralism.

In the sequence, Vinnari and Dillard (2015) emphasise the "moment of decision" as a gap to be fulfilled by dialogic accounting informed by agonistics. They draw upon agonistics and actor-network theory from Bruno Latour to consider and theoretically reflect upon forms of decision-making which considers the interests of all members of society. Although they claim to advance agonistic dialogic accounting by introducing realistic



forms of democratic governance, very little guidance and no empirical consideration are presented.

Dillard and Vinnari (2018) propose introducing the concept of critical dialogic accountability. The objective was to expand the dialogic accounting literature by offering a way to conceptualise accounting systems in conflictual and multiple-interest societies: a shift from an accounting-based accountability system to an accountability-based accounting system. In this way, they argue that accounting systems should be designed considering plural constituencies' accountability demands and information needs. In doing so, they ground the primary goal of Dillard and colleagues' works: to advance the under-theorised and under-researched forms of management and accounting for decision and accountability within organisations.

Management accounting information and its mechanisms have the potential to enable democratic pluralism, dialogue and participation within organisations (Dillard & Roslender, 2011; Dillard & Yuthas, 2013; Vinnari & Dillard, 2015; Dillard & Vinnari, 2018). However, several researchers still claim that general governance mechanisms, which include disclosure of accounting information and MACs, are a barrier to achieving stakeholder engagement and participation.

Hence, accounting needs to keep going and advancing studies in such topics. In this sense, further empirical investigation is needed. *This thesis is situated in such a gap. The absence of empirical studies and limited theoretical investigation on the potentials and constraints of accounting information and its mechanisms in enabling pluralism through stakeholder engagement.*

The main argument is that management mechanisms were traditionally designed to attend to managers' interests and not stakeholders' ones (Dillard & Roslender, 2011; Vinnari & Dillard, 2015; Dillard & Vinnari, 2018; Laguir et al., 2019). Dillard et al. (1991, p. 619) state that "one of the primary functions of management accounting is to provide inputs for management decisions" and that "the manager is constantly evaluating these activities and choosing among alternatives, attempting to make choices that will effectively and efficiently utilise available resources".

Stakeholder theorists explain:

Business is a set of value-creating relationships among groups that have a legitimate interest in the activities and outcomes of the firm and upon whom the firm depends to achieve its objectives. It is about how customers, suppliers, employees, financiers, communities, and management work cooperatively to create value. Understanding business means understanding how these relationships works. The managers' job is to shape and direct these relationships (Phillips et al., 2019, p.3).

According to Rönnegard and Smith (2019), the organisations' social norms are grounded on the shareholder supremacy assumption. This assertion clarifies why multiple stakeholders' engagements are so challenging to be institutionalised. As the authors argue, the social norms frame managers to consider shareholders' interests through the operation of the governance structure and the MACs. Therefore, the social norms will lead the decision-makers to prioritise the shareholders' interests rather than multiple stakeholders in order to be accepted, well-recognised, and find a living space within the organisation. In this view, the MACs are a mechanism to legitimise managers' actions aligned to moral understanding of who is an organisation's stakeholder (Dillard & Vinnari, 2011).

These findings are congruent with prior studies in interdisciplinary literature that management mechanisms are not adapted to plural needs and, as such, are a barrier to plural participation (Lopez et al., 2020). In this sense, the information needs of multiple stakeholders are not supported by accounting and its mechanisms (Dillard & Vinnari,

2018). Hence, further investigations on the manager and multiple stakeholders level can be insightful to the accounting literature.

I close by bringing a few studies that attempt in a fragmented manner to address the problematics of information for pluralism and stakeholder engagement. Firstly, Dillard and colleagues (Dillard & Roslender, 2011; Dillard & Yuthas, 2013) highlight the need for plural accountings, but no direction was created. They highlight that one of the primary difficulties is to identify, collect and report what information matters to plural constituencies. And they suggest that these questions should be pursued by accounting scholars.

Dillard and Yuthas (2013, p. 118-119) state that “field research is needed to identify the interested groups, their needs, and their values, as well as the most effective means of communicating with them”. In the sequence, “as these attributes are identified, the associated information requirements would need to be specified.”. They also inquire about new ways to disclosure such information. This, I call, a typical organisation-centred approach to the problem of stakeholder engagement.

In the issue of what information and for whom it is important the stakeholder identification question should emerge. So, another open question in the subjective level is who are the legitimate stakeholder. Accounting scholars have long been taken for granted the discussion of stakeholder identification, however, the MACs, disclosure of information and how accounting information emerged and is operationalised is dependent of who the managers consider legitimate stakeholders.

Recently, a relevant body of accounting knowledge has focused on counter-accountings (citar). They are important mechanisms for multiple stakeholder perspectives. However, rather than focuses on counter-reporting and narratives, I search for fulfil the gap from understanding the information flow (the spaces where it emerges and what type of information), and how this information is used (rhetorical and dialogic communication) within a power and political, social scene. In this sense, it contributes to expanding (1) understanding of the information that matter for stakeholder engagement from multiple views, (2) how this information is used in context by different social actors.

In this sense, the gap can be addressed by the study of stakeholders’ experiences and their engagement practices through the use of accounting information from multiple perspectives in disputed settings. University budget is an accounting mechanism which is always disputed and embedded in power and political dynamics (Dyball, Wang & Wright, 2015). As such, it is a rich setting to investigate stakeholder engagement. In this sense, the understanding of participatory budgeting can advance knowledge of stakeholder engagement and accounting and management mechanisms in dialogic accounting literature, bringing answers and opening new questions to other interdisciplinary literature as well.

## 2.2. DIALOGIC ACCOUNTING LITERATURE: AN AGONISTIC PERSPECTIVE

According to Tregidga and Miles (2020), the “idealisation of stakeholder dialogue” (Horving et al., 2018) seeks consensus among antagonistic subjects. In accounting literature, especially SEA research, this idea was extensively argued through the inclusion of stakeholders’ influence on organisations (O’Dwyer et al., 2005). On the one hand, engagement was framed as the pursuit of improvement in accounting reporting (Adams & Larrinaga, 2007; Adams & McNicholas, 2007; Bebbington et al., 2007). On the other hand, researchers recognised the complex problem of engaging stakeholders (Unerman &

Bennet, 2004; Owen, Swift & Hunt, 2001; O'Dwyer et al., 2005; Clune & O'Dwyer, 2020).

Since then, researchers have focused on understanding the complex stakeholder engagement process from a broader perspective. It includes the empirical investigation of different stakeholders' perspectives in different contexts, and the study of multiple-stakeholder and contested settings, decentring from an organisational view of engagement (Denedo et al., 2017; Vinnari & Laine, 2017; Dillard & Vinnari, 2018; Tregidga and Miles, 2020).

Accountants do not merely “convey” information; their representations play an active role in (re) constructing social worlds. [...] Through its influence on economic and social exchanges and the mediation of conflicts, it impacts significantly on peoples' lives. (Brown, 2009).

Dialogic Accounting has its roots in the knowledge that accounting needs to facilitate new and more forms of democratic decision-making and accountability (Boyce, 2000; Brown, 2009; Cooper & Johnston, 2012). It has been so long since Power (1992) challenged accounting theorists to reframe the concept of accounting and its technologies out of the notion of neutrality and “merely technical”, thus, a part of social and political interests. Almost 30 years after that, the accounting community already needs a shift from monologic in accounting studies.

“Mainstream accounting is notably monologic in approach”(Brown, 2009, p. 316). Its narrative remains overwhelmed by the assumptions of the economic approach. It is a “view from nowhere”, yet (Nagel, 1986). It is still “impartial”. For monologic accounting, “the facts speaking for themselves”. Remarkably, “mainstream accounting “depoliticizes” accounting through a denial of the political” (Brown, 2009, p. 316).

In this sense, the unidimension of accounting has implicitly, but also explicitly – look at IASB and FASB stakeholders' target – privileged ones in place of others. It is probably not that the traditional forms of accounting improve participatory and democratic spaces. Accountants and accounting researchers should think in an accounting that takes pluralism seriously, which is multi-voices and is conscious of the nature of diversity of stakeholders' values and interests (Brown, 2009).

Addressing this subject, Accounting, Auditing and Accountability Journal has organized a special issue about “taking multiple perspectives seriously”. Brown, Dillard and Hopper (2015) published a paper called “Accounting, accountants and accountability regimes in pluralistic societies: taking multiple perspectives seriously” and synthesized the papers published in that special issue. “The challenge, in brief, is to “take multiple perspectives seriously” and develop democratic means of incorporating these multiple perspectives to produce meaningful reforms in organizational and state policy arenas” (Brown, Dillard & Hopper, 2015).

Concerned with advancing critical dialogic accounting in a pluralist dimension, Brown (2009, p. 314) addressed the question: “What type of democracy? How is democracy to be understood?” and stood on Laclau and Mouffe's agonistic democracy. She established the roots for critical dialogic accounting: “These draw from agonistic political theory to argue for an approach that respects difference, takes ideological conflict seriously and is sensitive to the complexity of power dynamics” (Brown, 2009, p. 315). Since then, other researches have developed many studies aiming to improve the potential of dialogical accounting and its practical implications (Dillard and Vinnari, 2018).

Dialogic accounting rejects the idea of a universal narrative, preferring “to think of societies as contests of narratives” (Addis, 1992, p.649), with

democratic institutions exposed to the “full blast” of diverse perspectives and interests that implies (Michelman, 1998). Accounting thus becomes viewed as a vehicle with the potential to foster democratic interaction rather than a set of techniques to maximize shareholder wealth and construct “governable” others (Miller and O’Leary, 1987). (Brown, 2009).

Laclau and Mouffe’s work, whose political theorization is contrary to Habermans’ and Rawls’ deliberative democracy, argue for a non-consensus conflict, with foundations in post-structuralist and post-Marxist streams (Vinnari and Dillard, 2016). The incompatibility of values and ideologies and asymmetry of power are the fundamental principles of Laclau and Mouffe’s agonistic democracy. Mouffe’s agonistic pluralism model “proposes establishing a pluralistic politics that recognizes the inherent presence of conflict and diversity but enfold them within the democratic process” (Vinnari & Dillard, 2016, p.28). So, “hegemonic struggles, which are central to democratization, require the ability to think and act politically.” (Brown, 2009, p. 320).

Based on the agonistic approach, Brown (2009) developed eight principles to enable dialogic accounting to guide a shift from monologic accounting to dialogic accounting. As synthesized in Table 4.

**Table 4 - Critical Dialogic Approach**

Principles	Description
<b>1. Recognize Multiple Ideological Orientations</b>	Recognize the presence of different assumptions, values, and interests associated with alternative political perspectives that call for different accountings.
<b>2. Avoid Monetary Reductionism</b>	Avoid reductionist representations of complex political choices and trade-offs as number assignments require, possibly unjustifiable, strong value and reality assumptions.
<b>3. Be Open About the Subjective and Contestable Nature of Calculations</b>	Counter arguments based on claimed objectivity and determinacy by recognizing the inter-subjectivity of “facts” so as to facilitate challenge and reconstruction of the dominant hegemonic regime.
<b>4. Enable Accessibility for Non-Experts</b>	Identify and communicate unknowns and uncertainties so that all interested parties can understand and evaluate the anticipated implications of various alternatives.
<b>5. Ensure Effective Participatory Processes</b>	Allow participants to construct their preferences and engage in critical reflection and discussion (consider trade-offs consistent with their perspective, culture, etc.).
<b>6. Be Attentive to Power Relations</b>	Be aware of the power to frame and the power to impose by dominant elites.
<b>7. Recognize the Transformative Potential of Dialogic Accounting</b>	Recognize a facilitating potential for critical reflection, discussion, and learning at the intersection of the technical and social.
<b>8. Resist New Forms of Monologism</b>	Once a pathway is chosen, the new dominant ideology (hegemony) must be immediately challenged, and its right to dominate brought into question.

Source: Adapted by Brown (2009) and Vinnari and Dillard (2016)

The table above is shown the eight principles of dialogic accounting. The author is drawing on agonistic democracy, which recognises that different constituencies have different ideological orientations (principle 1), that there is always asymmetry in power relations (principle 6), and the constantly challenged and non-consensus nature of democracy (principle 8). Ensuring the direct agonistic principles, she advanced some accounting-based principles related to the calculation-neutrality nature of accounting (principles 2 and 3) and the supportable role of accounting in enabling democratic accounting (principles 4, 5 and 7).

Following seminal Brown's (2009) work, many researchers call for more social and environmental accounting forms that impact the practical world. Some methods were developed across the last years, such as triple bottom line reporting, full cost-accounting and silent/ shadow account. Almost all of these methods were developed based on the mainstream approach. At the same time, there has also been a call for more tools that enable stakeholder engagement in report statements and more participatory forms of social organizations (Boyce, 2000; Thomson and Bebbington, 2004, 2005, Brown, 2009). Thus, Brown's (2009) seminal work and the following social accounting with a democratic vein have focused on the development of solid bases for theorizing more democratic accounting technologies.

Furthermore, Brown (2009), mindful of the limitations of the concept and the impediments to its implementation, brought us some future directions. She realised that dialogic accounting, like other social accounting perspectives, has been under-theorised, so it is imperative that accounting researches further more reflective and critical forms of developing dialogic accounting and its tools, not just theoretical but with possibilities to implement it. Some of the main limitations are highlighted below.

Data availability to provide multi-perspective accounts: data are not in the information systems. One reason is that information is not collected. (a) Experts should be facilitators to present information most effectively to promote dialogic interaction and learning. (b) socio-political barriers are likely to prove far more problematic in future investigations (Brown, 2009).

Resistance of managers and the accounting profession. (a) Decision-makers also often object to participatory approaches on the basis that they are time-consuming and costly. (b) Managers need to be prepared to permit "voice" (Brown, 2009).

Another kind of problem is the institutionalised culture of "neutral" analysis. So, it may be difficult for actors to recognise that there are no "right" answers. Then, some stakeholders may not be able to listen to others and just talk to them from "well-entrenched positions" (Brown, 2009).

Brown (2009) observed that the agonistic approach recognises the need for action and the need for "talk" to come to an end at certain points. It requires the recognition of politics. Although challenged, dialogic accounting remains a response to one of the major social issues of the twenty-first century: "the capacity to live with difference" (Brown, 2009, p. 337).

### 2.3. ACCOUNTING AND PARTICIPATORY BUDGETING

Participatory budgeting (PB) is currently widely spread, once local governments and policymakers in Western countries have embraced PB as a mechanism towards pluralistic democracy based on participation, deliberation and citizen engagement values (Jayasinghe et al., 2020, p. 2). In this direction, Uddin and colleagues define PB broadly as including citizen participation and the engagement of elected members and administrators in budgeting (Uddin et al., 2011; Uddin et al., 2017).

The PB definition is quite diverse, the same as I argued above for the stakeholder engagement concept, and the range of participation varies across PB initiatives (Uddin et al., 2011). The UK Local Government Association's website (2023) states that "participatory budgeting is a form of citizen participation in which citizens are involved in deciding how public money is spent. Local people are often given a role in scrutinising and monitoring the process following budget allocation".

Usually, PB is operationalised in committees or forums, where the broad public has a share of representativeness in the decision-making of budgeting allocation. Although the definition of participatory budgeting is broad and open, for this research purpose, I define participatory budgeting as a form of stakeholder engagement in the context of the public sector and the dispute for control and use of public resources.

The emphasises on the political nature of budgeting and participatory budgeting is not new. Covaleski and Dirsmith (1988) highlight the political, disputed and powerful nature of the budgeting process, and the technical view of it as a means to legitimise powerful positions:

Cyert & March (1963) have defined budgets as both the substance and result of political bargaining processes that are useful for legitimizing and maintaining systems of power and control within organizations (see also Zald, 1970a, b; Pondy, 1970). Similarly, Pfeffer (1981) argued that a particularly effective way of influencing resource allocation decisions is to do it as unobtrusively as possible, such as through the apparently objective mechanism of the budgetary process which tends to legitimate subjective and political decision-making processes (see also Pfeffer & Salancik, 1974, 1978). These theorists considered budgeting as a socially constructed phenomenon rather than a technically rational function driven by and serving the internal operations of organizations.

With this definition in mind, I address questions regards stakeholder engagement in the disputed participatory budgeting of a Brazilian university from an agonistic dialogic accounting perspective. It will allow me to argue about power and political dynamics, which involve such participatory governance configuration, trying to unveil what is hidden, and bring to the fore the political dynamics in disputed context, highlighting the conflictual nature of pluralism, instead of moving away from it (Tregidga & Milne, 2020).

The emphasis on the conflictual nature, a common aspect of the agonistic perspective, has insights into PB literature. Prior literature in critical accounting tradition has already addressed issues of power and politics in participatory budgeting. In the myriad of research perspectives, theories and methods applied, there are two distinct approaches towards accounting in the context of PB.

On the one hand, critical researches expose the discursive and theatrical aspect of budgeting in enabling participation, shedding light on the hegemonic power of elite groups. For instance, Uddin et al. (2011) investigate participatory budgeting as a spectacle and as an accounting technology that contributes to modes of exercising power. They claim that more participatory tools are used without critical intent. There is no intent to give power and influence to plural constituencies. In this sense, the organisation creates a participatory and inclusive image where “the spectacle is a pacification tool” (Uddin et al. 2011, p. 307).

While Jayasinghe et al. (2020, p. 2) argue that PB in some local governments has become merely a consultative process to create an image of innovation and participation. They argue that the low level of participation is, in fact, a consultative process, not a participatory one. Sharing the same opinion, Kuruppu et al. (2016, p. 14) state that “the budget game appeared to them one worth being played in that they refrained themselves from voting against the budget, legitimating the PB practice and contributing to the chairman strengthening his power position in the council”.

On the other hand, researchers emphasise the emancipatory potential embedded in PB practices, once it can bring plural perspectives together and enable learning and emancipation (Bryer, 2011; 2014; Célérier & Cuenca Botey, 2015). For example, Bryer (2014, p. 2) investigates the role of participatory budgeting in supporting greater ontology

plurality and “their role in integrating actors’ goals, abilities, and perspectives that typically are excluded from dominant ontologies”.

Although Bryer (2014, p.2) claims to overcome the discursive approach, I argue that she was not capable of resolving the tension between discourse and emancipatory studies of PB based on her findings: “participative budgeting support the actors’ different concerns to take part in wider social life through actions including workshops, demonstrations, and various cultural and educational activities”.

Fauré and Rouleau (2011) cited that “accountants’ strategic role in the budget fabric is central, even though it may sometimes be paradoxical”. In line with them, I posit that the tension between the emancipatory potential in budgeting and accounting technologies and the discursive and calculative practice are coexistent and thus paradoxical. Therefore, in order to increase participation and emancipatory potential, researchers must deal with power and political barriers for stakeholder representativeness (identification) at one level, and forms of participation which are legitimate and can influence the outcomes, on the other level.

Kuruppu et al. (2016) claim that the emancipatory potential of PB practice in democratising organisations and opening space to marginalised groups in society is contested. I believe that there is still a gap and open questions regarding the use of accounting technologies and possibilities by multiple stakeholders regards the power and politics embedded in disputed context. In this sense, a gap remains to be filled: how accounting shapes the political arena in a PB and how the subjects use accounting information to act and politically articulate their interests and views.

Although I critique Bryer’s (2014; 2011) view of PB and the focus on the emancipatory role of accounting in organisations, I value her emphasis on using accounting information by subjects. I believe that research that sheds light on accounting users is paramount to advance in such issues, as accounting is a tool used by the subject and can be either discursive or emancipatory. From a subjective approach, few researchers approach the issues of accounting technology and its potential to shape and be shaped by socio-political struggles in the context of stakeholder engagement and PB.

In this sense, this investigation directs attention to two dimensions. Firstly, I drew on an agonistic perspective to answer stakeholder engagement questions in the disputed budgeting event at a Brazilian university. In doing so, this research contributes to PB studies by emphasising the paradox socio-politic dynamic of PB. Rather than conceptualise accounting and its mechanisms, for example, the budget, as a unilateral relationship, this research emphasises the use of accounting technologies and languages by multiple users in articulating its political space. Such understanding expands Bryer’s (2011), which studies how accounting practices form part of an organisation and how members learn and develop an understanding of themselves, others and the organisational reality. A more subjective view will add to the agonistic perspective, which addresses the effect of such democratic models on people.

Accounting is not a thing that imposes a definite structure to organisations, but a human practice through which individuals can perceive and develop their activities and ambitious collectively. [...] By identifying how accounting practices are involved in relational dialogues between individual and collective needs, the paper has questioned static and uniform representations, and brought into focus purposive and socially real dynamics of change (Bryer, 2011, p. XX).

In arguing so, she emphasises the performative role of accounting in managers’ and subjects’ engagement and participatory practices. In the agonistic literature, Brown (2009, p. 313) calls for accounting systems that are “more receptive to the needs of a plural

society; one that is ‘multi-voiced’ and attuned to a diversity of stakeholders’ interests and values’. However, “these studies have told us little about **the specific politics of making accounting systems more participative and ontologically pluralistic**. The reason is the persistent tendency **to see power as invariably asymmetrical and external** (Dillard & Ruchala, 2005), which leads studies to draw a distinction between a present of oppressive monologic modes of accounting, and a future of emancipated, dialogic forms (Bryer, 2014, p. 4).”

Bryer (2014, p. 4) continues:

This theoretical commitment could also explain the apparent contradiction between concerns for a participative approach that captures people’s differing views (Bebbington et al., 2007), and the scarcity of ethnographic studies. To avoid these theoretical dead ends, and address the gaps in critical accounting highlighted in this subsection, what follows argues that we need to develop the research questions, hypotheses, and propositions, of our critical anthropological approach.

I agree with the content but disagree with the solution for this tension. Funny enough, a common contradiction of pluralistic forms of seeing the world (and the research), according to Mouffe (2000). Finally, Fauré and Rouleau's (2011) study has an outstanding contribution to my proposal. Firstly, they focus on understanding how accountants and middle managers influence the outcomes of the budgeting process and deal with each other's conversational tactics, focusing on accounting technology as a means to achieve personal ambitions and as a strategic competence within organisations. I admire this approach. I believe it can inform the agonistic discussion that I intend to expand.

Firstly, the authors focus on the various use (strategies) of accounting tools to influence the budgeting process's outcomes and deal with other subjects in the field. In this sense, somehow, they need to address the issue of power and politics. However, they did not and thus let those questions open. "In this paper, we have limited our interpretive analysis of how accountants and middle managers use their knowledge of the global strategy when communicating about numbers" (Fauré & Rouleau, 2011). Their results indicate that "MCs accomplish their strategic role less by disseminating top management's strategic discourse than by ensuring a "pedagogy of numbers" among SEs. Accountants' strategic role in the budget fabric is central, even though it may sometimes be paradoxical." (Fauré & Rouleau, 2011).

In this sense, investigating stakeholder engagement practice and the individual's experiences is important because people use accounting and its mechanisms, not organisations. If the barrier is the mechanism, we should investigate people's experiences in such spaces and their information needs. Secondly, from a multi-stakeholder perspective, I would be able to analyse the manager's influence on participatory budgeting and budgeting engagement, and I would be able to analyse stakeholders' influence on participatory budgeting and budgeting engagement, both considering their identity, spaces of engagement and use of information.

Besides, influenced by a post-structuralist tradition, I believe that Bryer's (2014) position expands PB's boundaries, including more people. However, there will always be an exclusion (constitutive exclusion) in pluralism. In this sense, accounting research should continue to track participation and engagement in organisations in order to gain a deep knowledge of questions that are still open from a discursive perspective. That knowledge can expand possibilities to marginalise groups' actions in context. It will allow us to look beyond the conventional boundaries of accounting and organisational life.

Furthermore, she states that the single case study risks oversimplification because (1) the case study limits theorisations regards ontological pluralism and the politics of



enhancing this potential; (2) although the case study has the richness of socio and historical context, it misses the comparative potential to argue regards the potential and constraints of budget systems. This limitation makes clear that she misses the richness of context and the power and political dynamics in order to try to argue for the emancipated potential of accounting.

## CHAPTER 3

### 3. *METHODOLOGICAL PATH*

Chapter three describes in detail the methodological path chosen in this thesis. I initiate by presenting this research's ontological and epistemological background. I am grounded in accounting studies' interpretative and critical research tradition (Chua, 1986; Gephart, 2004; Gendron, 2018). As such, I aim to articulate responses and a conversation with this stream, in particular, from a post-structuralist view. In addition, I explain my ontological perspectives that shape my view of the world and the role of organisations in society, the method and theories that influenced me and somehow impacted the research problem chosen and the light shed on it.

Secondly, I describe the research strategy. This section allows the reader to understand the overall view of the research process undertaken to address the research's objectives. The research strategy draws on the complexities of the field and is informed by Tregidga and Milne (2020), where the empirical field is divided into two phases. Firstly, I undertook an extensive documental analysis. The objective was to gather a view of the institution and to delineate the research problem. Besides, phase one supported the identification of stakeholders for the purpose of this research. The second phase was based on semi-structured interviews with 20 individuals. The objective was to understand engagement practices and the role of accounting mechanisms.

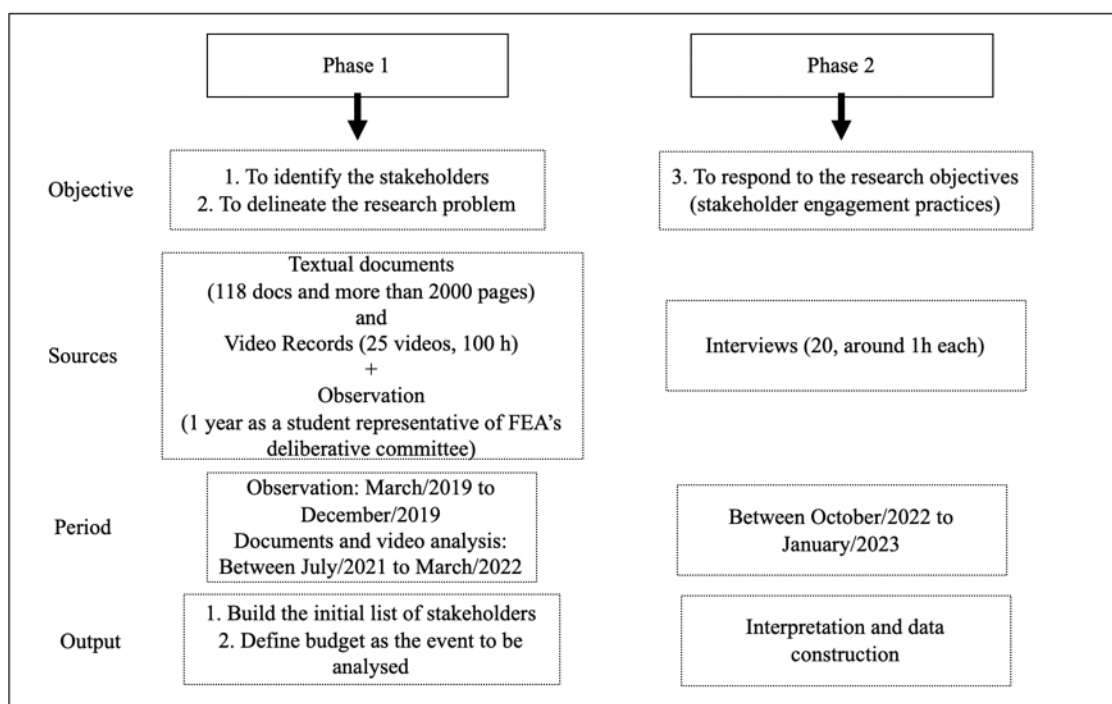
Thirdly, I describe how the fundamental concepts of this research were operationalised. In this sense, two main concepts are relevant: stakeholder identification and stakeholder engagement (including participation). Furthermore, key concepts of this research, for instance, participatory budgeting, accounting information, spaces of engagement, and identity, were not defined but emerged from the field. Therefore, the first part presents the concepts that inform stakeholder identification and the construction of an initial list of stakeholders. This list comprises the potential interviewees in phase two. Then, the second part presents the theoretical framework that guides the investigation of stakeholder engagement practices based on Tregidga and Milne (2020).

Finally, subsections four and five emphasise the construction of evidence in phases one and two of the research and their analytical procedures, respectively. I reiterate that although phases one and two were separated in this chapter, the data interpretation was informed by the triangulation of textual and video documents and interviews with multiple stakeholders in the field. To close, I critically reflect upon my findings regards the aspects that influence the interpretation of data and the narratives and stories conveyed.

#### 3.1. RESEARCH STRATEGY

This section presents the research strategy of this thesis. As explained above, an inductive-qualitative approach was chosen due to the complexities of the research context and paradigmatic construction. In order to clarify the methodological procedures, I present the research design below in Figure 4.

Fig. 4. Research Design



Source: Author

As I approached the field in the first stages of this investigation, I acknowledged the complexities of the field, its institutional environment, and the interrelationship among its stakeholders. Therefore, the first strategy was to compete for the election of student representative in the deliberative committee of USP's business school (FEA) for one year. The objective was to comprehend the power and political dynamics, and the social norms of a deliberative committee in the university.

Having been elected, I undertook an observational study in 2019 as a student representative. The experience informs my understanding of the university and its social norms, and power and political dynamic. Furthermore, I informally watched students' assemblies and joined public gatherings during the period. Although the experience was not systematically analysed as an observational or ethnographic study due, firstly, the fact that I did not officially ask permission to record or observe the meetings for research purposes. Secondly, at this point, I still needed a research problem or objective to investigate. Thus, I opt for a free form of observation.

During the observational step, I realised that I would need to separate the research into two phases due to the complexities of the field. Phase 1 had two objectives, firstly, identify stakeholders and delineate the research problem. From the middle of 2021 to March 2022, I undertook an extensive documental analysis, including several university statutes, rules of procedures and UC meetings. Consequently, the budgeting event was chosen to be analysed. Therefore, I undertook a detailed analysis of the minutes of meetings related to budgeting discussions at UC e BC committees. Finally, I watched 25 videos of UC meetings to complement documental analysis. The UC meetings video record was relevant to highlight the stakeholders' dispute and UC political arena. The output of phase 1 was the definition of a research problem and the selection of budget as the event of analysis, and then, based on this, I defined the initial list of stakeholders.

The second phase was directed to engagement practices. Phase two's objective was to respond to the research question regards engagement practices and the role of accounting

technologies in the budget dispute of a Brazilian public university. To achieve it, I undertook 20 interviews between October/2022 to January/2023. The interview guide was semi-structured and adapted based on Tregidga and Milne's (2020) framework. As a result, the interviews allowed me to deepen my understanding of the context, social scene, stakeholders' interests and demands, all embedded in a power and political frame. This research was approved by the ethical committee of the University of São Paulo.

### 3.2. RESEARCH PROCESS: DEFINING HOW TO OPERATIONALISE THE THEORETICAL CONCEPTS

In this section, I describe the fundamental concepts of this research and how they were operationalised. In this sense, two main concepts are relevant: stakeholder identification and stakeholder engagement. For the stakeholder identification, I needed to draw a frontier of who would be considered stakeholders for this research purpose. Otherwise, I would be unable to delimit the budgeting event in a time space. For stakeholder engagement, I needed to know what it means to engage with and within an organisation, in order to be able to ask interviewees questions. Therefore, in the first part, I addresses the stakeholder identification methodology. In the sequence, I approach the modes of understanding stakeholder engagement practices.

#### 3.2.1. Stakeholder Identification

*In examining a large and complex organisation, one should first identify key stakeholders when conducting a stakeholder analysis (Pouloudi et al., 2016).*

The stakeholder identification was based on the four steps of “Issue-based Stakeholder Identification Model” developed in previous stakeholder section. Table 5 summarise the operationalisation of each component.

**Table 5 - Stakeholder Identification Process**

Step	Action	Methodological Guide	Empirical Results
<b>Issue-based stakeholder identification</b>	Selecting an event	Identify the issue on the organisational setting	Budgeting process
<b>Initial list of stakeholder</b>	Building a final list of stakeholders	Apply documental analysis in order to identify who engage with the issue selected	Initial list with 59 stakeholders selected (see in the next sub-section).
<b>Final list of stakeholders</b>	Expanding the initial list, built on further investigation on the field	Identify during the interviews the emergence of stakeholders, and ask for interviews opinion of who to interview (snowball technique)	18 stakeholders were identified during the process.
<b>The issue of representativeness</b>	Reflecting upon boundaries of exclusion	The interpretation and narratives should pull the representativeness as a construct of analysis	Description of a critical reflection upon boundaries of exclusion.

Source: Author

The issue selected was the budget process, based on the relevance of the dispute among stakeholders. During the documental analysis, I identified that budgeting allocation is responsible for a significant discussion on UC, dedicating two monthly meetings at the end of the year to be approved. At the same time, due to the importance of such a process, a committee comprised UC members were created to address budgeting and financial decisions and analysis.

The initial and final list of stakeholders was built during phases 1 and 2 of the research. While the initial list was based on documental and video analysis, the final list was constructed based on interaction with stakeholders during interviews. In addition, the process of expanding the initial list is relevant once it can unveil social actors that impact the budget dispute. Finally, the issue of representativeness, a feature of plural spaces, was analysed, and I will present it in the results and discussions sections.

### 3.2.2. *Stakeholder Engagement*

To operationalise the concept of stakeholder engagement, I draw on Tregidga and Milne's (2020) work. Tregidga and Milne developed a research around an environmental dispute in New Zealand. From their data, the authors systematise a framework of stakeholder engagement, which enable stakeholder engagement researchers to guide into three main aspects: the contested issue, identity and spaces of engagement.

**The contested issue.** The contested issue is an event, issue, project, which is multi-stakeholder and, as a consequence, antagonistic, plural and disputed. In this sense, to comprehend stakeholder engagement, one needs to select an issue to analyse in depth, the context, the disputes, stakeholders' claims and demands, decentred from the organisational view.

**Identity.** The identification of stakeholder and its groups, interests and demands are a key aspect to understand stakeholder engagement. Furthermore, to explore how the groups see themselves and the others, brings relevant contribution regards the political and power frame, and the engagement practice.

**Spaces of engagement.** Spaces of engagement are a key category on studies of disputed settings. It usually emphasis formal and informal spaces, as well several committees where the deliberation and social actors discussions and articulations occurs.

In addition, I consider that an extension of this three categories can be beneficial to accounting literature and to this research objective. Thus, I added two more components to the stakeholder engagement analysis: **information and accounting technologies**, and I pulled **power** as a category to be analysed separated (for details and explanations, please, return to the literature review on stakeholder engagement and Tregidga and Milne's (2020) framework).

Information was added because I needed to understand the role of accounting, and emphasising it allowed me to ask other types of questions. The other category is power. Although the authors have power considerations, I take the critique of the lack of power emphasis seriously and then pull it as a category of analysis. Again, doing so allows me to ask questions regarding power in the field and advance in my analysis of aspects that are often dismissed.

Furthermore, I highlight that key concepts of this research, for instance, participatory budgeting, accounting information, spaces of engagement, and identity, were not defined but emerged from the field. The choice of doing it is because this research draws on an inductive-qualitative approach, and to get a deep understanding of the field and its particularities, the emergence of data is key to further knowledge regards a topic.

### 3.3. METHODOLOGICAL PROCEDURES ON PHASE 1: THE COMPLEXITIES OF USP, ITS MULTIPLE COMMITTEES AND NETWORK OF STAKEHOLDERS

The first phase of empirical work comprises the aspects involved in getting to know the fieldwork, the complexities of the USP, University Council (UC) and (Budget Committee) BC's management system, their legal and management structure, and the interrelationship among USP, UC and BC and with other committees. Besides, the sources selected for phase 1 of analysis were paramount to defining the initial list of stakeholders. In order to do that, I focused my attention on the regulatory composition of different committees, the video recording analysis of UC meetings and BC documents. By selecting the members of these committees and the people involved in the budget process, the initial list was defined. The following two sub-sections details the first phase's source of evidence and data analysis.

#### 3.3.1. *Sources of Evidence*

Data collection methods are directed by the research questions and objectives (Gephardt, 2004). In this way, the objective of phase 1 of analysis is (1) to get to know the USP's governance system and the influence of legal requirements; (2) to understand how the main budget committees (BC) work, which include UC, BC and CODAGE; and (3) to understand the complexities of multiple agents' positions. The pieces of evidence selected for phase 1 reflect the needs to understand the complexities of the USP, UC, BC and CODAGE governance system, their legal and management structure, and the interrelationship among USP, UC, BC and CODAGE and with other committees.

Furthermore, the sources chosen were paramount to defining the initial list of stakeholders. The initial list was set based on documents by selecting the members of these committees and the people involved in the budget process. Then, it was complemented with video recordings of UC's meeting. The objective was to highlight the constituencies that are actively involved in the budget discussions. In the following sub-sections, I will detail all the documents, video recordings selected, and the interview procedures for phase 1 of the analysis.

##### 3.3.1.1. **Documental Data**

USP has a vast amount of documents available for analysis due to its very regulated environment. The organisation is a public university called "autarquia de regime especial" (autarchic of special regime, free translation) maintained by the São Paulo State. This type of public institution has autonomy for educational, managerial, disciplinary action and financial and asset management.

The documents were selected on the USP norms' website (<http://www.leginf.usp.br/?cat=16>), where the set of documents, such as a statute, norms, regulations of the university and its several committees is disclosed. Moreover, the UC's and BC's members' composition, minutes, and deliberations were accessed on the USP Secretary's webpage ([http://www.usp.br/secretaria/?page\\_id=508](http://www.usp.br/secretaria/?page_id=508)).

The documents were selected in order to understand the USP and its committees' complex governance system, objectives, and responsibility, especially regarding the budget event. In this way, the following documents were gathered: statute, general rules, minutes and deliberations statement from the USP and three committees: UC, BC, and CODAGE.

The minutes and deliberations statement from UC e BC comprise the period of 2018-2021. Annex II presents a list of documents applied in phase 1 of the analysis.

The list of documents was the primary source of evidence in phase 1 of the analysis for understanding the governance and legal structure of USP, UC and BC, and the interrelationship among them, and defining the primary list of stakeholders. The documental analysis was complemented with other sources, such as video recordings of UC Meetings and interviews with UC and BC's members for defining the final list of stakeholders and to gather evidence of the budget system for phase 2 of the analysis.

### 3.3.1.2. Video Recordings Data

*Video research is an increasingly important method of research. [...] It provides unique analytical affordances to researchers and also presents unique tensions, such as the ability to rewind or to see multiple participants' perspectives concurrently, that traditional qualitative research methods generally do not afford (Ramey et al., 2016).*

The video recordings of UC meetings are an important source of evidence regarding the university's budget deliberations, participation and its stakeholders. Besides, it contains important data on the budget procedures, thus the videos are a relevant source of discursive analysis and can expose the stakeholders who decided to engage in the decision-making of budget issues. In this sense, for phase 1 of the analysis, the videos were gathered in order to give details about stakeholder identification to set the initial list of stakeholders for this research purpose.

Firstly, I accessed the USP website [<http://www.usp.br/secretaria/?p=6157>] and the YouTube channel of UC called "Sala do Conselho Universitário" (UC's room, free translation) [<https://www.youtube.com/c/SaladoConselhoUniversitarioUSP>] to get access to the UC Meetings video recordings. Since 2016, the meetings were recorded and then disclosed on the USP website and YouTube channel for access to its community.

I collected data from 2018 to 2021. During this period, the UC gathered together seven times in 2018 and seven times in 2019, face to face. In 2020, beginning of the COVID-19 pandemic, the UC meetings took place six times, from which the first one was face-to-face, while the other five meetings took place online. In 2021 the UC committee gathered its members five times, three took place online, and two meetings took place in a hybrid format, face-to-face and online. On average, the meetings took 4 hours long. The list of videos is presented in Table 6.

**Table 6** - List of UC Meetings for phase 1 of analysis.

Code	Date	Duration	Description
<b>Vid1</b>	13/03/2018	4h21m	Video recording of UC meeting 988.
<b>Vid2</b>	29/05/2018	2h42m	Video recording of UC meeting 989.
<b>Vid3</b>	26/06/2018	04h29m	Video recording of UC meeting 990.
<b>Vid4</b>	11/09/2018	02h55m	Video recording of UC meeting 991.
<b>Vid5</b>	13/11/2018	05h06m	Video recording of UC meeting 992.
<b>Vid6</b>	11/12/2018	02h14m	Video recording of UC meeting 993 first part (in the morning).
<b>Vid7</b>	11/12/2018	5h00m	Video recording of UC meeting 993 second part (after lunch).
<b>Vid8</b>	19/03/2019	3h37m	Video recording of UC meeting 994.
<b>Vid9</b>	11/06/2019	1h53m	Video recording of UC meeting 995.
<b>Vid10</b>	25/06/2019	3h55m	Video recording of UC meeting 996.

<b>Vid11</b>	15/08/2019	4h34m	Video recording of UC meeting 997.
<b>Vid12</b>	27/08/2019	2h56m	Video recording of UC meeting 998.
<b>Vid13</b>	19/11/2019	3h52m	Video recording of UC meeting 999.
<b>Vid14</b>	17/12/2019	04h27m	Video recording of UC meeting 1000.
<b>Vid15</b>	10/03/2020	2h19m	Video recording of UC meeting 1001 first part.
<b>Vid16</b>	10/03/2020	2h00m	Video recording of UC meeting 1001 second part.
<b>Vid17</b>	23/06/2020	5h22m	Video recording of UC meeting 1002.
<b>Vid18</b>	15/09/2020	5h22m	Video recording of UC meeting 1003.
<b>Vid19</b>	24/11/2020	4h30m	Video recording of UC meeting 1004.
<b>Vid20</b>	15/12/2020	5h08m	Video recording of UC meeting 1005.
<b>Vid21</b>	09/03/2021	6h52m	Video recording of UC meeting 1006.
<b>Vid22</b>	29/06/2021	6h26m	Video recording of UC meeting 1007.
<b>Vid23</b>	24/08/2021	3h23m	Video recording of UC meeting 1008.
<b>Vid24</b>	30/11/2021	4h41m	Video recording of UC meeting 1009.
<b>Vid25</b>	14/12/2021	2h57m	Video recording of UC meeting 1010.

Source: Author

The video and document analysis were applied in constructing the initial list of stakeholders. In the following section, I will describe how the data was organised, coded and analysed to (1) set the initial list of stakeholders and (2) detail the budget procedures.

### 3.3.2. *Method of Analysis*

The data analysis for phase 1 is a contextual and historical analysis (Uddin, 2009). It takes into consideration the understand of the past as a key component of the social dynamics analysed. The objective is to get a time-space frame which is meaningful to data interpretation and analysis.

In order to use the data, I organised, categorised and coded the documents, videos recording and interviews using MAXQDA2022. The technological tool was fundamental in managing a huge amount of documents interrelated among them, as much as to deepen the data triangulation with other data sources mentioned in the previous section. It allows me to easily navigate among different sources of data, bringing new insights to the research project.

#### 3.3.2.1. Documental Analysis

The analysis of the USP's documents was initiated with a close reading of the official documents of the institution in chronological order to understand the legal and regulatory scenario and to determine the structure within the university that would be investigated. Thus, the first group of documents (DocG1, see Annex II) were analysed, comprising the USP's statute and general rules, and its updates and index.

The UC is the university's deliberative committee and the main locus of discussion and deliberation regarding USP's strategic decisions. Therefore, in order to deepen the knowledge about the case, the set of UC's documents was analysed, such as UC's rules and updates, UC's regular meetings documents, such as minutes and deliberation statements. This set of documents is called DocG2.

Then, having decided to focus on the budget process, the documental analysis shifted to the BC committee. BC is a permanent committee of UC. The objective is deliberate about budget and asset management decisions. In this manner, the BC rules, deliberations and BC's minute meeting (DocG3) was analysed.

**Table 7** - Data Sources Summary.



Group of Documents	Documents Included	Data Source	Description
<b>DocG1</b>	Doc1	USP's Statute	The Statute of 32 pages.
<b>DocG1</b>	Doc2, Doc3	USP's General Rules and its update	The General Rules with 77 pages plus its update 1 page.
<b>DocG1</b>	Doc4	USP's Statute and General Rules	The list of themes and topics dealt with in the statute and general rules with 45 pages.
<b>DocG2</b>	Doc5, Doc6, Doc7, Doc8, Doc9, Doc10, Doc11, Doc12, Doc13	UC's Rules and its updates	The UC Rules plus 8 updates (total 15 pages).
<b>DocG2</b>	From Doc14 to Doc59.	UC's regular meeting documents	Minute and Deliberation Statement from UC's meeting in the period from 2018 to 2021 (total 2.112 pages).
<b>DocG3</b>	Doc60	BC rules	The document indicates the BC rules established in USP's documents (1 page).
<b>DocG3</b>	From Doc61 to Doc68.	BC Deliberations	BC deliberations regarding new procedures (total 12 pages).
<b>DocG3</b>	From Doc69 to Doc111.	BC meetings' minute	Minute from BC meeting in the period from 2018 to 2021 (total 557 pages).

Source: Author

The groups of documents were created to aggregate the documents based on the criteria of "scope of work": USP, UC or BC. In this way, the indication of the set of documents will facilitate the description of the following analysis (1) by mentioning the documents of a committee in general terms, or (2) by indicating the whole group of documents. The single document will only be mentioned if it is necessary for giving meaning to the analysis or its procedures.

### *USP's Governance and Legal Structure (DocG1)*

The set of documents related to USP's governance and legal structure comprises USP's statute, general rules, an index and updates, see Table 8. They are the basis on which the university operates in educational and management aspects. Thus, the first objective was to read the documents to get familiar with them and code the main elements of university management. The 155 pages were read and categorised in the software MaxQda2022 in round 1 coding.

**Table 8** - Analysis of DocG1.

Code	Description
<b>Round 1</b>	The objective of coding round 1 was to categorise the main aspects and guidelines of each document regarding university management.
<b>Round 2</b>	The objective was to analyse the set of codes from round 1 and combine similar categories into (1) one group or (2) a code family.
<b>Round 3</b>	The documents were analysed in searching for BC, CODAGE and UC's positions. Then, the legal guidance was categorise together with a broader group called stakeholders, which includes "UC/BC's president", "full members", "students representative", "general secretary", and "special guests". The main objective was to determine the initial list of stakeholders. The coding process focused on people instead of procedures.

Source: Author

The next step was to re-read the DocG1 and analyse the previous categorisation. The objective in round 2 of coding was to double-check the round 1 coding and combine similar coding categories into (1) one group or (2) a code family.

The round 3 of coding comprises a search in DocG1 documents for BC, CODAGE and UC's positions. The governance and legal rules establishes in a great importance the university stakeholders and the engagement process. Because of that, the round 3 coding aims to get details about subjects' positions and power structures within the university.

#### UC's Rules and Regular Meetings' Documents (DocG2)

The set of documents DocG2 comprises UC's rules, and regular meetings' documents, such as minutes and deliberation statements. The total number of pages analysed was 15 to UC's rules and 2112 pages of regular meetings' documents. The coding process of these documents is detailed in Table 9.

The round 1 of coding was done in the following documents: Doc5, Doc6, Doc7, Doc8, Doc9, Doc10, Doc11, Doc12 and Doc13. They are related to the UC's rules. The objective of the analysis was to read, get familiar with the data and categorise the general aspects of the document such as UC's rules and rites, operation and membership.

**Table 9** - Analysis of DocG2.

Code	Description
<b>Round 1</b>	The objective of coding round 1 was to categorise the general aspects regarding UC's rules and rites, operation and membership.
<b>Round 2</b>	The objective was to analyse the set of codes from round 1 and combine similar categories into (1) one group or (2) a code family.
<b>Round 3</b>	The documents were analysed in searching for BC, CODAGE and UC's positions. Then, the UC rules were categorised together with a broader group called stakeholders, which includes "UC's president", "full members", "students representative", "general secretary", and "special guests". The main objective was to determine the initial list of stakeholders. The coding process focused on people instead of procedures.

Source: Author

The next step, round 2 of coding, was to re-read the DocG2 and analyse the previous categorisation. The objective was to double-check the round 1 coding and combine similar coding categories into (1) one group or (2) a code family.

The round 3 of coding comprises stakeholder analysis. The documents from Doc5 to Doc13 were re-read in order to find BC, CODAGE and UC members' positions and power structures in the UC committee. The results bring to light evidence of stakeholder identification and engagement process.

The UC's minutes and deliberations, 2112 pages in total, were analysed in support to the video analysis and will be mentioned in the next section, "video analysis". The minutes are detailed written material, and the deliberation statements present the decisions deliberated by the committee on a specific date.

There are two reasons to apply documental analyses with video analysis. Firstly, the UC's meeting is broadcast on an online platform. Thus, secondly, the official documents can both support and be confronted with what is conveyed in the video recordings.

#### BC's Rules and Regular Meeting Documents (DocG3)

The set of documents DocG3 comprises BC's rules, and regular meetings' documents, such as minutes and deliberation statements. The total number of pages analysed was 815 pages. The coding process of these documents is detailed in Table 10.

Round 1 of coding was done in the following documents: Doc60, Doc61, Doc62, Doc63, Doc64, Doc65, Doc66, Doc67 and Doc68. Doc60 is the BC's rules. The rest of the documents are BC's deliberation statements. The objective of this analysis was to read, get familiar with the data and categorise the general aspects of the document such as BC's rules and rites, operation and membership.

**Table 10** - Analysis of DocG3 – Rules and Deliberations.

Code	Description
<b>Round 1</b>	The objective of coding round 1 was to categorise the general aspects regarding BC's rules and rites, operation and membership.
<b>Round 2</b>	The objective was to analyse the set of codes from round 1 and combine similar categories into (1) one group or (2) a code family.
<b>Round 3</b>	The documents were analysed in searching for BC, CODAGE and UC's positions. Then, the BC rules were categorised together with a broader group called stakeholders, which includes "BC's president", "full members", "students representative", "general secretary", and "special guests". The main objective was to determine the initial list of stakeholders.

Source: Author

In Round 2 of coding, I re-read DocG3 and analyse the previous categorisation. The objective was to double-check the round 1 coding and combine similar coding categories into (1) one group or (2) a code family for the group of documents DocG3.

The round 3 of coding comprises stakeholder analysis. The documents from Doc60 to Doc68 were re-read in order to find BC, CODAGE and UC members' positions and power structures in the UC committee. The results bring to light evidence of stakeholder identification and engagement process.

For the BC's minutes, from Doc69 to Doc111, the coding process had one more step. Firstly, I analysed a single document in order to create the coding procedures, once the documents were more extensive and paramount for this research purposes. The coding process is described in Table 11.

**Table 11** - Analysis of DocG3 – BC meetings' minutes.

Code	Description
<b>Round 1</b>	The objective of coding round 1 was to categorise the general aspects of BC meetings regarding its rites and procedures. The data was categorised into events: "expedient", "for Discussion", "process to be endorsed", "process to be reported", "budget distribution propose", "budget review", among others.
<b>Round 2</b>	The objective was to analyse the set of codes from round 1 and combine similar categories into (1) one group or (2) a code family.
<b>Round 3</b>	The events were analysed and then categorised into two categories: budget process (with subcategories) and contract analysis (with subcategories).
<b>Round 4</b>	The code family called "events", excepted for "process to be endorsed" and "process to be reported". Then, the meeting participants were categorised into a broader group called stakeholders, which includes "BC's president", "full members", "students representative", "general secretary", and "special guests". The objective was to determine the initial list of stakeholders.
<b>Round 5</b>	The fifth round of analysis aimed to investigate the initial list of stakeholders, and its budget-related roles, positions and the persons that occupied it in a time-space. In this sense, the codes were analysed in detail in order to picture the roles, values, and interests of each of the 59 stakeholders identified.

Source: Author

In this way, in Round 1, in order to get as much detail as possible, I categorised and organised the data based on the type of BC's discussion: "expedient", "for discussion", "process to be endorsed" and "process to be reported". Other categories were less frequent but coded as well, such as "to the knowledge", "budget distribution propose" and "budget review".

Round 2 of coding had the objective of double-checking the previous categories. In this way, I re-read DocG3 and organise the categories when necessary, combining similar coding categories into (1) one group or (2) a code family for the group of documents DocG3. From this process emerged the relevance of adding Doc118, Public Administration of São Paulo State Act of 1998, which was included in Annex II. It is a São Paulo legislation that guides the BC's activities and other university management committees.

Round 3 of coding analysed the data regards its approach to budgeting allocation dispute or daily analysis of BC. Therefore, the data was coded into two distinct sets: budget process and contract analysis. The budget process event became the main source of documental analysis.

Round 4 of coding analysed the code family called "events" and "intersection of BC with other stakeholder groups". The stakeholders were identified by active engagement with the budget process. In this case, BC members, special guests, and UC members who make suggestions, questions or inquiries during UC meetings and/or are cited in BC minutes were listed. The part of BC's minutes called "expedient" and "participants" was especially valuable for analysing stakeholder participation and identification.

Round 5 of coding furthers the round 4 processes. Firstly, the members of the initial list receive a code within the system, from STK1 to STK59. For example, the rector became STK58. Secondly, I made a profile for each of them with general information regarding the member positions (and previous positions) within the university and outside of university walls, as, for instance, members of any NGO, political party, and so on. The objective was to determine who are they, what was the period that they occupied a specific position, their previous roles within the university, their network of relationships, and the group that they are part of and represent.

### 3.3.2.2. Video Recordings Analysis

The set of video recordings (25 in total) analysed in phase 1 aimed to gather evidence regarding the UC works and procedures, the interrelationship with UC, which is the governance and deliberative committee of USP, and other university committees. During the data analysis, the BC was highlighted as the locus of the budget process, and in this way, become a focus on the initial coding process of video recordings. Table 12 presents the video analysis procedures for phase 1.

**Table 12** - Analysis of UC Meetings.

Code	Objective	Duration	Description
<b>Round 1</b>	Categorise main events	101h01m of video analysis	The objective of coding round 1 was to categorise the main events of the UC Meeting. During this round of coding, the group of documents DocG2, which includes UC's minutes and deliberations statement, were applied for coding, helping to select the main events.
<b>Round 2</b>	Systematise the code system	101h01m of video analysis	The objective was to analyse the set of codes from round 1 and combine similar categories into (1) one group or (2) a code family.

<b>Round 3</b>	Categorise “Clips” from the code “Budget events”		The objective of coding round 3 was focused on the broad category of budget from round 1. In this sense, I analyse in more detail the “clips” created from that category, aiming to construct categories related to budget events/deliberation/discussion.
<b>Round 4</b>	Defining key stakeholders involved in budget deliberations		The coding round 4 analysed the clips categorised as budget events. The objective was to determine the initial list of stakeholders, considering the persons who engaged in the budget discussions.

Source: Author

In the round 1 of coding, the videos were coded in a similar procedure compared with documental analysis. In round 1 of coding, the videos were watched in full length (a total of 101h01m of video analysis) and, then, categorised regarding the main events. In this phase of analysis, DocG2 (which includes UC’s minutes and deliberation statements) assists the process of coding for video recordings.

The UC’s minutes describe the major events and discussions of the meeting, being an important tool in categorising the events (round 1) and determining the stakeholders involved in the process (round 4). The deliberation statement comprises the main decisions of the UC meeting, synthesising the deliberations after the discussion that took place in the assembly. In this sense, departing from the UC Meetings video recordings, I could further and deepen the functions of this committee, being an important source of data triangulation.

Round 2 of coding had the objective of double-checking the previous categories. In this way, I re-watched VID (the group of 25 video recordings) and organise the event categories when necessary, combining similar coding categories into (1) one group or (2) a code family.

Round 3 of coding focused on the broad category of budget from round 1. In this sense, I analyse in more detail the “clips” created from that category, aiming to construct categories related to budget events/deliberation/discussion.

Round 4 of coding aimed to identify the initial list of stakeholders. I analysed the code family “budget” from UC meetings categorisation. The persons who made any comment related to budgeting during the UC meetings was identified as a stakeholder due to their interest in engaging in budget deliberations.

### 3.4. METHODOLOGICAL PROCEDURES ON PHASE 2: STAKEHOLDER ENGAGEMENT PRACTICES

The second phase of the investigation aimed to collect information through semi-structured interviews. The objective was to respond to the research question regards stakeholder engagement practices and the role of accounting technologies in the budget dispute of a Brazilian public university. In the sequence, the first part details the sources of evidence and the procedure for undertaking the interviews. The second part describes the data analysis method, triangulation with phase one’s data, and making sense of data through coding, interpretation and construction of the narratives.

#### 3.4.1. Sources of Evidence

##### 3.4.1.1. Interviews

The second phase of this research was based on interviews. The objective was to comprehend stakeholder engagement practices and the role of accounting technologies

from multiple stakeholders' perspectives. To achieve it, I undertook 20 interviews between October/2022 to January/2023. The interview guide is semi-structured and adapted based on Tregidga and Milne's (2020) framework. As a result, the interviews allowed me to deepen my understanding of the context, social scene, stakeholders' interests and demands embedded in a power and political frame. **This research was approved by the ethical committee of the University of São Paulo.**

For the data collection and construction, two interview guides were developed: an interview guide and a complementary interview guide, see Annex III and IV. Initially, the interview guide was created based on Tregidga and Milne' (2020) framework and structure of three categories: understanding the issue, stakeholders' identities and spaces of engagement. In addition, Gregory et al. (2020) and López et al. (2020) consideration of stakeholder identification and engagement were taken into consideration to reflect upon the framework chosen. As a result, I highlighted issues of power, politics, groups' interrelationship, and the long-term effect of changes and continuity of stakeholders in management roles in the university. Finally, I added accounting literature's consideration of the role of accounting technologies in plural spaces, broadly, although informed by Brown's (2009) dialogic accounting principles.

The interview guide was tested regarding the accuracy and clarity of the questions and duration. Two pilot tests were undertaken. The first was with a university professor who occupied several management positions, including UC and BC at USP. The second one was with a professor who studied at the university and was familiar with the theoretical discussion. Finally, I methodologically discuss the research strategy of this project with one of the authors of Tregidga and Milne' (2020) framework.

After making some amendments, the decision to construct two interview guides was taken due to the challenge of fitting the number of questions in an interview guide of approximately one hour. The main interview guide comprises five groups of questions considering the event/issue analysed, stakeholders' identities, spaces of engagement, power considerations, and accounting technologies. Finally, there was an open question to stakeholders' reflection on the participation and engagement practices within the budget discussion of the USP and to what extent they consider stakeholders are representative of society. The complementary guide comprised the same five blocks of questions. Those questions advance the main interview guide. So, when there was a second interview or the stakeholders were time available, some or all questions of the complementary interview were asked.

The research participants were chosen based on the initial list of stakeholders grounded in theoretical considerations. This initial list comprises 59 members, including the rector's office (group 1), the university management and controllership department, called CODAGE (group2), the budgeting committee members (group 3), several professors and deans of schools (group 4), students representative (group 5), and staff (group 6). As previously mentioned, the snowball technique was applied during the interviews (Naderifar, Goli & Ghaljaie, 2017). The final list of stakeholders comprises 67 members.

Initially, I sent an email invitation with information regarding the research and the ethical considerations approved for the 67 stakeholders identified. The stakeholders were asked to participate in the interview and suggest the best date and time for participation, which was conducted online. I sent an online meeting invitation via Google Meet software if the invitation was accepted. The final number of interviews is twenty, see Annex V for detailed information. Table 13 presents the number of interviews per stakeholder group.

**Table 13 - Stakeholder Group Description**

Group Code	Group Description	Number of Interviews
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1	Rector and his staff	1
2	CODAGE members (president, directors, and employees)	3
3	BC members (professor members, including BC president; students are included in group 5)	7
4	Directors of Unit (professors that do not hold other university management positions)	3
5	Students representative in BC and Co	5
6	Staff representative in Co	1

Source: Author

In preparation for the interviews, I searched and built the profile of the stakeholders. I aimed to be prepared for their influences, networks, and roles in the university and outside the institution. The search was undertaken on search sites and social media. It was essential because some were active in the public and political sphere or private institutions and also due to the fact that this research methodology decentres from organisational views and sheds light on multiple stakeholders' perspectives.

During the interviews, firstly, I mentioned the ethical procedures, and I emphasised that they could drop out of the interview at any time, including a posteriori. Then, I requested permission to record the interview. At the end of the interview, I asked if they would be willing to give another interview for further clarification, if that would be the case, after data analysis. All of them make themselves available for further clarification.

### 3.4.2. Method of Analysis

Initially, the data was transcribed verbatim, stored and coded in the MAXQDA2022 software. For data analysis, the same software was used to construct the narratives around engagement practices from the perspective of multi-stakeholders and the role of accounting technologies. Some categories emerged from the field. However, with the help of the framework proposed by Tregdiga and Milne (2020) and adapted, engagement practices were analysed from five perspectives: budgetary events, stakeholders and groups, spaces for engagement, distribution of power and role of managerial information/budget. See Table 14.

**Table 14 – Data Analysis and Coding Process Phase 2**

Steps	Procedure
Organise the data	The interview transcribed, notes and audio recorded were stored and linked in the software MAXQDA.
Round 1	The coding process was based on the interview guide questions. Each block of questions was related to one of five categories: budget event, identity, spaces of engagement, power distribution and accounting technologies. Thus, the questions and answers were attributed to one of those five categories/codes.
Round 2	Round 2 was a free coding process, aiming to emerge insights and the relevant aspects of stakeholder engagement practices and accounting technologies. Many codes were created, making it challenging to construct a narrative.
Round 3	Round 3's objective was to analyse the set of codes from Round 2 and combine similar categories into (1) one group or (2) a code family. It supported the analysis and comprehension of the codes into a structured narrative.
Round 4	The coding process aimed to dig deeper into the five categories constructed. In this sense, I read again the data related to the category

	separately, contributing to understanding each component in the stakeholder engagement practice and their interrelationship.
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Source: Author

Firstly, I organised the data. The interviews were transcribed verbatim and analysed with the support of notes and the audio recorded (relevant to understanding the context and construction of meaning to the quotes coded). I note that the data analysis was undertaken during the period of interviews, which means that after each interview, the notes were typed into a Word file, and the interview record was transcribed verbatim, stored and coded in the MAXQDA2022. Therefore, I analysed the data, considering the set of files and the recent impressions of the interview.

Round 1's objective was to get a first read of the data and organise it into the five theoretical categories. The coding process was based on the interview guide questions. Each block of questions was related to one of five categories: budget event, identity, spaces of engagement, power distribution and accounting technologies. Thus, the questions and answers were attributed to one of those five categories/codes.

Round 2 aimed to make sense of data out of a theoretical framework, even though I recognise that at that point in time, my research was influenced by the paradigmatic choices made, including ontological and epistemological views of reality and knowledge construction, theories chosen and engaged. So, I undertook a free coding process to emerge insights and the relevant aspects of stakeholder engagement practices and accounting technologies. Many codes were created, making it challenging to construct a narrative.

Due to the high complexity of data and the number of codes, Round 3 was paramount to structuring the code system into a meaningful set of codes to answer the research questions, interpreting and creating a narrative to support the claims made. Thus, the objective was to analyse the set of codes from Round 2 and combine similar categories into (1) one group or (2) a code family.

Round 4 aimed to dig deeper into the five categories constructed. In this sense, I reread again the data related to the categories separately, contributing to understanding each component in the stakeholder engagement practice and the interrelationship of each category of analysis.

After the last step of coding, the quotes were selected and sent to a spreadsheet in MAXQDA called QTT. This feature of the system supported the construction of narratives and easy choice of quotes to support the data interpretation. I created five spreadsheets: budget event, stakeholder identities, spaces of engagement, power considerations and accounting technologies. Consequently, these spreadsheets were divided into new spreadsheets containing each element of analysis. For example, stakeholder identity was divided into six categories: rector office, CODAGE, BC, Schools' Directors, students, and staff.

I note that the quotes are excerpts from the interviews. As the interviews were undertaken in Brazilian Portuguese, the initial quotes were also in Brazilian Portuguese. In order to convey this information during the construction of narratives in Chapter 4, I undertook a three-step translation process. Firstly, I correct the Brazilian Portuguese translation to take the oral language vicious out. I reread to verify that the content and meaning of the quote were maintained. Secondly, the translation to English was done in Google Translate. I double-checked the content and meaning again. Then, finally, I use the app Grammarly to check the text in English grammar content. I verified again that the content and meaning are similar to the original transcription from the interview.

Besides, the narratives were historically analysed (Uddin, 2009). The analysis of practices requires the component of socio-historical construct reality and its evolution over time. Furthermore, the historical component makes itself present in all 20 interviews. In



this manner, the five components of stakeholder engagement were constructed within a socio, political and historical framework, comprising a period of 18 years of analysis, from 2005-2022, five rectors' mandates.

The methodological implications will be discussed in the concluding remarks. Nonetheless, the benefits outweigh the possible methodological issues related to the expansion of a period of analysis beyond my own definition (2018-2021). The main reason for doing that is related to the presence of stakeholders in a longer timeframe. In the case study, stakeholders have been present in the institution for over a decade (and sometimes even more). They also have experience occupying different academic and managerial positions in the university and their schools, framing their understanding of the role of the university and themselves.

Besides, a financial crisis between 2014-2018 was highly influential in the actual budgeting dispute, both in the internal dispute for resource distribution and in the external dispute for resource inflows. The financial crisis is the main background that shaped the six groups' identities, altering the spaces of engagement, power relationships and the production and report of information, especially externally. This aspect will be narrated in the next chapter.

## CHAPTER 4

### 4. *STAKEHOLDER ENGAGEMENT IN A DISPUTED SETTING*

The objective of this research was twofold. Firstly, to understand the stakeholder engagement practices in the budget dispute of the University of São Paulo. Secondly, to analyse the role played by accounting and its technologies in engagement practices. In this way, chapter four presents this thesis's main results and the theoretical discussion of findings.

The first part briefly describes the case study, the University of São Paulo. Then, the second part presents results following Tregidga and Milne's framework (2020), comprising the contested issue, collective identity, spaces of engagement, issues of power and accounting information. Finally, the third part discusses the findings through the agonistic lens and the Butlerian contribution to advance agonistic dialogic accounting literature. In this sense, I critically reflect upon power dynamics in the field, the effects of identity demarcation on individuals and engagement itself, spaces of engagement as a strategy to constrain and enable pluralism, and the paradoxical effect of accounting language in the spaces of engagement.

#### 4.1. THE CASE STUDY: THE UNIVERSITY OF SÃO PAULO

This study was developed in the University of São Paulo. This institution is a Brazilian public university maintained by São Paulo State and founded in 1934. In 1989, USP acquired administrative and financial autonomy to manage its resources and steer its strategy. It is one of the few Brazilian public institutions to gain this status, and as we shall see in the following parts of this text, it is the main point of convergence among its internal stakeholders to fight together to maintain the administrative and financial autonomy.

As a public institution, USP is firmly rooted in society's demands. On the one hand, there are claims for more openness and participation, increasing transparency and democratic values in the institution. On the other hand, some stakeholders question the public's view regarding the university's role and openness. The university's role is, they claim, educational and not social, and the university responds to social calls when delivering an excellent education to its students, and research, goods, services and technologies are developed.

In the public and political arena, the University of São Paulo has recently faced public, political and press exposure. It has often been asked about its governance capacity, efficiency, and effectiveness, primarily due to the deep financial crisis in which the public universities from São Paulo state have been immersed since 2010 (Adunesp, 4th of April 2019). The reasons for that are pointed out by different media channels, such as inefficiency in managing public resources and overspending on infrastructure. In April 2019, ALESP [parliamentary committee of São Paulo] decided to implement a called "CPI das Universidades Paulistas" [Parliamentary Committee of Inquiry of Universities managed by São Paulo State]. This CPI aimed to discuss excessive expenses in the public universities of São Paulo state and the presence of left political parties in universities (Nexo, 22nd of April 2019).

When I did a quick research on the internet for the words "USP" and "financial crises" [in portuguese], for instance, some of the newspaper headlines that appear was "Crisis at USP: 10 urgent measures to reverse the institution's decline" (Veja São Paulo, 9th of July 2018); "What caused USP's financial crisis and how to avoid future mistakes? (Jornal da

USP, 16th of May, 2017); "USP: "financial crisis" or financing crisis?" (Adusp, May of 2015); "Fuvest approved (students) will find USP with works stopped and tight budget" (G1, 24th of January, 2019); "Who pays the bills for USP's financial crisis at the Faculty of Education?" (Esquerda Diário, 15th of August, 2015); "USP presents austerity proposal to stop financial crisis" (Agência Brasil, 7th of March, 2017); "Financial imbalance, university missions, and evaluation - Self-reflection at USP" (Terra, 2019); "In a recent book, professors break the silence about USP's financial crisis" (Folha de São Paulo, 8th of July, 2017).

At USP, some efforts were made to understand this challenging scenario. Initially, Professor Jacques Marcovitch organized a book called "University on movement: the memory of a crisis" that allowed the USP community to understand the financial crisis from different perspectives. The book put together a set of texts from professors of different colleges such as business, law, sociology, natural sciences, and so on (Marcovitch, 2017). After that, in the field of public policies, a project, also organized by Professor Marcovitch, was developed, putting together the three public universities from São Paulo state, USP, Unicamp, and Unifesp. This project focuses on developing academic performance indicators to increase university transparency (Marcovitch, 2018; 2019).

As pointed out by Nagy & Robb (2008, p. 1415) "universities have a character and national identity rooted in the cultural and historical norms of the societies of which they are part". In this sense, the University of São Paulo needs to be understood in its "resource limitations, political influences and competitive pressures that are commonplace for those institutions that have a social role" (Nagy & Robb, 2008, p. 1414).

The USP context is markedly plural, hence its divergent and conflictual matters. The complex relationship between the USP and its stakeholders goes beyond the conflicting nature of the universities' role in its context. It is also embodied in the university management and its board compositions. The University Council comprises different stakeholders, including professors, servers, students, staff and other class representatives from civil society. Often, its plurality make this committee, where the main decisions of USP are approved, a battlefield.

To some extent conscious of its social role, the USP also has shown some contributions in different ways to improve its society, such as delivering high-quality education and research, producing more than 20% of the Brazilian research, and doing social services for the community, such as health and dental, providing free museum to the population, and so on. It also has been improving its social accessibility, making its society more equal and inclusive, especially after a law called "Lei de Cotas", which include students from different class and race in the best-ranked Brazilian university (Jornal da USP, 28th of June 2019).

Historically, USP was founded in 1934 to improve and develop its society. Today the USP has almost 100.000 students and 18.000 employees, among professors (around 5.000) and public servers (around 13.000) (Anuário Estatístico from USP, 2022). It had a forecast of almost 7.5 billion Brazilian reais by 2023, of which almost all come from public resources. The institution has also been an important player in Brazilian society's political scenario, as Professor Pedro Dallari mentioned (Jornal da USP, 10th of January 2020), since the shift from a dictatorship government to a democratic regime in the country in the late 1980s.

In this naturally conflicting scenario, more recently in its history, some facts appeared rowdy between multiple stakeholders and USP itself. The implementation of the called "CPI das Universidades Paulista" [Parliamentary committee of inquiry of universities managed by São Paulo State]; the university hospital case; retirement struggles; increase in salaries contestations; budget discussions; funding for research; students, staff

requirements, and so forth, are all examples of the challenge scenario in which the University of São Paulo is embedded.

For the CPI, it was a parliamentary inquiry undertaken in the political sphere of the SP state, which aimed to investigate the use of public resources and overspending in public universities of the SP state. Controversially, it was created in a neoliberal time when the public sector was under scrutiny. After the end of the investigation, the final reporting generally suggests “likely irregularities” in the university management of the three public universities in the SP state and expresses a need to advance in practices known by NPM (new public management). However, the rectors pointed out that the discourse of “likely irregularities” is an example of a lack of understanding of the public universities’ complex university management system by the public and political sphere (Caetano, 2019; Jacob, 2019; Piva, 2019; Knobel, Valentini, & Vaham, 2020).

As a public institution, USP has always had to face the conflicts and challenge scenarios where it is located. The CPI case is just one example of conflicts among stakeholders where things appear to be rowdy. The wide range of stakeholders and public opinion, which has an important role in shaping the broad view of the university, are complex relations that need to be addressed by sorts of organizations that are embodied in key roles of society function as universities. However, USP has to learn how to deal with the complex presence of multiple constituencies in the UC, taking part in the main managerial decision. Therefore, stakeholder engagement practices are a paramount topic to be investigated and given future directions in USP context.

## 4.2. MAIN RESULTS: TREGIDGA AND MILNE (2020) FRAMEWORK EXPANDED

Tregidga and Milne’s (2020) framework adapted is valuable because it systematises stakeholder engagement practices, and in doing so, it emphasises the main components of such practices and their effects. In the sequence, I describe the five components in each sub-section: contested issue, collective identity, spaces of engagement, issues of power and accounting information. As you shall notice, they overlap each other, and their intersection is a source of later discussion.

### 4.2.1. *Contested Issue: Budget Dispute in a Brazilian Public University*

This part describes the budget dispute of a Brazilian public university. In this way, the objective is to shed light on the disputed and conflictual nature of engagement practices to understand it from multiple stakeholders’ perspectives. The period of analysis selected was between 2018 and 2021, the management term of one rector. However, during the data construction and analysis, the historical context emerged as a crucial component of analysis, namely, the university financial crisis, which started in 2014. This event is highly influential to *actual budgeting disputes*, once it shaped individuals’ views of the university and their role as stakeholders in the budget discussion and allocation. The financial crisis appears as the main background shaping the six groups’ identities, the spaces of engagement, power relationships and the production and report of information, altering the internal and external dynamics of budget dispute.

The remainder of this writing follows in four parts. Firstly, I describe the development of budget procedures, including elaboration, discussion, presentation, and approval. The second part presents the financial crisis and its effects on internal and external budget disputes. The third part focuses on the external budget dispute regarding resource inflow from the government, which requires pressure from the university community to maintain

the percentage that has been established since the university got a status of administrative and financial autonomy. Then, the fourth part explores the data regarding the internal dispute around resource distribution and allocation among stakeholders, the share of the cake.

#### **4.2.1.1. The Development of USP's Budget**

The case study is a Brazilian public university maintained by the São Paulo state with an administrative and financial autonomy status. It indicates that the institution does not need to negotiate or passively “wait” for resources inflow from the government to maintain its activities. Thus, receiving a part of government tax, called ICMS, to manage and allocate resources to its activities. Moreover, administrative autonomy indicates that the university community can internally decide how to allocate its resources, following the law and regulations, and then delineate the strategy to improve its educational and research activities.

Stakeholders from groups 2 and 3 (CODAGE and BC, respectively) were the most knowledgeable regarding budget development, as I will discuss in the following section the role of each stakeholder group in the budget dispute of USP. Thus, the BC members (stakeholder group 3) usually stated during the interviews the general procedure for the university's budget, once they are responsible for developing and analysing it together with CODAGE, and they are responsible for presenting it to the UC, finally for discussion, voting and approval.

Therefore, the development of a budget in the public sector - and in the university setting - has two main components: resource inflows and outflows. The first dimension is the revenues. As mentioned, USP's primary income source is the ICMS (government tax destination). The amount is not predefined, as it depends on the government's tax revenue, hence the economic activity. Ultimately, the broad political and economic context of the SP state, Brazilian government and global exchanges impact the budget revenues of USP as it reflects on the SP state tax collection. Currently, the revenues comprise around 5% of the ICMS destination.

*At USP, it is not me [as a person], it is not the president [the BC president, a management position], it is not the rector, and we do not legally have the autonomy not to use the information that the state gives us [regarding tax collection expectation]. We do not have that autonomy. We are an autarchy subordinate to the state (Group 3, BC member).*

In this sense, one of the BC members and a CODAGE member explained that with regards to revenues, the final number, the volume of resources to be presented to stakeholders and used to allocate resources are established by public regulations. Furthermore, the revenue forecast is disclosed by the SP state every month since May, until the final number is given in August. As a result, the budget numbers are an estimation of government expectations of economic activity.

Therefore, the BC committee has no intervention in the revenues. Their relevant work regarding resource income is to analyse the economic expectations to match the state's forecasts. They do it to better plan and thus allocate resources with a secure headroom because, in the end, the state number is an estimation. Hence, the actual amount received during the current year can be less or more than the number established by the state forecast in August and distributed internally, since the actual income is transferred monthly based on the real economic activity and, thus, the amount of ICMS collected.

Then, once the revenues are more or less established, the discussion turns back to the internal community and resource allocation. Firstly, there is also a set of legal norms and regulations that establishes the limits of the allocation and distribution of resources.

*Regarding the expenses, we analyse the behaviour of expenses, and we have a little feeling in relation to what is possible to do [in terms of regulation and economic-financial capacity]. For example, regarding the salary issue, while we had 85, 90 per cent of commitment to personnel expenses in relation to revenue, we could only readjust the salary as much as inflation. So it was a limitation. Then it is easy. Regarding hiring, a complementary law called 173 blocked [hiring]. (Group 3, BC member).*

In order to distribute resources, a complex relationship of power and politics takes place in several spaces, formally and informally. The demands and interests are plural, and the decentralised governance structure contributes to a fragmented view of the university, where each stakeholder group works, articulates and negotiates to bring more resources to its group.

*So, you often see in the discussion of each budget piece that some units that always felt undervalued due to the distribution criteria always go there [UC stage] to talk. Some units always go there saying: "Look. Our students receive less than others, and our units receive less than others". And then there is the rector, who did not remove money from the unit but did not give more. So, it is a common claim that the unit directors will keep. They maintain it every year. (Group 4, director member).*

*We knew the group of professors, some professors, some units, that were very sensitive to the salary issue. We knew they would raise their hand: "Why is that? Why not that? Why is it missing!". However, there is rarely a direct conversation [with this group] because people would not stop talking [in public and posit themselves politically] (Group 3, BC member).*

During the budget development and the elaboration of a final budget proposal to be presented to the university council, where a more plural network of stakeholders participates, two main committees work together to build the budget distribution proposal: CODAGE and BC. The first one is an executive department of the University of São Paulo. It has the administrative and the controlling structure to support the budget development with budgetary numbers and forecasts. Thus, CODAGE is responsible for gathering historical data, considering key academic indicators to resources distribution, and rectoral demands to report the final budget piece to BC.

*It [CODAGE], which somehow generates numbers. It somehow takes the information from the organisation's finance system, which has the accounts and generates a number. (Group 3, BC member).*

This process is interactive, and the contact of CODAGE, who develop the budget proposal, and BC, who discuss it and support CODAGE work, is daily. Thus, the second main committee is BC.

*So, CODAGE generates the document. However, the discussion of the document is done with the BC. BC changes, adjusts, and is responsible for the document. So, for me, this is*

*a difficult business to deal with, in a legal and formal sense. I mean, [...] for me, that was very weird, but that's how it works, you know. (Group 3, BC member).*

*Contact with BC is practically daily. We work together. Because even during the execution, the BC is responsible for the execution, for monitoring the execution. So, for example, monthly budget execution data, comments on budget execution, and how the financial transfers are being carried out. So we [CODAGE] are responsible for passing the reports to the BC president every month, and the data are on the CODAGE website (after approval from both the BC president and the coordinator here). (Group 2, CODAGE member).*

As quotes 7 and 8 showed, there is a tension between CODAGE and BC's relationship. Especially because CODAGE is the information holder, while BC is responsible for the budget itself. This tension results from the structure that aims to deconcentrate power but simultaneously creates a necessity for power and political articulation between the two committees to function together. This tension will be explored later in this part.

BC is the committee the UC (University Council) elected, and its members are also part of the UC. BC members are responsible for budget development and other financial and asset management activities. There is an idea of isonomy and technicality around BC and its members. Therefore, they are also legally responsible for the university budget piece.

*BC receives a budget proposal [from CODAGE]. And she says “yes, I liked it, but you can change this, you can change that. I would suggest more in this or suppress that.” It is a body of analysis and final record, and it is who signs the proposal. When [the budget] is forwarded to the UC, it has the ownership and signature of the BC. The BC must forward to the UC (Group 2, CODAGE member).*

The rector and his staff complement the collaborative work of budget development. Together with the CODAGE coordinator and the BC president, the three discuss, adjust, and consider several factors, including stakeholders' interests, demands, and the likelihood of it being approved and accepted by UC members — the budget management group<sup>1</sup>.

*Then BC proposes special projects. What does it mean? In addition to everything that was asked for [resources] to keep the boat moving [maintain the structure of the university], we are going to create, together with the dean, projects that adhere to the agenda [strategy] of the duo that won the election for the dean, projects that carry out campaign proposals (Group 2, CODAGE member).*

Finally, the budget must be presented in the UC meeting for voting. Mainly, the members require further clarification before stakeholders approve it or not. The main

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<sup>1</sup> The term “budget management group” refers to the chief of three stakeholder groups identified in this research: rector and their teams (G1), CODAGE (G2), and BC (G3). I created this category to identify the core stakeholders with greater power to influence the budget dispute.

objective of the three budget development actors, the rector, CODAGE coordinator, and BC president, was to present it to reach a high level of agreement and legitimacy.

#### 4.2.1.2. Financial Crisis and Actual Budgeting Dispute

*The University of São Paulo is a very important institution. And the budget is a sensitive debate, especially in times of crisis, when this [accountability and responsibility in the use of public resources] comes up strongly (Group 6 Member).*

From 2014 to 2018, the university budget remained frozen in real terms. In this sense, the demands were not received, and there was no increase in salaries, new hiring, or new projects. More than that, the university opened a program of “voluntary resignation” to decrease the labour costs in the short-term, as soon as possible, and the resources distributed to the several units have shrunk. The risk of becoming financially insolvent was the reason for the measures adopted. So, how did the university dealt with this situation?

*He [the former rector responsible for the financial crisis] claimed that he had to use these resources to benefit the university, so there was no possibility of the state government taking these resources. Isn't it that it got beyond what it could? And, he mainly compromised with wages. Because the investments you use what you have now [single expense], the salary when you commit more than 100% of the budget to salary, then you will have to pay salary again [recurring expense], and there will be no resources, you will be burning financial reserves. And, [what happens] when reservations run out, and there is no more money? And, since the university achieved its autonomy in 1988, from then on, the state government no longer manages the university's budget, right? So the university can use its budget as it sees fit, but it cannot ask the state government for help. But, in the management term of the [former rector], we reached a point where he went to ask the government for help. And then asking the government for help, first is a humiliation. Second, it could perfectly have led the university to lose its financial autonomy. At the time when the state government put money into the university, it could have decided that autonomy was over. The government could decree: "Now I am in charge of your budget". And that is what USP, Unicamp, and Unesp, didn't want to happen, right? But, he [former rector] almost made the university lose even that, right? Your financial autonomy. So important and so well used over these 3-4 decades. Today, things are more or less well structured... Fortunately, we are in a very comfortable situation again, right? (Group 3, BC member).*

Although the financial crisis at the University of São Paulo is not the research topic, during the data construction, it soon became clear that the financial crisis, which got to the top in 2014 (Sasaki, A., 2016), has effects on the institution and on the people that live and manage the university, impacting both the external and internal budget dispute. In this sense, the current financial crisis effects will be mentioned in the sequence.

#### Financial Crisis Effects

The effect of the financial crisis is divided into internal and external to reflect the arenas studied. Externally, the effect was being closely followed by the broad public,



especially the media, and the political actors, which were, for several reasons that are out of the scope of this analysis, interested in the accountability and responsibility of the university. In this context, the stakeholders felt that the administrative and financial autonomy of the university was compromised.

Currently, the stakeholders understand that the university's autonomy is at stake, especially after the financial crisis, where rector Rodas opened the gate to doubts regarding the university's capacity to manage itself administratively and financially. The battle to control 5% of ICMS (USP actual revenue) will be detailed in the following section.

Internally, the financial crisis effects created a problematic scenario to recover over the years that followed Rodas' management term, especially during his successor, Zago. The resources were scarce, directly affecting the resources available to be allocated to the different stakeholder groups' demands.

*Extremely difficult, extremely difficult, in Zago's management, that was a tremendous difficulty period for us. The rector had a huge gap. He needed to cover expenses, and ICMS collection was not good. I am talking about a very great difficulty and cuts on all sides, stopped works, running costs reduced to a minimum, voluntary resignation program. It was a very difficult time (Group 3, BC member).*

The Zago management term was after the rector Rodas. Shortly after Rodas's term, the university had a very complicated financial situation. In this context, the budget dispute's discussion regarding cuts and austerity measures was complex to manage. The austerity implemented during the Zago period was full of cuts and strong resistance from many stakeholder groups, and as the quote below shows, there was no space to ask for demands or discuss the budget allocation. The decisions were centrally decided and implemented in the institution.

*What do you end up with when you do not have resources to distribute? The budget ended up being frozen in real terms from 2014 to 2018. [CODAGE speaking]: "Look, I know your priorities, but this is the amount you must receive. There is not much to do." That is what we did in 2015, 2016, 2017. That is how it was. (Group 2, CODAGE member).*

*This document [which establishes the sustainability index and limits spending with wages] was the result of much questioning at the time. There was even mobilization against [the document] with police repression, etcetera. And [the document] remains. In some ways, [an issue] because it sets a limit for this payroll commitment. And, the salary issue is always a sensitive issue. How much of the budget is allocated to salary? Because of these sustainability parameters and this imposed limitation, this implies or may imply at times, it is not the case today. The situation is ok. It is relatively comfortable. However, it has already implied and may imply in the future moments of cutting... So, not cutting the nominal wage, but in practice, yes, because when you do not reset inflation, you are losing a salary, right? And even how we went through many years with hiring suspensions, so this is always a sensitive issue that is expressed in the budget, but they also express deep political views, views of priorities and these significant issues have to be one of the priorities of political views (Group 6, staff member).*

In the financial crisis context, the cuts in budget allocation, resources destination to schools, lack of salary increases, new hiring, and other stakeholders' demands, indeed, created tension in the political arena and the actual budget dispute.

*Financially, USP's situation was better [in the period analyzed]. However, just when people know that the financial situation is better, sometimes, exaggerated requests for readjustments, salaries, etc [rise]. Hey, You cannot [cannot]. They could not be attended to, and the staff argued that USP had resources that could use them in this way (Group 3, BC member).*

Some interviewees claimed that the dispute and tension regarding budget allocation were even higher when the institution had resources again if the groups' demands were not accommodated. Therefore, the internal context between 2018 and 2022 was especially relevant to discuss participatory budgeting and the “share of the cake”, the period of this research analysis, Vahan management term.

#### **4.2.1.3. External Budget Dispute: Fighting together?**

The USP's external budget dispute is located in the centre of the regional political arena, the São Paulo state politics: the government (executive) and ALESP (legislative). As mentioned, after the financial crisis, the doubt about USP's capacity to manage itself is a very recurrent topic of discussion for many reasons out of the scope of this thesis. However, the effects of the dispute with government members to maintain USP resources and budget incomes are relevant to stakeholders' group dynamics and create a synergy between members to defend university autonomy in some spaces of engagement.

##### *The Nature of External Budget Dispute*

The external budget dispute concerns the administrative and financial autonomy of the university, and the members fight in the public sphere to maintain it. Besides the ICMS percentage, it wants to guarantee that the financial reserves will not be captured by governmental actors to be applied in other areas of the public sphere, such as healthy, security, etc.

*Not it can happen, as it has already happened. If you look, you will find. The Doria project in 2020 was specifically about that. He wanted to transfer the university's financial reserves to the Treasury. The project, it was sanctioned. [...] was a great effort of the university, working to articulate with ALESP, to get the articles referring to this item that were in the bill. (Group 2, CODAGE Member).*

*As universities theoretically have less budget execution capacity, in general, money begins to be left over within the university and the state lacks. This is when people almost always want to threaten the university, capturing their resources. So much engineering work was to protect the universities from resource hijacking. And, to a large extent, this happened because the university, the universities, have slow spending, expense execution. And this law that takes care of the execution of expenses ends up leading to an accumulation of resources that, flagrantly, contrast with the lack in the state (Group 2, CODAGE member).*

Another source of discontentment of government members and political actors is that the university members decide its own salary.

##### *Fighting Together – Allies*

The revenues, which is one of two components of a budget proposal, create an external budget dispute and an alliance among divergent stakeholder groups (in ontology, interest and demands), who are often on the opposite side in the internal political arena in budget allocation, to assure the university income flows.

*Who would question [the government]? The student and trade union movements, at some point, even the institution itself. The very rectories who are always having to do negotiations with the state government, whether to at least maintain it [the inflow of resources] (Group 6, staff member).*

In the quote above, the staff, the student movement, and the university, represented by the rector and his staff, fought the same battle in the external arena and, if not on the same side, at least in asking for universities' rights and demands. One of the reasons is that the inflow of resources is a percentage of a government tax, ICMS. Therefore, the budget amount is not fixed. It creates instability regards the amount that will be received by the institution, hence distributed among its stakeholders.

Besides, the major insecurity is described as the lack of constitutionality of the decree that established the university's autonomy. As such, even the 5% of ICMS is not 100% guaranteed but needs to be negotiated at high hierarchical levels of state, including the government, state's department, and ALESP.

*As the state legislative assembly is very politicized, we had to have guarantees from the State Secretariat that they would defend the universities' position (Group 2, CODAGE member).*

*In the legislative assembly, they do two things. First, they tell assembly members the estimated ICMS collection. Second, they tell how much USP can spend based on ICMS collection. When we talk about the budget, in fact, the budget is an authorization for spending. And that proportion of what will be authorized for each expense are those lines. So, you have a set of lines. This is very negotiable [the authorization of expenses per line], you know? (Group 2, CODAGE member).*

The budget approved in the public sphere is an authorization of spending. The resources income will be received accordingly to government tax collection, hence, economic activity. As described during the interviews, the USP's budget and its administrative and financial autonomy are an exception in the state budget. Due to the public bureaucracy to spend authorization, there are currently surplus and contingency reserves in the university, while in some moments, there is a lack of resources in the state. The comfortable situation in the university, partly due to its capacity to self-manage, makes state actors uncomfortable. Thus, the university's autonomy is at stake. In this sense, the environment creates an external dispute for resources in the public sphere. How do act and articulate political positions in the external budget dispute? Fighting together?

*No, we do not do it together with the rector, although in some moments in particular there was even discussion of doing something together. The problem is that there are differences in approach, in conception. (Group 6, staff member).*

Although the groups of stakeholders are allies in the external budget dispute, they do not act together. The reason is that they have very different views of the world, especially on how to act politically. Mouffe (2000) explains that this is often the case in the political

arena and that although antagonistic groups agree on achieving a goal, they very often disagree on the means to do it. Then, undermining any possibilities of acting together. Furthermore, as will be discussed in the next section, rectors' and the Forum of six' identities are historically, socially and politically constructed as adversaries, the opposite sides of two positions in the arena.

#### CRUESP – Articulation of Three Public Universities

CRUESP is an external committee which comprises the three rectors of the three universities maintained by the São Paulo government, USP, Unicamp and UNESP. They usually act together in the battle to ensure the budget for the universities, as they are under the same regulatory regime.

*When I mentioned that we had many interactions with government bodies to guarantee revenue incursion, this was generally done with the three universities. That this is called CRUESP. It is CRUESP. In fact, it is a body composed of three rectories. Each year, one of the rectors is responsible for chairing this body. And he interacts with government entities, including state secretaries, to obtain guarantees regarding the government's position in relation to the budget (Group 2, CODAGE member).*

The always-present possibility of losing USP autonomy changes the internal budget dispute. So, the effects of USP's financial crisis are reflected in the internal resource distribution, firstly, because it shapes the social actor's perception and feelings, such as fear of losing a right long gained from the government. Second, the actors use this autonomy discourse to reinforce their values and political positions in the field.

*So, this [the external budgetary dispute] was very interesting internally, [with the discourse]: "We need to be fiscally responsible in order to maintain autonomy". That was the rector's speech. A very suitable speech in my point of view, okay? This made all these financial simulations, this type of activity, have effects within the university, right? So, we [BC] incorporated this concept within the BC of maintaining fiscal responsibility in order to maintain autonomy. (Group 3, BC member).*

#### **4.2.1.4. Internal Dispute: Sharing the Slices of Cake**

*People, they look at the budget like a cake: "what piece of cake do I have?". The cake is there, the cake will not multiply by two. So if you take it out of one place, it's going out of somewhere else. And that's not easy. This is understood by some units as conflict, as pressure, as debate at the time of voting (Group 3, BC member).*

In the internal setting, the external friendship and possible alliances in sharing the same interest, suddenly fall apart, and the groups become adversaries in the highly political arena in the university setting. Regards the budgeting allocation, the primary dispute is about sharing the slices of cake.

#### The "Over-the-counter Market": Groups' Demands and Negotiation

*Because we know people who will look different at the budget. You have a group that you will question, you have a group that is only concerned with salary, they do not care about anything at all, and a group that wants to know about flexibility, so this is kind of known (Group 3 Member).*

The “over-the-counter market” is the dynamics of internal budget dispute where stakeholders require more shares of the cake in the budgeting allocation. Some group demands are very known, especially in the case of students and staff. But, on the other hand, the demands of deans of schools are plural and fragmented and much complex to manage.

#### Staff Demands: Salary and New Hiring

The usual demand of staff is about the employee's rights. As such, two crucial demands are an increase in salaries and the hiring of new employees. Nevertheless, the financial crisis effects keep the real increase of salaries frozen as much as the hiring of new employees.

One of the financial crisis effects was the creation of the Sustainability Index, which limited the USP's labour costs according to the budget revenues, consequently impacting new hires and salary increases. A huge movement of resistance followed it in Zago's management term. However, approved, it is a current mechanism to influence budget allocations.

The financial crisis generated an austerity period in the account of USP, influencing Zago's and Vahan's management terms. It reflects the management style of each of them due to the fact that they needed to adapt to and cope with the economic and financial context. I will return to this topic in a later section.

#### Over-the-counter Market of Deans

*The [Schools] units close a lot, so there is not much exchange between them on the budget. In fact, each pulls the blanket to their side (Group 3, BC member).*

The demand for more resources in the budget distribution was recurrent in the internal budget dispute. The reason is that several schools have a limited budget to maintain their activities and invest in infrastructure to research, for instance, or even essential services, such as cleaning and security. The tension is higher, especially because some schools realise they have a tighter budget than other schools.

*There is reasonable stability at this point [budget distribution]. It is just that you cannot take from one unit to give to another. Did you understand? So, to move from one unit to another, you can expect much friction when discussing the budget at the UC, and I attended some (Group 4, director member).*

*Because it is always a dispute, and it's a dispute, right? Large units want an ever-increasing percentage of the budget. Small units feel discredited and are left with a tiny share, so this is a very political process and quite difficult and exhausting for those involved. Both in CODAGE and in BC. [...] And often, this finalization of the budget has to reach the levels of the rectory. It is common for the rector and vice-rector to end up*

*participating in some discussion to resolve what arises in the process (Group 3, BC member).*

Furthermore, the demands can be divided into two parts: ordinary resources and extraordinary resources. The first part is destined to maintain the schools' basic needs, such as cleaning and security, as mentioned. The second demand regards investment and projects. It is usually negotiated in informal spaces or required formally to BC or CODAGE as a supplement resource.

#### *Students' Demands: Student Retention Policy*

The group of students' demands is related to student retention policies. As described in the interviews, they require resources to be allocated to students' retention, a specific line in the budget.

*I sought to have an opinion on everything, but the contributions I made were contributions related to the category of students. Mainly in the budget discussion is the student permanence agenda (Group 5, student representative).*

*What moved me the most, what made me focus the most, was definitely the defence of students, that is, the interests of students. So, in fact, debating student permanence or, in fact, debating security at the university. Debate spaces and grants (Group 5, student representative).*

### **4.2.2. Collective Identities**

Based on the thesis' empirical data, three relevant aspects related to collective identities are highlighted: the stakeholder groups' position regarding the budget dispute, how they are seen by others, and the internal struggles to define the group's identity. In the following, I describe the identity of six groups identified during the research process: rectors (G1), CODAGE members (G2), BC members (G3), directors of units (G4), students representatives (G5), staff members (G6).

#### **4.2.2.1. Rectors (G1)**

*There is a logic in the rector [identity], who has a role, a political role and an institutional role, a strategy. There is a very high expectation in relation to the profile of a rector. They represent [the university's] image [...] (Group 3, BC member).*

The identity of a rector is both the effect of the historical, social and political construction of a rector's political and institutional identity and role within the university context and the identity of the subject that assumes the position of power. It implies that the rector is a collective identity temporarily occupied by an individual who inscribes their own values, beliefs and management style during their management term. For this reason, the individual values, beliefs and academic and political trajectory are expected to be aligned with the rector's historical, social and political construction in the context analysed.

The rector is the foremost authority in the university. He also has an extensive team of support, the rector office, which assists the rector in interactions with the USP community, the internal and external stakeholders. The USP has five pro-rectors, the undergraduate

pro-rector, the graduate pro-rector, the research and innovation pro-rector, the culture and extension pro-rector, and of inclusivity and belonging pro-rector. In particular, the pro-rectors support the communication and dialogue with the USP community in those five spheres. However, data reinforces that the rector and vice-rector are the key stakeholders in the budgetary dispute.

Besides, the rectors represent the interests and demands of a group they represent, who have fought for his/her election. Nevertheless, at the same time, they represent the interest of all university community members, thinking, analysing and planning about the university's strategy and long-term decisions. These contradictory positions reinforce the need to analyse this stakeholder group's political and power position and articulation. Due to their power to influence the decisions made, they are ethically bound to give an account of and be accountable for their decisions.

In analysing the budget dispute in the 2018-2021 time frame, the relevance to consider a broader historical horizon emerged by virtue of the actual effects of USP's financial crisis. Therefore, three main rectors' management terms were highlighted during data analysis: Rodas, Zago and Vahan. The empirical data demonstrates that the first one is the rector that saw the university going into a financial crisis during his management term (2009-2013). Zago is the rector known for his austerity measures to address his predecessor's financial crisis (2014-2018). Vahan was the vice-rector during Zago's management term.

While a successor of Zago's ideas, he established Zago's measures during his management term and, when in a better financial situation and budget surplus, he could open a field to more dialogue and participation (2018-2022). As a consequence of the historical analysis, the data shows that dialogue and participation are theoretical and practical categories dependent on the rector's management style and the financial situation in the management period. A group of manager stakeholders declared that without money to distribute, there is no condition to discuss what should be done and how to allocate discourse, claiming the adoption of a top-down manager style during a crisis period.

These findings highlight two relevant implications. Firstly, dialogue and participation are practised in relation to the budget distribution and not the university's strategy. Therefore, in moments of crisis, stakeholders have no voice to discuss the possibilities of crisis management, steering the university's strategy and modes of efficiently allocating resources and dealing with a financial crisis. Whist, engagement does not depend on participation and the possibility of sitting at the table. Therefore, stakeholders can engage in more than budget allocation, expanding to broader financial debates and strategies.

*I think there is an assumption within this budget, at least in the minds of those who are developing the budget today, that we need to have a budget surplus in order to actually be able to discuss any type of budget novelty, any type of change in the debts that we have or in the way we are going to conduct policies today, for example, the student aid. Nevertheless, there are also various policies implemented in this budget from the rector management, which I do not entirely agree with, but which was worked on for this and managed to reach a result in 2021. And I think that only from that [superplus achievement], which even provided conditions for the new rector [Vahan successor], to be able to discuss the opening of a new pro-rectory, specifically for the issue of students' permanence and assistance (Group 5, student representative).*

Secondly, the challenge of operationalising the conflict is a primary source for not opening up organisations for decision-making, strategy, and budget allocation in times of crisis. There are antagonistic views on this matter. On the one hand, stakeholders from

groups 4, 5 and 6 claim that the rector authority identity is reinforced and performed in this context to centralise budget allocation policies and tight spaces for conversation. On the other hand, manager stakeholders, mainly group 1, 2 and 3, claim that the antagonistic position of stakeholders prevent dialogue and conversation, and decision-making issues such as time and bureaucracy wise could emerge.

Finally, the view of multiple stakeholders regarding the rector's identity, management style and role in shaping the university's strategy depends on the stakeholder group identity. The four quotes below demonstrate the view of three different groups regards the rector's political position. In particular, group 2 tends to emphasise the changes in the rector style. Group 3 tends to bring to the fore the context of university management and the effect on and of the rector's decision. Group 5 also emphasised the rector context and management style. However, mentioning the argument of the rector's historical, social and political role as well.

*How is the budget made? The budget process changes over the years, depending on how each management understands the budget. The rector in charge greatly influences the budget (Group 2, CODAGE member).*

*[In Zago's management] was a challenging moment, was it not? The difficulty in financially restructuring the university was tremendous. Luckily, I had much support from Professor Zago [as a BC member]. He is very firm in his decisions. And we managed, with the growth in revenue and decreasing the inefficiencies, to get the university more or less on track again, right? But I think Professor Zago's performance as a rector was fundamental, helping us reasonably restructure the university, right? (Group 3, BC member).*

*Zago had a policy, in the perception of the student movement at the time, very much like cutting costs, right? Unbind the hold, do not give salary increases to employees, for example. A policy that is a little more like cutting costs, isn't it? (Group 5, student representative).*

*USP had this structure that was more closed, more authoritarian, from the point of view of the decisions taken. And this must have varied from rector management, right? I remember we used to talk a lot about what came before. That, Rodas, he spent money on Persian rugs, and when they [the former student movement] went to occupy USP [the rectory building], it was like a Palace where people ate on a porcelain plate, which was very chic, that he was a spendthrift. There was a bit of that, which was kind of folkloric. In comparison, Zago was seen as the one who came to fix the university's budget. And Vahan, a little like Zago, he was Zago's vice, right? So I think along similar lines, but it took on a different context. (Group 5, student representative).*

#### **4.2.2.2. CODAGE Members (G2)**

*CODAGE must have a relationship of trust with the rector.  
CODAGE is the gatekeeper (Group 3 Member)*



CODAGE is the executive department, the controlling department, of the University of São Paulo, where the civil servant career is the principal workforce.<sup>2</sup> The management positions in CODAGE are filled by the university's professors, who are indicated by the rector. Thus, the rector defines the financial manager and CODAGE coordinator.<sup>3</sup> Hence, being the CODAGE members and, especially, the CODAGE coordinator, a trustee figure of the rector in the management term.

The role of the CODAGE coordinator and their team is to be the gatekeeper of rectors' projects and interests. They have a controllership structure and, as such, the power over the university information and budgeting numbers. They hold the university's information system, accounting numbers and reports, budget history, actual development and assumptions and state projections.

*My big question for CODAGE was, how did you get to this information? Because the great budget debate is based on several assumptions that have already been made by CODAGE (Group 5, student representative).*

Furthermore, the CODAGE is a locus where conflicts did not emerge in the fieldwork – partially explained by the invisibility of the CODAGE as a political group.

*Unofficially, we may have some conflicts, but officially, we are shielded because the one who presents the budget piece to the university council is the president of BC and not the CODAGE [president]. The CODAGE [president] goes public and says a few things, but when it comes to saying the University of São Paulo budget is here, should the budget be considered for next year? The BC does this. The BC will face the political field with its peers (Group 2, CODAGE member).*

The CODAGE department is very strategic and key to the rector's interests. This department has multi-tasks and enables university management, such as stakeholder management, crisis management, and conversation in the political and public arena. However, stakeholders have a very divergent and limited view of the role of the CODAGE department and support on the budget dispute, internally and externally.

For example, some see CODAGE as a strictly technical department, while others do not know that CODAGE exists or what it does. It will depend on the individual experiences and management positions occupied at the university.

<sup>2</sup> CODAGE is defined as a controlling department in this research. I follow the traditional controlling school at FEA/USP, influenced by Professor Armando Catelli, Catelli (2001). In this sense, the controlling term as a department is seen as an organisational locus of information knowledge production and reporting, its technologies modelling and implementation.

<sup>3</sup> The CODAGE coordinator, named as such in this research, is officially known by the CODAGE coordinator in the university structure. I emphasise that the CODAGE chief is hierarchically higher in USP organizational structure and is highly influential and supportive in managing internal and external stakeholders accordingly to rectors' strategies and university policies. Besides, there is evidence that the CODAGE chief is in a similar status to the pro-rectors in the university context, named as such in other SP State Universities.

*Well, as I told you, as a professor at the unit, you do not even know that CODAGE exists. As director of the unit, you know that it exists, but you do not know what it does, right? Being at the BC, I now know it exists and what it does, which is entirely different, right? I now know where to put a claim to those who asked for a budget supplement and how to ask for a budget supplement. I had no idea before (Group 3, director of unit).*

For others, CODAGE is a formal channel to put the schools' demands, inquiries and ask for clarification regarding daily financial procedures.

*On a day-to-day basis, CODAGE is really the body that interacts with the units from a financial and resource point of view (Group 2, CODAGE member).*

In the external spaces, CODAGE has a relevant diplomatic work in the institution's name, supporting the rector on the political discussion presented before.

*In addition to solving problems, we were often asked to advise the rector in particular reasoning, especially when it had to do with USP's relationship with external entities. For instance, to define how I will talk to the governmental secretary and the governor. This level of instruction was almost our daily life. So, CODAGE has a huge political role. In addition to being technical, it also has a political role. CODAGE does much external policy too. You have to make an internal policy to welcome the directors, accept the requests, and make the demand flow. But, you must have this external role regularly (Group 2, CODAGE member).*

#### **4.2.2.3. BC Members (G3)**

*BC should "bring comfort" to people (Group 3, BC Member).*

BC is the acronym for budget committee. BC is the locus of budget development, discussion and design of its presentation to the UC. The budget piece is elaborated by BC and CODAGE together. So, while BC is responsible for its final numbers, CODAGE has the information system and the capacity to create the budget piece for further discussion. As such, they must work collaboratively.

Regarding its member, BC members are heterogeneous. Usually, this committee comprises six professors, two from humanities, two from biological sciences, two from natural sciences, and one student. The BC president is usually someone from the business school. However, in the period analysed, I acknowledge a number of physicians and engineers in the positions, both for BC and CODAGE. The idea of having someone with more aptitude for business, and numbers, reinforces the calculative power of accounting language, which will be discussed in the following parts of this thesis.

Consequently, BC has legitimacy over the budget numbers. It is crucial for the budget dispute once BC has "to sell" the final piece to the UC, in stakeholders' words. Besides, due to the antagonistic positions of UC members and its plural composition, it is reinforced that BC must hold legitimacy to get the budget approved. Hence, the BC needs to maintain its technicity.

Therefore, the BC is seen as a technical committee by part of the stakeholders, while is known by its political character among others in the political arena.

*The BC is more of a technical meeting. So what is chosen there is very important because this will be taken to the UC later [for voting] (Group 5, student representative).*

*The work of the BC has to have a technical base, and it has to have a political perception (Group 3, BC Member).*

A relevant relationship between CODAGE, BC and the rector exists in the budget dispute. While CODAGE builds the numbers and the budget piece, BC is responsible for discussing and approving it, with CODAGE and the rector, more indirectly.

Regarding the other BC members, they seem to be an onlooker on the budget dispute. They do have a role in other decisions and processes in the BC committee. However, when the discussion is related to budget distribution, the data suggest that they watch it more than participate or contribute.

*As a member of the BC and having [Professor X] as chair, I cared more for the Trees and less for the Forest. [Professor X] looked after the Forest. He/she understood where the implications of the various decisions were and what they meant. I had to read the processes that I received to give an opinion. My problem was this. (Group 3, BC member).*

#### **4.2.2.4. Directors of Units (G4)**

The collective identity of directors of units, institutes and schools is heterogeneous and cannot be defined as a unit. Therefore, an exclusive political identity of directors of units is not established in the political arena. They do not congregate together and very often are opposite sides in the dispute of sharing the slices of the cake.

*I think, there is a dynamic of defending the interests of the unit, mainly because we have many institutes and schools short of professors and infrastructure problems. So because of that, I would say there is, in fact, a position today, from part of the professors, in defence of their own institute/school. (Group 5, student representative).*

Directors want to increase their share of the cake, and in asking for that, they can impact and let other directors and their schools with fewer resources, depending on the power held by each director in this relationship. Thus, the power distribution among directors is crucial in this dispute as much as their relationship with the budget management group members.

In some cases, the internal budget dispute among the group of directors can be colossal. A relevant aspect of such dispute is that the directors of units were elected in their schools to represent their schools' interests. Thus, they need to respond to internal pressures and demands.

*When you go back "home" [to the directors' school], you have to explain this to your congregation [the director position in UC]. You have to live with the professor who asks: "Did you not get anything? But, if you were elected here to recover our salary". (Group 3 member, BC member and Director of Unit).*

*The directors, in front of the UC, must register their demands. His complaint or whatever it is because it is recorded in the minutes, on video and in front of an entire community. If he, if his community speaks like that, look at your congregation. If the director's community says: "Everything indicates that the budget that this university allocates for this unit is impractical", they would say: "So, I elected you, right? You, director? You are*

*representatives of UC. Fight. For the sake of fairer for us?" So the director or representative, he expresses himself, obligatorily he has to express himself in front of the UC, thanks to this recorded meeting that everyone attends. (Group 4, director of unit).*

However, a staff member states that very few times the directors complain in the UC. That is an interesting assertion and is likely because of the rectors' power and the directors' avoidance of public confrontation in the political arena. Unlike staff and students, professors and directors of units are more willing to negotiate and even avoid being in an antagonistic political position in the UC.

As Tregidga and Milne (2020) state, in the collective identities there are different views within the groups, and very often, an attempt, and internal struggle, to construct the collective identity and political positions of the group. Besides, the degree of agreement or disagreement among directors and rectors will depend on power dynamics, alliances and the political group that each of them is part of.

#### **4.2.2.5. Students Representatives (G5)**

The students are a group of stakeholders often seen on the opposite side of the university management in the budget dispute. However, what emerged from the data is that their primary demand is related to policies to keep students in the university. Furthermore, depending on the political view of students in the committees, they are more willing to perform on the opposition side, aligned with staff, or they try to dialogue and negotiate with professors to increase their slices of cake, which means, more resources allocated for students' policies.

The students that occupy positions in BC and UC are usually from a student movement called DCE. They are politically organized, and most of their members have a political life and are often filiated with political parties. Although there is an open election for students representative, the DCE members articulate themselves to elect to UC e BC its members and ensure their political position. Therefore, the members are internally chosen accordingly to the DCE election.

There are various political organisations within the student movement. They are plural and have divergences in their political views. Therefore, although students converge on the demand claimed in the political arena, they disagree on how to act, articulate and fight for it politically. It means that the students might disagree and act in different groups in the university commiitees.

During the research process, I identified a group of students more aligned with staff's views. They believe that the formal spaces of engagement legitimise rectors' actions and do not create significant progress toward their demands. In the period analysed, this group was representative during the first year of the rector management. As a consequence of this view, this group of students very often decide not to participate in BC and UC meetings, avoiding formal spaces of engagement.

*We had a problem. For example, some student organizations did not give due weight and political importance to the space. What the space deserves [...] I think it is another case of not having political importance than purposefully missing the meetings. (Group 5, student representative).*

*So, I think there are also people who understand that their role is to fight until the last point and not accept any kind of setback. We call these groups leftist. That the people who*

*will want to go on strike until the end and they will. Anyway, I do not think it's the best way. I think this is a bad path that only causes losses, but I think these people think it is the best path, and they also have good intentions there, you know? (Group 5, student representative).*

In the following years of analysis, between 2019 and 2021, another student political group was elected and took the DCE direction. In an internal agreement among student groups, this new group stayed in the BC committee for three years. This group shared the political view based on negotiation to increase legitimacy. So then, the new approach was based on discussion, negotiation, and increasing legitimacy in BC and UC spaces in order to require budget distribution to support their demands, such as policies to keep students in the university increases (their primary demand).

*But if you consider, if you treat the BC as a space, in fact, that someone there has to be thinking and wanting to contribute to the debates being placed, not only delimiting [political positions], there is a space to bring some discussions. (Group 5, student representative).*

Therefore, the view of this group of stakeholders, who represent the students, depends on the student representative's political position and how they decided to operate in the political arena. In both cases, they were often seen as the loud group that would use the speech as a means to articulate their demands, as the staff usually do. I will return to this topic later to discuss the power of language in stakeholder engagement spaces.

A final comment related to the power of language and rhetoric, some students narrated that university life became a locus of learning and initiation in the political field and even a political career for some of them.

*But I have a bond, a relationship of affection, with that time, so I think it was super important for my political education, my education. (Group 5, student representative).*

#### **4.2.2.6. Staff Members (G6)**

Group 6 comprises the stakeholders elected to represent staff in the UC. Usually, the staff elected is also a unionist, as the union articulate politically to influence the outcomes of representative elections, as does the student movement. During the interviews, the staff, also a unionist, posit themselves as an articulated labour union and social movement part of a broader movement of unionists. Also, he presents themselves as resistance within the university.

As stated above, their primary demand is for salary increases and the hiring of new employees. From other stakeholder groups' view, they are seen as a group that does not wish to contribute to the broad discussion or participate and have a partial view of budgeting allocation.

*Currently, the representatives of this category consider that space only as a forum for approving top-down decisions from the rector without any kind of democratization in decision-making. They will consider that space a political demarcation space (Group 5, student representative) .*

They are seen as adversaries in the field, usually together with the group of students. However, in the following sections, I will further this discussion on how they see spaces of engagement and the possibilities to influence organizational life.

Finally, I must notice that other social actors are present in the university context, such as society representatives in the UC. However, they are not considered stakeholders for this research purpose because, based on the research procedures for the stakeholder identification process, they were not identified as such, see the methodological path in chapter three.

#### 4.2.2.7. Allies or Adversaries?

The boundaries of allies and/or adversaries were not clearly defined in the research context. It depended highly on the internal budget dispute among the six groups and the dispute among themselves to define the group identity. Therefore, the stakeholders' position will be expressed as open opposition to the rectors' decisions or a more diplomatic approach to questioning.

Thus, depending if one or another group has a position of power within the stakeholder group, the identity of allies or adversaries will be temporarily assumed in the internal group dynamic. Generally, the most evident opposition is between the rectors and the staff.

*I think that even because of the posture that we adopt, almost a dissonant voice within the university council, right? So, I think we are very little listened to, really listened to, right? Anyway, and even less, perhaps respected. This is sometimes expressed in the posture of the rector, who often comments or answers questions that appear from professors, unit director, ignoring the questions we ask about the budget and all topics (Group 6, staff member).*

The alliance between allies or adversaries are temporary, and the boundaries are not defined, mainly because the groups of university members are heterogeneous. For example, students usually support staff, especially because they are very politicised, mostly by left positions, which usually supports the staff's perspective. However, the ideology and political party differences among the groups, which depend on the internal group dynamic and who is in power in the students and staff' category, will influence how aligned they are.

Furthermore, the rector, CODAGE coordinator and BC president usually congregate together in the so-called budget management group. The group of CODAGE and BC are usually aligned with the rectors' view. In the CODAGE case, its members are trustees of rectors, indicated by the rector. The BC president usually is a position articulated by the rector too. In the end, the BC president is more independent in terms of organizational structure, but it has the barrier of the rector, who has a highly concentrated power in the field. That is why the rector, CODAGE coordinator and BC president are known as the budget management group of the budget event. Regards this power structure and its influence on the budget dispute, I will describe it in detail in the following parts of this thesis.

*So I think that the [budget] discussion is restricted to professors and not between the entire category of professors. So, it is like a hard core of professors who are relevant. They are close to the rector. Thus, they experience this discussion (Group 5, student representative).*

Finally, I consider the group of professors as the most complex to analyse. In this matter, first of all, there is a pulverisation of ideas, interests, views of the world and demands among the directors of schools due to the background and the very dissimilar field of knowledge, as is the case of humanities and natural sciences, for instance.

Besides, a political dynamic exists to accumulate positions and power in the university structure, which was difficult and partially unfolded. As a consequence, the professors have different power distribution in the field and, as such, alignment with the rector in the position.

*Let's not be naive. We know that it has a bit of political activity in the university institution. If he/she [stakeholder] is not politically aligned with the management, they will have a harder time getting his stuff, no matter what you and I say. [...] There is a political question of being, then. It has situations where a particular unit is very aligned with the rector, and then it makes some advances. On other occasions that it is less aligned, it must wait for alignment in the subsequent rector management. This dynamic translates into small changes in the university landscape... (group 4, director of unit).*

In this sense, among the 42 directors of units, it is challenging to define the position that they occupy, as it is unstable and depends on their power and ideological alliance with the budget management group in the management term.

### **4.2.3. Spaces of Engagement**

Spaces of engagement are the social scenes where stakeholders interact with each other, virtually or face to face, in the university walls or outside its spaces, aiming to influence the direction of an organisation's event. They also are spaces of political articulation and power exercise. The manner in which spaces of engagement are shaped, recognised and practised depends upon the organisational structure and the stakeholders' ideology and political view.

The data construction highlights the presence of formal spaces of engagement within the organisational structure, namely BC and UC committees. Moreover, there are informal spaces of engagement in the internal budgeting dispute, and informal spaces of engagement in the external budgeting dispute. In this section, I describe the spaces of engagement in these three environments.

#### **4.2.3.1. Formal: Inner Space**

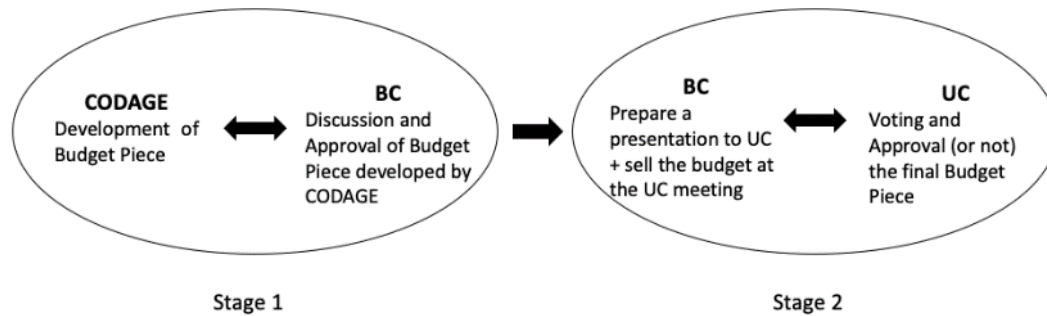
The formal spaces of engagement are recognised by university managers within the official structure to open participation, to hear stakeholders' demands, and to give them a seat at the table. Consequently, they are usually within the university walls and have organisational control over spaces, language and information.

These research findings point out three main formal spaces of engagement: UC, BC and CODAGE. UC is the main university deliberative committee and the space for budget voting and approval. Furthermore, UC is the frontstage, the space to act politically and perform one's image and political identity. BC is a seven-member committee responsible for budget development, discussion, analysis, final decision and preparation to present at UC. The BC president is the person who presents (or sells) it during UC meetings. BC is also the legitimate committee for budget allocation, known for its technicity. CODAGE is

the information holder and department that represents the rector office's strategy, initiating the budget process/flow and developing the budget piece.

Therefore, the budget development is articulated formally in CODAGE, BC and UC spaces. Figure 5 illustrates the budget development flow and relationship among committees, segregating the budget development spaces into two stages.

Fig. 5. Budget Development in the Formal Spaces of Engagement



Source: Author

Stage 1 represents the budget development in which the legal responsibility is of BC to discuss, analyse, and recommend the budget piece to UC, where it will be voted. However, the work undertaken by CODAGE is crucial, once they hold the organisation's information system and are responsible for the development of budget pieces considering the criteria of distribution approved in UC and the rector office's strategy.

In stage 2, UC is legally responsible for the USP's budget. However, the final budget piece is elaborated by BC. The UC and its 120 members should approve it or not, based on a presentation made by BC, followed by a session of questions and clarification to UC members. The BC's objective is to get the budget approved with a lower level of contestation and higher legitimacy.

### Stage 1 - BC: The Backstage

BC is the official backstage. It is the main formal space of engagement in the university budget process, where the budget proposal is officially discussed and approved by its members. It comprises seven UC members elected. Due to the importance of this committee to the budget dispute and final budget piece, the rector tries to carefully influence, perhaps indicate a few names, the members' election.

During the interviews, a student representative and former BC member said:

*[At the BC], the other representatives have an active voice, right? However, these are the people chosen around the rector. I do not remember witnessing any, like, major conflict. It is a space, even a bit jokey and informal, of people who probably work very closely together and are intimate (Group 5, student representative).*

In BC, a small group discusses and approves (recommends) the budget piece to UC. Usually, the discussion is framed in the budget management group, and due to the composition of BC, there are not many extreme oppositions. While a BC member states that there are no antagonistic and irreconcilable views, the staff member claims they do not have rightful representation in BC – reinforcing the argument that BC is a more consensus space.



*At the BC, you have the following, yeah, you do not have extremes views there (Group 3, BC member)*

*Even at the BC, in the budget and asset committee, we have no representation on these councils (Group 6, staff member).*

The participants of BC meetings are usually its members and the budget management group, with the presence of CODAGE and sometimes the rector (and/or vice-rector) and his staff. The special guests have a role in clarifying any possible doubt that emerges. In the end, BC members should decide whether to recommend the budget piece and any changes that should/could be made.

Thus, BC has a technical and a political character. Besides, the informal spaces are also quite relevant to budget preparation, discussion, and finding a better way to sell it without questions or hesitations in the UC, which is a highly political setting where the budget management group tries to avoid confrontation.

The participatory character of BC is questioned by stakeholders. Although some BC members claimed to have a more participatory character, where members with representation have a voice in what is being decided, there is a critique of the powerful stakeholders' influence, power distribution, and even representativeness in the BC committee.

*In developing the budget piece, things arrived quite ready because it is a committee, isn't it? So, things came up for us to do these processes plus approval (Group 5, student representative).*

### Stage 2 - UC: The Frontstage

UC is the committee where the budget is voted, hence approved or not. The UC meeting is essential, once the final budget establishes the spending limits for the following year, considering the allocation of resources approved at UC. However, the data brings to the fore that the members have limited space to speak or participate, especially due to the structure of the physical space, the number of members, 120, and the rules and rituals.

In general, the budget proposal is ready to be voted on and closed to any kind of changes. In this sense, a member of BC stated during the interview:

*I would say that when the budget goes to the UC, after being approved by the BC, there is little space for adjustments, right? That is to say, it has already been discussed intensively in the CODAGE during its preparation. It has already been discussed, and it is discussed intensively at the BC for its approval, so, when it arrives at the university council, the space for adjustments is tiny (Group 3 member).*

A member of BC states that the space for adjustments is tiny, meaning that, the budget development holders assume that the space for participation (influence on budget decisions) is almost null during UC. It indicates that the UC is not seen as a space for participation, once stage one is the most important for budget development and "approval".

Nevertheless, the official approval depends on the UC members voting. Therefore, Fig. 5 illustrates this systematic. Simplifying, the BC approval has a very important impact and drives UC approval, in the sense that BC must agree with the CODAGE budget development, the one who maintains the information structure to develop the budget piece.

Once BC “approves” the budget piece, they articulate a political position and prepare to sell the budget at UC. In this sense, members of groups five and six, students and staff, stated their lack of participation.

*We only participate at the end when the piece is ready and goes to the university council. And, honestly, in the university council, there is no room for questioning specific things, that is, just global things, because practically, is it yes or no? Let's put it this way: "shall we? Do you vote? approve it or not?" (Group 6, staff member).*

*I would say that even in the UC, it is difficult to have any significant victory (for the student group) or even to propose new guidelines, or to make major changes, because things arrive very ready from the BC (Group 5, student representative).*

The UC is not the space for participation. In the deliberative committee, the only possibility is to ask questions before the vote, and maybe, stakeholders will be heard and given a response due to the number of committee members and the rhetorical and political strategies adopted by stakeholders.

*There was little space for that [participation]. And on the university council, there was very little space to actually discuss introductions, introduce new ideas or actually disagree or not with the budget. UC is always a very difficult space due to its size and the way it is presented, with little notice from the board to hold these discussions. But, I think it minimally fulfilled its function [participatory and democratic] (Group 5, student representative).*

*And, I believe, this is also part of the rite. Do you really expect that the 100 UC members will actually discuss everything at the meeting? You know that's impossible. (Group 5, student representative).*

Thus, UC is recognised as the space to publicly act, confront, and publicly mark the stakeholders' political positions. The theatrical space of performative action.

*The theatrical space of what the UC is, of speeches and discussions (Group 5, student representative).*

*Many times things were also, like, they [managers] want to cut wages, then, they [stakeholders] go to the UC and ask to speak and denounce, meaning a fighting posture. So, on the part of the employees. (Group 5, student representative).*

The voice of the rector and his staff, even though “he does not speak”, is remarkable. Their body in the centre of the stage demonstrates power. His voice is the one to be contradicted, dissonant, or to agree with, even in silence.

*And UC always, as I told you, it is difficult for us to achieve great things there because the rector has very concentrated power, and the professors' representation is in the majority, and it is, to a great extent, more aligned with the rector, indeed (Group 5, student representative).*

*As a rule, UC is more consensual. Most of the speeches, in general, express one or another punctual doubt about some point of the table or presentation. Furthermore, a few, like*

*ours, and eventually, some student representations, make more general pronouncements, right? However, the process itself is more consensual, even due to the very composition of the council [...] the bulk of the council is made up of the rectory staff and the unit departments, which, as a rule, although they may have occasional disagreements with something rarely express it on the board, do you? (Group 6, staff member).*

Thus, social actors use the space to indicate their support or opposition politically.

*These professors can move more in favour or against the rector or in a more antagonistic way or less. Sometimes more sympathetic to student-staff representatives, sometimes less. (Group 5, student representative).*

However, the UC also hides a political dynamic that feeds the stakeholder groups itself. The groups need to go onto the stage and to speech, to perform the interest of the group they represent, the staff, the students, the directors, and the budget management group.

### Directors

During the interviews, stakeholders members of group 4 narrated the need to use UC space to perform the interests of their schools and faculties, especially when the directors' opinions about the budget distribution were dissonant. The units with small and tight budgets can resonate with their demands during the UC meetings.

The UC meetings are recorded and broadcast on YouTube. This performance may be expected within the directors' group, which is the professors of their units who voted and elected them to represent the schools' interests in the UC. However, they can also silence in the face of disagreement to avoid conflict with powerful positions. As said, the political articulations of professors are plural and fragmented and, as such, complex to analyse.

*The unit director in front of the UC obligatorily has to register his complaint because it is registered in the minutes, in the video, and in front of an entire community. If his community says: "My budget, everything indicates that the budget that this university allocates for this unit is impractical. So, I elected you, right? You, director? You, the representatives of the congregation/community, must go there and fight for a fairer issue for us?". So the director or representative of the congregation expresses himself, he obligatorily has to express himself in the UC (Group 4 member).*

### Students

The students interviewed described the UC space as essential to combat and express disagreement with rectors and the BC budget proposal. Unlike the BC committee, the UC is seen as a space to vocalise their political positions.

*So, for example, when there was a vote on the plan/budget to present the new proposal in UC, I voted in favour at BC because I felt there was no climate for me to vote against, to position myself like that, you know? I thought so, I made notes at the meeting, so I left it clear that I disagreed with some points but voted in favour. However, I also asked the other student representatives to put themselves against it during the UC meeting because I had a very close relationship with [BC president]. I did not want to cause [a bad climate] in*

*the meeting like that, you know? So, there's a little bit of what we did together with the students [in the UC] (Group 5, student representative).*

*The strategy was also to take these things from the meetings that [I] was basically like this, silent [at BC], right? There was not much to discuss within the BC meeting, but we did a report. In short, we took the discussions there and took them to the UC, which is a slightly more open space, a space that is recorded that you can watch, huh? And that there are more people as a way to denounce some things we did not favour. (Group 5, student representative).*

Furthermore, the students believe that UC is the space to speak about their demands and the student movement agenda. Therefore, similar to other groups, they use the space to perform a role and demonstrate to their own group their positions.

*I took advantage of the space to talk more about the political agenda that we were consuming. The DCE or the student movement [...] Sometimes it was something that conflicted with what was being guided by the rector, but it is also, despite generating a certain discomfort, it was not received with hostility, you know? (Group 5, student representative).*

*What a student means within student movement [their ideologies and political positions] will impact how a student will speak out and how they will contribute [at UC]. [Some will adopt the following position]: They stop going to a meeting, there are a lot of people who stop going to a meeting, there is just one meeting a month and the student does not go. Why don't you go? They won't because he does not consider that a priority space. For them, it is a formal space where the rector will only say things, and my presence will mean legitimizing this decision (Group 5, student representative).*

### Staff Members

During the interview, the staff member stated that the UC space is seen as a space to express general political positions. Regarding budget, they usually question the value that the USP receives from the government, the Sustainability Index that impacts the labour costs of the USP, and the lack of democracy and participation in budget development.

However, one student interviewed expressed that staff also use the formal spaces of engagement to mark an antagonistic position without interest in participating in the possibilities given by the administration. This position opens up a discussion regards the difference between engagement and participation, and the influence of other categories, such as space, power, language and identity. Therefore, I will address stakeholder engagement and participation issues and theorisation in a later session.

### Budget Management Group

For the budget management group, the UC is the momentum of selling the budget proposal, to convince the UC members to vote in favour of it, at the same time, that reach a high level of agreement.

*Of course, the rector and vice-rector will not send a budget piece to the UC voting where people are willing to open their mouths and scream loudly against it (Group 4, director of unit).*

Furthermore, the UC members are more than one hundred, and their backgrounds are quite diverse. Thus, to sell the budget proposal and achieve agreement and approval, the presentation must be didactic in order to convince the members.

Therefore, the data construction brings to the fore the relevance of spaces of engagement and that stakeholders have developed strategies to use it over time. The UC is a frontstage that people can use to posit their political positions, and hence the rhetoric is a mechanism always present.

#### 4.2.3.2. **Informal: Inner Space**

The informal spaces of engagement are usually more challenging to identify and analyse. Nevertheless, several informal spaces emerged from the data gathered where the budget dispute occurred. Internally, for instance, the budget management group often gather together or in two-person meetings between the CODAGE coordinator and rector, BC's president and rectors, and CODAGE and BC to discuss the budget strategy and for budget management groups' preparation to present at UC.

Indeed, before the budget presentation and voting in UC meetings, the directors, especially those who maintain a close relationship with the rector, contact the budget management group in order to negotiate higher pieces of the cake. They require and try to convince the rector, CODAGE's president, or BC's president, the budget management group, to attend to their demands, usually related to the faculty's regular and extraordinary spending needs.

The directors' meetings are another relevant informal space that emerged from my data. It comprises the 42 units of the University of São Paulo. In this space, the rector and its staff convey information (the meeting is not deliberative) regarding the university strategy, which can help reach alignment and consensus among members. However, data is still imprecise if this space is relevant to stakeholder engagement practice in the budget dispute, or of the extent of participation and consensus reach among directors, or if it is another mechanism to exercise the rector's power.

#### *Budget Management Group: Preparation for UC (The Political Arena)*

The budget management group are identified as such because they hold power and legitimacy to influence the budget dispute. The interaction between the rector, its staff, and the CODAGE coordinator and BC president is constant, and they gather together in informal spaces of engagement to strategically discuss and decide the budget allocation.

*We got together often. It was like that: there were individual meetings and intersection meetings. CODAGE and BC talked frequently. I talked a lot with [BC president]. I talked a lot with the rector, and the [BC president] also talked with the rector. We rarely had meetings of all together. But we had 2-2 meetings often. So it was something like that, very well organized so that when we went to take it to a larger meeting [UC], everything was well discussed. We have always used a policy of first adjusting everything here internally and then taking it to a final decision. (Group 2, CODAGE member).*

The meetings were essential to construct arguments to give legitimacy to budget development and the final piece. Sometimes it was expanded to other powerful stakeholders in the university, as such, preparing the backstage before the UC meetings. In

this sense, BC meetings were the formal ones, but in fact, things were constructed out of BC spaces.

*So, for example, before a budget presentation, every UC meeting was preceded by a meeting with the rector in which the pro-rectors, CODAGE, BC, CLR, and CA, were present to discuss the meeting. It is a fundamental arena. (Group 3, BC member).*

The alignment among the three of them, the rector, CODAGE coordinator and BC president, was claimed to be fundamental in the preparation of UC meetings in order to present the budget allocation with minor interventions and a high degree of consensus.

*The [BC president] was a great partner of mine on that point, and I think vice versa. He was a great interlocutor on behalf of BC. Therefore, what we did was to educate the [BC president] to bring that to him. And then, when he went to the front of the council [UC], he presented very well. (Group 2, CODAGE member).*

*The BC was very concerned about how we would make the budget be approved [in the UC] without the members getting into too much trouble. Do you know why? So how do we move it forward? I do not know exactly what conversations were made before, but it was, like, let us show many numbers and that the university is fixing it so it does not become a big discussion in UC. Because the UC has such a [political] dimension, so, it had a possibility that it would not be approved (Group 5, student representative).*

### The Corridors

In order to have more voice and opportunities in the budget dispute, several stakeholders try to influence the budget allocation through negotiation. The unit directors, especially before UC meetings, maintain close contact with their network of professors in management positions in order to negotiate and influence the budget distribution. They usually ask the rector, CODAGE's president, or BC's president, or in other words, the budget management group directly.

For instance, a BC member mentioned that the pressure among BC was strong because the directors came up with projects, investment projects, made requests, disagreed with the proposed budget, and always tried to get a larger share of the budget for their unit. In this same direction, a CODAGE member stated:

*CODAGE listens to all the units. Every day a unit director passes by: "I need this. Oh, if you do that, we have to talk to this department and this one because it affects both". It is a kind of over-the-counter market [...] The thing I did the most was someone went to the seventh floor, visited the rector, and then he came there, said, "oh, I was with the rector there, he told me to come here with you for you to help me make such a thing happen". So we were kind of a body that had to look for solutions for execution. The rector, in fact, he had a political demonstration trial, that is, whether such a thing is authorized or not (Group 2, CODAGE member).*

Other informal spaces of engagement were less to asking and pressure for demands and more to building relationships. Informal spaces are also the locus to construct alliances, even temporarily, among stakeholders.

*[regarding spaces of engagement] The theatrical space of what the UC is, what is discussed there, and the speeches that took place there, but also a coffee that we drink in the rectory, in front of the council room. So, for example, when we go to UC, there are always people, people who smoke, people who smoke cigarettes, and they talk there. Then the people who go out for a snack to have a cup of coffee. I already talk a little, so this kind of thing, you know? For example, I remember that [professor X], who was a representative of the congregation, and [professor Y, both from the same college] when they were in the UC space, they were the people I had the most contact with. It was people from my unit, you know, even though it is something else [another stakeholder group]. There was also a person of personal affinity there, also super allies. And [from this context emerges] the construction of these networks of this type of persuasion, which is also part of politics, right? (Group 5, student representative).*

*[Informal spaces] are very important! Because in these spaces, we created relationships, right? It is not just before the meeting. [...] We were always worried about arriving, like, half an hour earlier to talk with people who were there and see what they were thinking, what they thought of the agenda. ...] The rector's inauguration was at Palácio dos Bandeirantes, it was super cool, and we went there, presented our program letter, and talked to the professors and all the university leaders. So this kind of space, we know, like, it was important. It was not just the council, public, and political spaces that made it possible to take advantage of that to set our agenda and put our interests (Group 5, student representative).*

Other informal spaces that emerged from the interviews are virtual spaces, such as WhatsApp. Students narrated some experiences in such spaces, and pointed out the shared space between them and other professors considered allies. This data suggest that virtual spaces of engagement play a pivotal role in our time, shaping the corridors' conversation, relationship building and negotiation. However, there is a lack of empirical data regards such mechanisms, and my data give limited insights.

*I think so, and I think it goes a lot with what I said, on the budget voting day, these professors, and then there was a core very connected to [two big units], this WhatsApp group, which we have, and they [the professors] were like, I found little money there, I found a lot because of this or that. (Group 5, student representative).*

### Directors' Meeting

During the data construction period, the directors' meeting emerged as a space where the budget dispute was slightly addressed. A member of group four stated that budget conflict usually emerged in two moments, during the UC and the directors' meeting. Although the data indicates that the director's meeting could be a relevant informal inner space to budget disputes, the data is quite imprecise regards the systematics, relationships and politic and power dynamic in that space.

*The directors' meeting is a tradition where you have an informal discussion only with the directors, because the UC is much more than the directors, right? Yes, UC represents a much larger number of people. But it was about the issues more embedded in the faculties and schools. It is a non-deliberative meeting, but it is a discussion. (Group 4, director member).*

Although there is no possibility for deliberation, university managers use this space to convey information and clarify budget policies and concepts, thus, influencing the stakeholders' position on budgeting voting at UC.

*The budget is never really discussed. But the concept of the budget is always discussed. Because it is a non-deliberative meeting. [...] So it is the directors' meeting, it is important. [...] to give you an idea that there is no decision at the directors' meeting, there is nothing to decide. But these are meetings where you can discuss concepts that greatly influence the UC's decision (Group 4, director member).*

#### **4.2.3.3. Informal: External Space**

The informal spaces of engagement in the external arena of budget dispute are described in this section. Different stakeholder groups occupy them, and the engagement strategies vary according to stakeholders' ideology, interests, and interlocutors. In this part, I describe three informal spaces of engagement in the budget dispute.

Firstly, the external environment of engagement with governmental entities, where the aim is to guarantee the university's income. The performance of the rector and the staff is expected in this space. The data highlights an interesting event to analyse how stakeholders act and interact with each other in their antagonistic position in an environment where they should act for similar demands.

Then, I turn to spaces where stakeholders congregate to require through body or speech strategies their demands. For example, unions and organised students often perform a demonstration or congregate together in external spaces to influence aspects that somehow influence the budget dispute, such as increasing salary, hires, or investment for student retention.

##### *External Budget Dispute: Rector x Staff Diplomacy*

Rector and CODAGE coordinator are usually the two stakeholders who, in the name of the institution, are engaged in an external budget dispute. A CODAGE coordinator narrates the regular role played in the external area, in contact with the government and its agencies, and how it was relevant to maintain the university's income, according to the current practices of tax destination, and to guarantee that the government would not capture the university's resources.

*So, CODAGE has a huge political role. In addition to being technical, it also has a political role. CODAGE does much foreign policy too. It needs to be in this outside role on a regular basis [...] A lot of the work was easy work. Every week I went to a state secretariat to participate in some discussion, approaching the second-ranking [employees] of the government secretariat. So that we could talk and create a certain intimacy, even to facilitate later conversations. That was very good. And for me, it was a great learning experience. And I think it was also a moment to better defend the university's position, given that, in the end, everything passed, and we never actually had a kidnapping of resources. It took much work not to be kidnapped, that is true [...] Therefore, on the day that ALESP formally receives a document to vote. This document was much, much, much previously negotiated [between members of the university and the government]. This happens at the level of the three universities. UNESP does the same, and Unicamp does the same. So, as we use the public jargon, there is lobbying work. We have to lobby a lot*



*and find our supporters at the level of ALESP and within the secretariat to make things happen as we want. The second semester, in general, is very intense because, on the one hand, looking inwards at what USP needs to do internally with its players, and on the other hand, it is to ensure that people outside do not change too much what we would like ours to be budget (Group 2, CODAGE member).*

On the opposite side of the internal arena, however, staff also perform a role in the external budget dispute. They believe external pressures, especially the ones from the organised social movement, are essential to guarantee rights and even gain more resources in the external budget dispute to the university.

*Just yesterday, there was a committee from the forum of six which went to Alesp to talk to the advisors of several congress members. Because the state budget approval is in ALESP to vote now. It has to be, demands like this to increase funding for the university, and things like that, right? Which are generally not approved, not again, but we go there every year to try. I think this is a first dimension of a union, right? (Group 6, staff member).*

*We already articulate at least among these other entities [Forum of six members] to carry out these struggles with the state government, which are struggles more in society, let us say, outside USP. But, also, we also always charge the rectory for the role they should have in this field. Because, I think, there is pressure from organized social movements, and there may also be pressure from institutions. Within the institutional issues, and not always the rectors of universities assume a posture more, I don't even know what to call it, perhaps combative in relation to these initiatives that come from the state government. There were moments when you assumed a little more, but as a rule, you had a more accepting attitude towards the policies that come from the state government (Group 6 staff member).*

The quote above puts into evidence the differences in conceptions of how to articulate politically with external entities (state government and ALESP) to express stakeholders' demands. On the one hand, rectors and the CODAGE coordinator avoid showing up to government agents in need of more, or being weak, and perhaps demonstrate fragility in managing the university resources. Hence they said that they do not ask for additional resources but articulate to maintain the percentage of ICMS and the right to decide how to allocate its resources. On the other hand, staff do ask for more resources. They see themselves with the role of asking for more government support.

*No, we do not [engage] with the rectory, although in some moments, there was even discussion of doing something together. The problem is that there are differences in focus and conception. The last time in 2020, the state government tried to pass a legal project, PL 529, which was later approved and became a law. This law had a large scope of things in this project, extinguishing some state bodies, municipalities, etc. And in the case of universities, it would confiscate budget surpluses. In recent years, it has been essential to precisely compose a budgetary reserve so that you can survive any crisis, right? So there was this provision in this project, and there was a mobilization of the entities of the forum of six [each USP union is part of], and also in some way of the rectories, to overthrow, defeat this government project. And we even proposed, like the forum of six, there's some, at least, a joint manifesto. But they [rectors] denied it. And there were also differences even in conception, because we, for example, wanted to remove this point that spoke of universities, but we wanted to defeat the overall neoliberal project. So we were involved with other entities of the state civil service to defeat the project as a whole, and the rectors*

*had a corporate posture in that sense of putting pressure to remove the universities from the project. So, in the end, they made it. Universities dropped out of the project. And then the law was passed. Some other entities also managed to get their bodies out of the project, but not all entities did. And then, it was passed as law (Group 6, staff member).*

That is an interesting analysis from an agonistic point of view because they represent different and antagonistic historically constructed roles and positions. Both are working towards university demands, however, in different places, ideologies, and from political identities and positions. What one does, does not impact the other image. I suggest that this antagonistic position is even beneficial in the performance of both stakeholder groups in the external budget of the university itself.

### *Demonstrations and Congregation*

Another form of engagement that emerged from my data is the demonstration and congregation of some stakeholder groups, mainly unionists and organised students. It is relevant and is used as a stakeholder engagement strategy. Mainly, demonstrations allow groups that have little or no space to participate in formal spaces of engagement, to articulate their arguments, demands and voice.

Moreover, stakeholders intend to, and have done in the past time, influence budget disputes. As such, the historical identity of those groups was constructed over past events. This data also suggest that demonstrations and congregations historically influence their group identity and potential to influence budget disputes.

*In some moments, historically making broad mobilizations in the streets, acts, even strikes, there have been due to this [budgetary] demand, right? In 2004, if I'm not mistaken, or 2005 there was a huge one (Group 6, staff member).*

### *Union's Assembly: Forum of 6*

The union's assemblies are an engagement strategy used by stakeholders from groups 6 and 5 to influence budget disputes and require increasing salaries and hiring. "Forum of 6" is an assembly, an organised congregation built historically between six unions of three SP state universities under the same administrative and financial regime. Therefore, it has legitimacy and power over the budget dispute for the unions' demands and interests.

*USP union (actually students and staff employees that supports Union) is part of the Forum of six, which is, I do not know if you have heard of it, an entity that brings together the unions of employees and professors. And, then, it incorporated the students, too. In practice, it is almost the Forum of nine. [...] The forum of six is the historical mark of the three SP State universities because all the budget discussion, for example, salary and what will be expressed in the budget, is done unified in the three universities state of São Paulo. The three rectors do it in the council of rectors [CRUESP]. And we have our version of it, which is the forum of six. Besides, we articulate with the other entities of the functionalism of the three universities, including, we discuss this with Alesp, right? (Group 6, staff member).*

Students usually participate in the "Forum of 6" assemblies. In one of the quotes, they express the differences between unionists and organized students in the broader political

arena, making some arrangements and agreements difficult between staff and students as friends or allies.

*[Forum of 6] was not a secondary [space of engagement] from an agenda point of view, but to advance our agenda was different. Do you know why? It was very oppositional. So, we were, for example, there were people who at the time were from the PT and the Pcdob [brazilian political parties], mainly collectives in the DCE, [whose members] were the youth of these parties, more connected to this field. At SintUSP [USP union], it was PSTU [another political party], you know? It's something that, speaking at an assembly, we said that there was such a permanence budget. There were three [unionists] that said because Dilma, because Lula is. Absurd, you know, right? You cannot say that it does not matter [the space of engagement]. Obviously, it matters. Obviously, it was relevant, but it also posed this kind of conflict. (Group 5 members).*

Furthermore, the data points out that assemblies are a relevant space for the internal logic of organised groups, such as staff and students, legitimising their actions and decisions within their group. During the interview, several interviewees from groups five and six mentioned that the main decisions must be discussed and voted on in the assemblies. Therefore, the internal stakeholder group decision will reflect on their strategies to engage, participate, and position in the USP spaces.

The relevance of such spaces, demonstrations and congregations, among similar ones, is twofold to agonistic analysis. Firstly, the role performed by staff and students increases university pressure regards demands in the external arena, contributing as allies, even though working separately from rectors' diplomacy. Secondly, there is an effect on the internal power dynamic in the stakeholders' inner circle. Individuals gain internal legitimacy by acting and performing in budget disputes, especially if staff or students achieve their objectives. As such, they increase internal group acceptance, power, and support towards stakeholders' disputes among other groups.

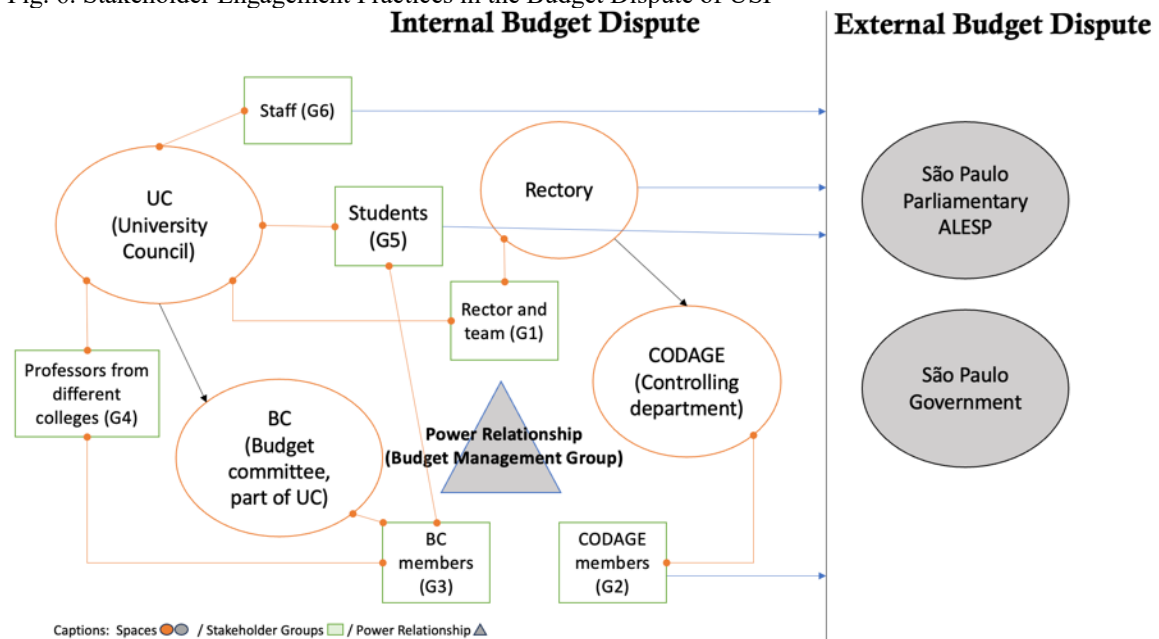
#### **4.2.4. Considerations of Power**

The budget dispute of USP can be delineated as shown in Figure 6. It illustrates the main components of stakeholder engagement practice. Firstly, the figure displays the contested issue. In this thesis, the issue is the budget dispute, divided into two main disputes: an internal one to resources distribution among stakeholders' groups and an external one to stakeholders groups to ensure that the amount received from the government budget would have its premises maintained.

Then, it illustrates the collective identity of six stakeholder groups: the rector and its staff (G1), CODAGE members (G2), BC members (G3), professors from different colleges (G4), students (G5) and staff (G6). There is an overlap of roles played by some social actors, especially those in the BC committee, which are BC members and directors of units. Besides, the CODAGE coordinators and rectors usually had previous experiences as directors of the unit, too, thus shaping their view of the university and director's position. In this manner, the squares display the group of stakeholder representatives of each space of engagement.

Regarding spaces of engagement, there are two main formal committees internally, BC (responsible for budget discussion with CODAGE) and UC (deliberative committee, responsible for approving the budget), both in orange circles. Therefore, several informal inner spaces emerged during data construction and informal spaces of engagement in the external environment, both in grey circles.

Fig. 6. Stakeholder Engagement Practices in the Budget Dispute of USP



Source: Author

The power structure of the University of São Paulo is embedded in all relations among stakeholder groups and their identities and spaces of engagement. As I will discuss in this section, the structure of power, and especially power distribution, is a key element to stakeholders' groups strategically deciding to engage and/or participate in different spaces. As such, this research pulls power as a category of analysis to bring to light its dynamics and how power impacts identity and spaces of engagement, ultimately, in the engagement practices itself.

The fieldwork highlights four essential power considerations, and they structure the remainder of this part. Firstly, I describe the so-called budget management group and the hegemonic power held by them. Then, in the sequence, I focus on the power concentration in the rector position. Thirdly, I consider power in spaces of engagement. Finally, I close by emphasising the role of language and rhetoric in political arenas, introducing the fifth component of stakeholder engagement practices: the accounting and budgetary language and information.

#### 4.2.4.1. Budget Management Group

The power structure and distribution around the budget dispute are highly concentrated. The data suggests that the budget management group comprises three

members making strategic decisions regarding budgeting development and allocation<sup>4</sup>. They are the people that hold substantial power over the budget development and decisions, and within this process, there is no plural participation in the centralised budget development of the university.

Therefore, CODAGE is responsible for discussing with the rector the development of budget allocation. Then, implicitly in the quote above is the CODAGE and rector's work to convince the BC president (mainly) to accept the budget and go for it. Finally, the BC president will use their legitimate position as a neutral member in the process, technician, and knowledgeable player to present it to UC. Not just present, but sell it.

*Regarding the budget proposal, we, [CODAGE], present at BC, but the responsibility for the university budget lies with BC, ok? So, the conversation with the BC president takes place systematically throughout the budget operation. So, we end up talking a lot. Around August, we start, and we talk until the final approval. So it is done together, the BC president, and the CODAGE coordinator, they have the meetings, BC together with the coordinator and rector, so it is the three members who make the budget together (Group 2, CODAGE member).*

The budget management group synchronise their effort and work closely in a trustee relationship to develop the budget piece and politically articulate it in the arenas to guarantee the inflow of resources and the destination to strategic' rector management term objectives.

*At the beginning of our BC and CODAGE relationship, we understood that we could not play in any other way. We had to play with trust. I will trust you. Tell me that you will behave in a certain [way]. (Group 3, BC member).*

Furthermore, the view of multiple stakeholders is that the budget management group control the budget process, and there is a lack of participation and democracy in the field.

*I remember those discussions [rector Zago's cut in expenses], and from the point of view of the student movement, this was a lot like a criticism of the university council's lack of democracy (Group 5, student representative).*

*And because now I have a position [budget management group] where I can ask questions that someone at least listens to, right? We have been discussing post-DOC rights at USP for ten years. And nobody listens. As BC president, I can directly ask the executor [CODAGE]: "Did you include the rite and resources to fund the post-DOC? "Post DOC*

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<sup>4</sup> I want to emphasise that, within the complex structure of the University of São Paulo, other key players influence and hold power over processes and procedures as much as other spaces of engagement are relevant. However, for the object of study of this thesis, the budget development and allocation, the data strongly indicates the presence of the rector, the CODAGE coordinator and the BC president as the key players.

*is... what is that?". I am in a position where I can use my pen and ask questions that everyone asks and no one listens to (Group 3, BC member).*

*So our habit, this thing of working semi-transparently. Because we always assume that the other will want to do something wrong. Or that I am doing something I do not want to publicize very well. I think, we should not act that way. That is what I feel about the budget construction process (Group 3, BC member).*

*And the [BC president] also has much power there [on the budget development and allocation]. So he organized the agenda during BC. There was something he did, which was related to the rite in the minutes. [for example] Report from the president, word from the members, etc. Some days, he started to do something that was: Report from the president, then, first, agenda for the day and leave the board members to speak later, in the end of the meeting. That was great for him, because the meeting went better, [...] but it did not last long, because, afterwards, the other members started to give the first agenda, sign up to speak and said that they wanted this way. [...] So, this is something that somehow reduces political participation in the space. So, you know, when it is at the end of the meeting, everyone wants to leave, and it was a meeting of approximately 4 hours, you know? It is not easy. (Group 5, student representative).*

The quotes above disclose the view of four different interviewees. Two of them are members of the student representative, hence there is an expectation for claims for more participation, voice and space to discuss and influence the budget decisions. For instance, one of them cited that the UC is usually a space lacking democracy, reflecting the previous discussion of spaces of engagement and how the UC structure and social norms constrain participation. The fourth quote emphasises how the budget management group articulate even the rites and procedures to hold power over spaces and the decision-making process.

On the other hand, two former BC members' quotes confirm the highly concentrated university structure and how stakeholders usually do not have a voice in the spaces of engagement of budget disputes. Quote two, for example, demonstrates how some possibilities of resource allocations are rarely discussed and listened to in the formal and informal spaces of engagement. However, the power position hold in the BC allows the interviewee to raise the issue of the necessary spending, especially for their faculty interests. While, the third quote provides the perception of a lack of transparency during the budget development from a perspective of a former budget management group member.

#### **4.2.4.2. Rector and Power Concentration**

Besides, the mentioned power held by the budget management group, there is a difference in power distribution among the three budget management group members,

which is unequal. The rector holds a strong power and position to ensure its desires compared to CODAGE and BC president, according to the interviews<sup>5</sup>.

As described during the other stakeholder engagement practices categories - the budget dispute, collective identities and spaces of engagement - the rector influences the BC president election and indicates the CODAGE coordinator. As such, he holds unequal power over the budget development and the CODAGE and BC president decisions as well, as both work closely with the rector.

*As a commission that is elected by the UC, how do you decide who is the president? The rector adds one or two names and says: "look, what are you thinking? I have been thinking about it for a while..." That is it, understand? (Group 3, BC member)*

In the quotes below, stakeholders narrate the power held by rectors and the difficulty of contradicting their ideas and objectives.

*BC is a more technical meeting and is of great importance because this [the budget numbers] will be taken to the UC later, and their [budget management group] idea is that it be taken with a degree of consensus and to be well prepared there, right? But I still think that the rector has very, very concentrated power [compared with the BC and CODAGE coordinator] (Group 5, student representative).*

*I have to try to technically justify the unjustifiable so as not to clash with the rector. So it is hard. (Group 3, BC member).*

*In general, the BC president disagrees very little with the rector because if he keeps clashing with the rector, he cannot follow through, right? So he has to be a little subject to the way of facing and passing on the information that the rector determines, right? Because if not, he cannot [work]. If he passes on too much information, he is asked by the rector: "Did you need to pass on all this?" If he passes little, the rector will question, "Are you not being transparent? I want more transparency." So I would say that the BC president has to be very aligned with the rector. And the CODAGE coordinator too. The CODAGE coordinator, although not a member of the UC. But he attends the meetings. He is called upon to provide information and clarifications. So, he does not have the right to speak or vote, but he is held accountable. He is questioned, right? So I would say that the two have to be well aligned with the rector. If they are not well aligned, things get complicated. (Group 3, BC member).*

*Because it is the rector who calls the shots there, it is quite difficult, isn't it? Especially when you have opposing positions between the rector and the CODAGE coordinator or BC president (Group 3, BC member).*

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<sup>5</sup> It is important to note that stakeholders mentioned that the degree of authority, centralisation and power held by rectors also depends on their management style. Therefore, during the data analysis, five different rectors were cited and compared by stakeholders, and their management styles varied considerably.

The quote below also demonstrates the rector's power over the other budget management group's members since they can support BC and CODAGE budget development openly or not. The university's structure reinforces the power and political dynamics in the context. For instance, in the case narrated above, the rector is not responsible for the budget piece. BC is. So, the second quote below emphasises that the rector always has ways to influence the budget piece if BC or CODAGE is contrary to their decisions.

*For example, in this period, we did not have major difficulties from the point of view of dialogue, mainly due to the attitude of the people, the members. It has a powerful impact on how the rector wants it. For example, he can say, "I am not going to get burned whether the budget is going to be approved or not, it is a problem for the UC". So he walks away. Or "Wait a minute, I agree with this work. I support it". And this is not binary. This has an ordinal scale behind it. And he ends up influencing people with that speech. (Group 3, BC member).*

*For example, the rector asked to change the presentation. Some things I changed, others he said I could not. But in the end, the BC president is elected, but the rector can stop the BC president election [in some way] (Group 3, BC member).*

#### **4.2.4.3. Power over Spaces**

Rector and their staff, including the budget management group, exercise power over spaces of engagement to influence budget development and allocation. This part will unveil the power dynamics in the formal spaces of engagement practices, aiming to bring to the fore the role of power in the plural and disputed spaces.

In this sense, two games were played regard to spaces. In the BC, the budget management group dominated the discussions and approved budget allocation by exercising power over budgetary language. In the UC, the power was exercised through the use of the body, short speech (avoiding confrontation or discussion), and accounting / budgetary language.

#### **BC Space**

The rector emphasises that the BC is a representative space, as it is part of UC, and its members are elected in UC. However, as described before, the rector has an indirect influence on defining BC members' elections. In this sense, he/she exercises power over BC space and, hence decisions. The interesting advantage of such a configuration is that BC is a legitimate space due to its discourse of (1) technical character and (2) its plural composition (representativeness).

Although stakeholders can disagree with the rector's position, usually, disagreement does not impact their decisions, as their power to articulate it is enormous. For instance, the quote below illustrated that the rector's act and decision to approve salary increases would not have faced too much resistance in UC once it was the primary demand of staff.

*The work of the BC must have a technical base and a political perception. Does the rector understand that he has to do something risky? We understand. For example, [...] in approving the 2019 salary adjustment, the BC did not support the rector, while CODAGE was knighted [supported it] because they would not have to be held accountable, you*



*know? The BC, yes. So, I said, "Look, we do not recommend this salary adjustment". But, the rector wanted to give a salary increase. In short, he went to UC with the salary adjustment proposal. UC approved it. We [BC] did not see conditions to do that. But, it was approved. (Group 3, BC member).*

### UC Space

Different strategies are used to exercise power in the stage. For the budget management group, it is expressed in the body and the ritual among the rectors and its staff in the centre of the stages. It creates power over the space. It is exercised silently.

*The rector, he let it go [keep silent during UC meetings], the questions, and everything. But, when it was political conflict issues, for example, the university hospital, it was always a political conflict issue, so I agreed with him, saying, "Look, this is more appropriate. I will explain what is going on, but your speech makes sense". Alternatively, [...] "So, I am going to explain what is going on, but I would like your say, okay? All good." Then that is it. (Group 3, BC member).*

The other kind of power is the power over information. The rector and its budget management group selected the information, the space and the format to be disclosed. Again, I highlight that the management style and the historical and political context have an influence on the degree of transparency.

Besides, the data construction brings to the fore how actors can play with the concept of disclosure of information and transparency, once it has different scales, formats, and effects. The accounting and budgetary information and language will be explored in the next category of analysis.

#### **4.2.4.4. Power over Language**

*At the end of reasons comes persuasion (Wittgenstein, 1969, p. 204).*

Power over language is essential in political arenas and has been extensively researched in accounting literature (Brown, 2009). In this part, I focus on how powerful and non-powerful stakeholders used language to articulate their demands and interests in the field. Among several language strategies applied, I will emphasise rhetoric. The power over accounting and budgetary language will be focused on in the next section.

### Rector and Budget Management Group

In the dynamic of exercising power over language, the task is collectively constructed among members of the budget management group. However, the BC president is responsible for speaking in the political arena. As such, there is a great expectation of the BC president language skills.

*The [BC president] was a great partner of mine on that point, and I think vice versa, because he was a great interlocutor on behalf of the BC. So, we educated the [BC president] to bring that [the budget proposal] to himself. And then, when he went to the front of the UC, he presented very well. And that is what we needed to happen. (Group 2, CODAGE member).*

BC president is responsible for selling the budget piece in the UC. They represent the legitimacy and the trust that the financial decision are taken seriously and the budget fairly allocated. The person must represent the same, be legitimate, trust and share the values towards the university community

Unit Directors, Staff, and Students

The use of rhetoric in the UC frontstage by unit directors is a strategy to engage with budgetary decisions. They need to exercise power over language in order to give an account to their group of supporters in their colleges.

*In front of the UC, unit directors obligatorily have to register their complaint, or whatever it is, because it is recorded in the minutes. It is recorded on video. And it is recorded in front of an entire community. They express themselves. They must express themselves before the UC because this meeting is registered. Everyone attends (Group 4, director member).*

The same dynamic happens with staff and students, who want to gain support and legitimacy among the members of their groups. Rhetoric is one of their main strategies in the political arena, where they know that they do not hold the power to influence the budget decision. In the end, UC, the political arena, is a space to express their voice to gain their own group, not to dispute budget allocation.

*So, knowing how to play with the entire USP regiment under your arm for everything, and analyzing a budget item very precisely [is important]. But if you do not know how to talk in the frontstage [UC], it will not, it is going to be less, it is going to be terrible, you know? (Group 5, student representative).*

*However, there were several moments when I knew that saying this was not going to interfere with anything, but I wanted to say it, so I could say it the next time at the DCE [student movement] that I said it. That I put myself, and the other group did not put up and stuff, you know? There was also a bit of that knowledge that, and it is not putting your interests above the university, but it is knowing that for me, for me, that is good, having said that. (Group 5, student representative).*

Moreover, the use of rhetorical language in the political arena has practical implications for participation and dialogue in the field, constraining dialogue and communication. Thus, I conclude that the power over language and information strongly impacts engagement practices and participation. This topic will be deepened and addressed in the following sections.

*So, I agree that it is very difficult for the rector, the vice-rector and all the bodies, the CODAGE, to value, to give numerical value to the demands [of the stakeholders]. It is not known how much of a technically real demand it is. Or if it is an exploration of one of a particular situation. These are tools that I don't know if the university is [prepared]. (Group 4, director of unit member).*

**4.2.5. Accounting Information and Language**

The data demonstrates that power over language and information strongly impacts engagement practices and participation, as expected and theorised by previous literature. Therefore, in this part, I will construct a narrative of the role of accounting information and its technologies in the budget dispute at the University of São Paulo. Three topics emerged in the research fieldwork: access to information, budgetary language and learning. In investigating stakeholder engagement practices and the role played by accounting language, I answered my second objective of this thesis.

#### 4.2.5.1. Access to Information

Information users need information representing the organisation's (or contested issue) reality and, simultaneously, in an abbreviated and understandable format (Nielsen & Madsen, 2009). Notably, in conflictual, risky and uncertain moments, information can allow users to create strategies to overcome and give meaning to it (Saravanamuthu & Lehman, 2013). So, access to relevant information is paramount to allowing people to form opinions, create meaning, and make decisions in conflictual, risky and uncertain moments.

Usually, organisations and their managers hold, manage and control the information systems, hence, deciding the content, format, amount and timeliness of disclosure of information (Dillard et al., 1991). For the USP case, CODAGE is the controlling department holding the budgetary numbers and controlling access to formal information through accounting and information systems.

*The main source of information is CODAGE reports. CODAGE still has a weekly, fortnightly [report]. A financial bulletin. Eventually, we contacted some people from university colleges. And, of course, there are also the state budget guidelines. You have the evolution of inflation, an economic environment that you use [for forecasts of revenue inflows], and there are many things that are related there. However, the main information in the USP budget was these CODAGE bulletins (Group 3, BC member).*

*So, the regular budget is a database that uses the history. And the budget history is a very stable information. You know how much you will spend more or less on maintenance, warehouse, construction and renovation, transportation, investment in employee training, and so on (Group 4, director member).*

However, accounting information and language are used by multiple stakeholders simultaneously to form an opinion, create meaning, and make decisions, especially in plural and disputed settings. Moreover, in this case, access to information is important because multiple stakeholders can have information to question, argue, participate and decide, as ultimately, they must vote for the budget proposal approval.

For the USP case, the topic of information access to multiple-stakeholder engagement practices has four important dimensions: disclosure of information, timeliness, fisherman dynamics (or fragmentation of access to information), and transparency. In the following subsections, I will present the findings in each aspect.

##### 4.2.5.1.1. Disclosure of Information

*Accountants do not merely “convey” information; their representations play an active role in (re)constructing social worlds (Brown, 2009, p. 314).*

Disclosure of information has been extensively addressed by stakeholder engagement literature. However, most researchers focused on the disclosure of information to external stakeholders, while very limited studies empirically analysed the disclosure of information in the internal organisational context and on disputed events with plural decision-making (Brown, 2009; Tregidga & Milne, 2020).

For the USP case, disclosure of information is claimed to be done but in a fragmented manner. The six stakeholder groups claimed that the relevant information related to the university budget is available, although in many cases, the non-manager groups do not know of its existence (until needed and asked) and how to access it. In the plural stakeholders' perception, the disclosure of information is played in the sense that the information is available but sometimes must be requested, or the information is disclosed in a fragmented manner. All these aspects influence the budget dispute and the stakeholders' capacity to understand the budget proposal.

Furthermore, the disclosure of information influences the possibility that social actors have to acquire legitimacy in the field. Powerful stakeholders can hold access to information, grabbing a competitive advantage and/or constraining stakeholders' possibilities to learn, inform themselves and play with numbers. Thus, powerful stakeholders can hold or not report budgetary numbers, considering an understandable format, timeliness, and even the degree of disclosure of information.

Furthermore, the case study highlights informal and formal mechanisms as essential for accessing information. The data indicate that, particularly in multi-stakeholder settings, informal information mechanisms are relevant to be studied and considered (Parker, 2020).

*There is a lot of corridor debate at ADUSP [USP professor union] [that anticipates relevant information]. For example, about a subject that the rectory will bring to the meeting or if they are thinking about doing something, making a decision or talking to someone. Anyway, and, this also ends up being information given to us, right? Although not official data, [it supports] to understand and interpret, form a position. And eventually, it was possible to advance something before appearing on the agenda. (Group 5, student representative).*

As mentioned above, the informal mechanisms are relevant to non-powerful stakeholders. However, the powerful stakeholder gets more information in the informal spaces as well. Therefore, the data indicates that the informal mechanisms of information play a relevant role in the engagement practices of the budget dispute of USP.

*And then, of course, those who ask more and know more about the process have more information in the end (Group 3, BC member).*

Nevertheless, timeliness was identified as relevant to plural stakeholder engagement practice, particularly when there is a knowledge gap among stakeholders. In addition, timeliness can be a calculative mechanism to play with budgeting reporting, hence, constraining stakeholders' access to information. The stakeholders' perspectives regarding timeliness will be presented below.

#### 4.2.5.1.2. Timeliness

Timeliness is recognised as paramount to the decision-making process and is one of the classical objectives of management accounting and control systems. However, in plural and disputed spaces of engagement, the practice can be more nuanced and complex once it comprises multiple stakeholders and interests involved. This research data demonstrated that the timeliness of accounting information could be played by social actors as a strategic element in order to perform a role in the budget dispute.

For the USP case, the availability of documents, in general, and related to the budget process, have specific time to be disclosed. Therefore, the budget proposal documents are disclosed within a pre-defined time in order to be analysed by multiple stakeholders before the BC and UC meetings.

*I do not know if you know, but the documents must be available in advance. Some units or groups, they discuss as a group. Do you understand? So, the units, for example, are a type of discussion. The [social science] is a type of discussion. This has a conversation [between the stakeholder groups]. The meetings [BC and UC] are very long. I mean, when they are not long, for example, in the case of last year, it is because the heart was more or less accommodated (Group 3, BC member).*

Likewise, disclosure of relevant information in an understandable format, timeliness is acknowledged as an essential budgetary feature to allow stakeholder engagement and participation in plural settings. For the USP case, timeliness was especially relevant because stakeholder representatives usually discussed the budget proposal within their group. However, some stakeholders argued that the information timeliness is insufficient, and several times, it is not disclosed before the meetings but mentioned during the meetings. In this sense, timeliness is a constraint element for engagement and participation. Furthermore, timeliness could be a strategic advantage for the budget management group, the information holders.

*I do not think so. It is not very accessible [information]. It is not something that is disclosed. Above all, things are not publicized very much. And it becomes a much more internal thing [budget management group]. And it depends on you [go after the information and understand] (Group 5, student representative).*

*Yes [we receive the documents], but not in good timeliness. It is about five days before. And there is only sometimes enough time to discuss with people with this expertise. And for us, receiving this issue with relatively short notice is very difficult. Especially since usually the meetings are on Tuesdays, so we receive, for example, on Thursday, then you have a weekend in between. I say it to us [union], because we have an orientation to seek to express collective positions of the category in the council. So, when there is a very controversial topic, there are things that we have already elaborated, we already have, let's say, a more consolidated orientation. But if something new comes up, we usually have a meeting, an assembly, etc. And we don't always manage to have the time to express a more collective position, and not just an individual one at the UC. (Group 6, staff member).*

#### 4.2.5.1.3. Fisherman Dynamic

Besides the lack of disclosure of relevant information in an understandable format and at an adequate time, the barrier of accounting information is complemented by fragmented

disclosure of information. Thus, stakeholders claimed that they needed to search for their own in order to access the information needs: the fisherman dynamic.

*The sources of information were these official documents from USP, but there was a fisherman dynamic, you know? [...] no document summarizes everything. In fact, I hardly had documents that summarized all these things. You were the one who made the effort, fishing for information from the most diverse places (Group 5, student representative).*

*I said: "Okay, all this information, where is it available? It is not here. It is not in the documents that you attached to the agenda. It is not in the documents that are within the documents. It has to be on the agenda. It is not in previous guidelines. So where do I find this information?" Then they said to me: "In the CODAGE, okay?" So there, I wrote it down. (Group 5, student representative).*

*The source of information is the information provided by the university itself, by the council itself, and by the commission itself. However, it is a hunting business. You have to enter the agenda there. There is a link that links the agenda. All the agendas have a resolution that you will also find on another website, the general secretariat website, the attorney's office website, and the CODAGE links. (Group 5, student representative).*

#### 4.2.5.1.4. Transparency

Lack of transparency was mentioned by different stakeholder groups. Most of their claims can be summarised into two features: access to relevant information in an understandable format and adequate timeliness. In this sense, stakeholders have limited access to relevant information in order to support their information needs.

One aspect that will be highlighted in the following parts of this thesis is the unintended consequences of transparency in plural settings (Brown, 2009). Transparency has been theorised for accountability critical researchers who recognised that full transparency has a downside (Roberts, 2009).

Although Brown (2009) warned us about the self-opportunistic behaviour of stakeholders, transparency has not been theorised and investigated in the context of agonistic dialogic accounting literature. The reason is that the role of accounting information and language are under-researched in the context of conflictual and disputed settings.

However, I suggest that the findings of the role of accounting information and language in the context of this thesis open relevant paths towards practical problems in engaging multiple stakeholders in the decision-making of organisations, addressing an interdisciplinary literature gap (Zahra, 1989; Ojha, 2006; Feindt, 2012; Harrison & Sayogo, 2014; Crewett, 2015; Baka, 2016; Rönnegard & Smith, 2019; López-Rodríguez et al., 2020; Tregidga & Milnes, 2020).

#### 4.2.5.2. Budgetary Language

*Monologic accounting is portrayed as providing a neutral framework within which different stakeholders can pursue their interests. Accounting is thus claimed to serve pluralism. (Brown, 2009, p. 316).*

Accounting and its technologies have been theorised as a calculative technology (Power, 1992). It means that accounting is conceived as a neutral tool, portrayed as “merely technical”, and detached from social interests. Brown (2009) recognises the calculative aspect of accounting language as a likely barrier to pluralism. Therefore, the second part of the accounting category will shed light on the data based on the use of budgetary language for stakeholders’ interests.

The narratives are presented fivefold. Firstly, I present the key indicators and criteria in budgeting allocation. Secondly, the process of selling the budget numbers by the budget management group in the UC space. Then, I reflect on the calculative aspect of budgetary language. Fourthly, I take into consideration whether the discussion of budgetary language creates consensus among members, or if it is a non-consensus approach and allows multiple stakeholders' demands to be articulated and considered. Finally, I present the accounting artefact Sustainability Index as a summary example.

#### 4.2.5.2.1. Distribution: Key Indicators and Criteria

The university needs to create the budgetary proposal to be voted on and approved in the UC meeting. The construction of this proposal is made in CODAGE, the controllership department, where the accounting, financial and budgeting information is stored. As such, CODAGE elaborates the first proposal according to two main aspects, historical data and key indicators – which include a percentage of spending by linea of budget, the sustainability indicator regards salaries costs, among others indicator.

*Internally, the budget distribution has to meet the various demands. You cannot predict demands. You cannot privilege one unit over the other. So, the criteria have to be very well defined. They have to be made explicit. And we usually make these criteria explicit in a document that we call budget guidelines. There we explain all the paragraphs. What each one covers in terms of budget execution, which is voted on before the budget distribution, is that the units are already under what we call guidelines. That is, when we are going to make the budget distribution, we already have the lines defined, what will be spent, and the main lines of distribution strategy we will have (Group 2, CODAGE member).*

Furthermore, the share of the budget that is for strategic decisions is for discussion of the rector’s interests. This process is collaboratively created by the budget management group, as discussed. Hence, the main aspect to be considered is that the key indicators and criteria to budget allocation are strategic and political decisions. In this sense, the calculative aspect is that the final numbers are considered neutrals. However, the key indicators and criteria drive the discussion of the budget.

*The great budgetary debate is based on various assumptions that have already been made (Group 5, student representative).*

The interviews demonstrated that stakeholders do not engage in the discussion of the key indicators and criteria of distribution, although they stay more focused on the budget proposal and the total amount destined for their demands. Therefore, they do not participate in the whole strategic decisions of the rector management team.

However, the stakeholders engage with the effects of the budget proposal or its numbers. I claim that the reason should be further, once the data is relatively imprecise, to explain the engagement of stakeholders with the effects of the budget instead of the budget

development itself. Besides, the participation is constrained once the indicators are established, and the procedure follows the historical data, with pre-established lines and around 40% destined to the so-called basic need.

Despite what has been said, the data demonstrate that multiple stakeholders acknowledge accounting power and political importance, although dismissed. There is no dispute over accounting numbers. The budget management group dominates and plays with it. I will return to this aspect later once I believe that the learning process and the time spent on it is a partial explanation. Plus, negotiation and rhetoric are more appealing strategies to engage in comparison with accounting information.

#### 4.2.5.2.2. Selling the Budget Numbers

During the research interviews, many stakeholders defined the budget presentation at UC to voting as a process of “selling the budget numbers”. As the UC is seen as a highly political and antagonistic arena, the budget management group needs to have the majority of members’ support to approve the budget.

*Can you imagine if the BC, which has the obligation to sell the budget, is not very strongly aligned [with the budget management group], in a position to defend it, because it's not presenting it, it's defending it after it's approved. It is the end! (Group 3, BC member).*

A student also described the UC as too complex and conflictual and mentioned that the budget management group, especially the BC president, must be legitimate in the UC. Thus, if BC is not legitimated or convincing enough, the budget proposal could not be voted on or even rejected during UC. Potentially, the lack of legitimacy could create an even more conflictual and politically unstable environment.

In this context, the university is similar to a political arena where the political game overcomes the consensual and dialogic aspect. That is to say that the budget is, in practice, not discussed during UC. The BC president is the speaker of the budget process, constructed collectively within the budget management group. Therefore, they do not present the budget proposal but sell it.

The BC president is responsible for going to the frontstage, the UC, selling the budget to the members and getting it approved. The BC president's character is expected to be legitimate in the university community, knowledgeable of numbers – many former BC presidents from the business and engineering schools – and excellent rhetorical communication.

Finally, I highlight that the budget proposal’s presentation must be clear, make sense, and convince people. Therefore, the skills of the BC president are key to conveying a clear message and sharing their knowledge of budgetary language and information with plural stakeholders. I will return to these aspects in the category of learning and didactics.

#### 4.2.5.2.3. Calculative Aspect

A conclusion from the first accounting category of stakeholder engagement practices, the access to information, is that the stakeholders expressed during the interview the idea of the accounting being played by the managers to their own advance in terms of disclosure of information, fragmentation on the report, timeliness and lack of transparency.

The calculative aspect of accounting information has been questioned as a means to dominate the non-manager stakeholder groups. The budget management group used the budgetary language mainly to maintain control over the budget piece and its allocation.



This power is clearly exercised during the selling process. Paradoxically, at the same time, the budgetary language can enable learning capabilities, which will be described in the next section.

*How is it decided whether to have budget simulations? BC discusses this with the rector. The rector may understand that it is not suitable. However, during my period, everything we did, in terms of proposal, in terms of simulations, he never rejected. He could ask: "Look, this here should be explained differently. Put a sentence here. This number might be more interesting to explain and not appear in a document. Then, it is political." So, the technical basis is done (Group 3, BC member).*

Another BC member mentioned during the interviews that due to the power of the rector within the budget management group, sometimes the BC president must "sell" and justify a spending or resource allocation that he/she does not believe or agree with. In this case, this member described it as difficult to convince people once they are not convinced themselves.

*[BC president] gives the face to really hit. Sometimes, there are things that you take to the UC to be approved, and you know that you have other demands, and sometimes it is even possible to meet them. However, many times the rector himself says, no, I will not give in on that. So, many times, when you see a condition to attend to something, you have to say no, because the rector was not approving it. Therefore, at this time, it is difficult to justify [in the frontstage]. And the person [stakeholder] often knows the process, he argues, that attending is possible. And you have to say that you cannot because the rector says no [...] So, although the president of the BC has a much deeper knowledge of the budget, he is hindered by the rector's quality: "I do not want you to approve this. You have to work to not approve it, even if you feel you have some room for it" [...] I have to technically justify the unjustifiable to not clash with the rector. So it is hard (Group 3, BC member).*

Some stakeholders mentioned that the budgetary language is too technical, and the budget process is seen as a matter for knowledgeable stakeholders. Therefore, the technical view somehow contributes to any type of participation in the process.

*I think that, above all, elaboration is already restricted and is seen as something strictly for professionals. Meaning that it is a technical business. [...] is seen as something strictly technical. And then I think that this also makes any real engagement difficult. (Group 6, staff member).*

Despite the difficulty of understanding the budgetary language, some stakeholders mentioned that it is possible to understand. For them, the primary barrier is the limited time to learn and the limited interest in it as a strategic tool for engagement practices. They prefer to act on the effects of the budget decisions, if necessary, then on the construction of the budget piece. So, open up the question of whether stakeholder wants to participate.

#### 4.2.5.2.4. Budgetary Language: Consensus or Non-Consensual approach

The discussion of achieving consensus or understanding the importance of plural participation and positions was divergent among the three management stakeholder groups, rector, CODAGE and BC. Although they have heterogeneous opinions regarding

consensus, most of the organisation's managers claimed that consensus is paramount in the budget dispute. So, is budgetary language a discursive technique contributing to managers building consensus?

Theoretically, the discussion of consensus achievement as an objective of accounting researchers or as a means of domination is open in accounting literature. Some claim that, firstly, consensus should be the objective of management accounting and control systems, which were designed to attend to managers' demands and interests. Others can disagree and claim that accounting is a consensus, calculative and discursive tool imprisoning stakeholders.

In the context of this research, the data demonstrates that the budget management group relies on accounting and its technologies to create consensus. The budget selling process has the primary objective of consensus achievement rather than creating problems and conflicts among stakeholders. This position can justify how to some extent, students' and staff's demands were addressed when the financial crisis moved away.

Moreover, the non-manager stakeholder groups use the accounting information and language to engage in the budget dispute for two purposes: to inform the internal group discussion and mark an antagonistic position in the UC. Firstly, the data points out that the stakeholder groups 5 and 6 use accounting information and language for internal / group discussion, creating legitimacy and power towards its inner environment/community.

Secondly, the data highlights that the stakeholders use accounting language to mark an antagonistic position in the UC. They are opposite identities and are expected to be on the opposite side of the budget management group, to critique and demand more rights for their group, more transparency, democracy, accountability, etc. It is important to note that they pointed out that the accounting language is a secondary strategy in spaces of engagement. Rhetorical communication is crucial to their speeches.

#### 4.2.5.2.5. Narrating the Sustainability Index Story

The financial crisis brought to the university context the need for management changes and the development of management mechanisms to support more responsibility and accountability toward financial decision-making. In this context, the Sustainability Index (SI) was created.

The SI emerged during many interviews as a point of conflict in the university during the budget dispute. In this way, this section aims to respond to the following questions: What is the SI narrative from multiple perspectives? What are the effects of the budget dispute from multiple stakeholders' views?

The SI is a regulation established and approved during the Zago management term in 2017, during the challenging year of the financial crisis. The limits the spending with labour cost in 85% of the total amount of tax destination from ICMS. In the case that the previous year was in financial deficit and the labour cost ratio is 80% or above, the university must freeze any changes in labour cost.

One of the major effects of the SI is the freezing of salary increases and new hiring in the context of financial deficit or high labour cost ratio. As such, it directly impacts group six's primary demand, which is related to labour costs. Therefore, the implementation of SI generated a permanent conflict between the antagonistic positions of staff and the budget management group.

*This document [SI] was the result of much questioning because it establishes a limit for the commitment to payroll, and this topic is always a sensitive topic, the salary issue. With*

*these parameters of sustainability and this limitation that is imposed, this implies or may imply at times, it is not the case today because the situation is ok, it is relatively comfortable, but it has already implied and may imply in the future moments of wage cuts in real terms (Group 6, staff member)*

#### 4.2.5.3. Learning

The previous section conceptualised accounting and budgetary language as discursive mechanisms. Indeed, several researchers in the PB literature have demonstrated the discursive role of accounting and the barriers to stakeholder participation (Uddin et al., 2011; 2017). In this part, I will address a complementary body of PB literature (Bryer, 2011; 2014), which focuses on the emancipatory potential of accounting technologies through learning in a participatory budgeting context.

Learning is an aspect called attention by emancipatory theorists of PB literature. It is crucial to connect PB and stakeholder engagement literature because learning as a category gives insights into why marginalised stakeholders dismiss accounting information in engagement practices. Furthermore, it contributes to PB literature once it highlights the paradoxical role of accounting in political and plural contexts.

I will come back to this theoretical discussion in the next chapter. Nevertheless, for now, I will present four main components of the learning category: didactics and learning; accounting information to support discussion and participation within stakeholder groups; negotiation and dialogic communication with powerful stakeholders; knowledge differential among plural stakeholders.

##### 4.2.5.3.1. Didactics and Learning

*I think that the first barrier is the language. Then the second barrier is to understand how that information is related and transformed into materiality. [...] So how do you understand the role of that [a decision or an isolated expense] in the whole budget piece. So, I would say that it is very difficult [to understand budgetary language] (Group 5, student representative).*

Didactics is paramount to “sell” the budget piece, teach stakeholders, and create consensus. When stakeholders have the legitimacy to participate, didactics are paramount to further participation through stakeholders’ learning. Mainly because knowledge differential exists. So, stakeholders do not have the same knowledge regards budgetary language. Again, it demonstrates that language is paramount to participation more than just engaging in university budget disputes.

One member of BC says that the knowledge differential is normal due to the institution's diverse characteristics, particularly UC. I agree with him. However, more than that, that brings to the fore the importance of accounting language as a mechanism to enhance participation. Otherwise, it will ways be dominated by the powerful stakeholders in the field.

*Although people are not informed, they are very intelligent and very capable. For example, several people who were not part of the administration stood out. This is the example of [Professor X], director of two units. So, a person who learned himself, right? Now, there are a lot of people who fall from a parachute, right? And then, it is difficult. The minority, but sometimes they echo some technically very fragile positions, right? But this is given by*

*the university's diversity, which is a good thing, right? You need to be patient with this. (Group 3, BC member).*

Another finding is that visual accounting is a tool to bring stakeholders to a similar level of accounting understanding compared to knowledgeable stakeholders. At the same time, data points out that avoiding very complicated accounting terms seems to be an excellent way to move away from the exclusionary boundaries of accounting language.

*In my presentation at the UC on budgetary guidelines, I discussed what costing is, what salary is, and what investment is. I presented what is fixed costing and variable costing. A [Professor from the business school] even gave me some other accounting keywords, which I did not use because I thought it was too complicated. However, I explained to the UC how a budget is set up. I explained it in straightforward words without using many sophisticated words that I do not know either. I made a chart, explained it in the chart, and everyone loved it. They loved it because they understood. What did I do? I eliminated the language barrier (Group 3, BC member).*

*I graphically put the USP budget, showing what is bigger and what is smaller. Because you put a bunch of 10-digit numbers, nobody understands anything. However, you see a bar graph, a big one, a smaller one, an even smaller one, you think, it is half, it is 1/3. So, the visual we understand. I like language, and I master the language. So, when you ask about language, I think language is a deliberate barrier. Even if you do not want to, you use it as a purposeful barrier (Group 3, BC member).*

Therefore, didactics, visual tools and simple terms and explanations are a better way to bring to the conversation and dialogue multiple stakeholders with a variable understanding of accounting language.

#### 4.2.5.3.2. Discussion within Stakeholder Groups

The budget proposal is accessed and discussed collectively among groups of stakeholders, which includes staff, students and unit directors, apart from the budget management group. During the interviews, the group of students, staff mentioned that they represent a category of students and employees, respectively, and, as such, should discuss and align their positions internally, particularly the most controversial ones. These groups often gathered in assemblies and forums for discussion and definition of their political positions.

Besides the internal group meetings, for instance, the group of students also mentioned that access to information in an accessible format is paramount to put forward this discussion to trustee stakeholders, where usually they debate, gather new information and insight, share their thoughts and get feedback from trustee stakeholders.

*I would say that a good part of the decisions ended up being taken by me, and by these people, I was talking to to absorb information and formulate my opinion, based on the [collective] idea that we have of university, but also with my personal contributions for that matter. (Group 5, student representative).*

Accounting information and language are key to the decision-making process of manager stakeholders, as extensively pointed out by previous literature and this research

data. However, this data also suggests that accounting information and language is a relevant sources of information for non-manager stakeholder groups. They use it to enact internal stakeholder group discussion and participation and to locate themselves in the budget dispute.

#### 4.2.5.3.3. Negotiation and Dialogic Communication

The third aspect considered within the learning potential of accounting in stakeholder engagement practices is the possibility of fostering negotiation and dialogic communication of stakeholders in antagonistic positions. Firstly, the data suggest that accounting knowledge and language competency will increase the capacity of multiple stakeholders in negotiation and dialogic communication, once the language barrier and the knowledge differential among experts and non-experts would be lower.

Secondly, regarding the potential for negotiation and dialogic communication in disputed settings, the data highlight the relevance of legitimacy and trust. For the USP case, the legitimacy and trust of the university members in the BC president, who presents the budget proposal at UC, and the rectoral management team is paramount to achieve less conflict.

Besides, multiple stakeholders, the non-manager group, should consider that they are recognised as such. Thus, they have legitimacy enough to have a voice and participate in the university decisions and budget allocation. Therefore, trust in the stakeholder identification process is paramount to transforming an antagonistic environment into an agonistic one.

Usually, negotiation and dialogic communication are through informal means. For instance, the director units expressed during the interviews that the consideration of their demands usually are through negotiation and dialogic communication. However, the group of staff and students is a different dynamic, especially because they posit themselves more as opposed to the budget management group.

#### 4.2.5.3.4. Knowledge Differential Among Stakeholders

The fourth learning dimension is knowledge differential. The data demonstrates that it is a main barrier to participation. Then, decreasing this difference is a likely answer to increase participation. However, besides the barrier of accounting language, other reasons emerged for the knowledge difference among stakeholders. The interviewees highlighted that they do not learn because they do not have time and political interest in learning.

*Honestly, the budget process is seen as something outside of a real discussion and even seen, many times, as something very technical and very difficult to understand. I think, [as a result] the engagement is small, and the concern about it is small. People do not engage because there would not necessarily be space to engage, either. But, I think there is also not much concern. I see that the engagement and mobilization that may occur, it occurs from the effects of the approved budget. (Group 6, staff member).*

*However, I think the fundamental thing is that there is not much engagement from the community, not just engagement, more a habit, from the community, of reading these things, of being in contact with this, because, as I told you, a lot is presented there at the time, so there is no time for people to have access before (Group 5, student representative).*

*But, I do not see it as a necessity to be a representative of the university council to have this domain [accounting language], because honestly, it is not just us employees [who do not understand the budget], the students and most of the unit directors [do not understand either]. And that is acknowledged even in the questions that appear [from unit directors]. (Group 6, staff member).*

Besides, as demonstrated in the quote below, there is an intersection between the technical and political aspects of accounting that is not easily comprehended by stakeholders. Similarly is the big picture, or in other words, how the small decisions impact the big picture and the organisation's strategic long-term. For example, the decision of allocation criteria.

*Then, we have a large majority in the UC who perhaps understands the issues but cannot go beyond the posed problem. And I place myself in that majority. At the time I was at UC, without being at BC, as a non-BC member, you see, look at the program, the process, you agree, you can only see that objective world that is being placed, but you do not have the experience to understand the nuances of the process and the whole process has nuances (Group 3, BC member).*

Knowledge is paramount to participate, negotiate and dialogically communicate. During the interviews, the stakeholders agreed that the members of the BC – and the budget management group – must be knowledgeable stakeholders regards USP's budget and finance.

*There are five teachers and one student [composition of BC]. And they are always their choice [UC]. And it always ends up being [from business school]. I think that actually puts a degree of management within the budget issue and the detail that needs to be understood to be able to influence this [budget] debate. Perhaps, the people [from the business school] are the best to fulfil this role (Group 5, student representative).*

However, they also highlighted how the knowledge differential is a barrier to participation and meaningful discussion among stakeholders. In the end, without technical knowledge, the debate and contribution to a dialogical process of participation is constrained.

*The BC is made up of 6 members. And traditionally, there are two members from each area. Two from natural and exact schools, two biological schools and two human schools. So you have a composition to suit the various fields of knowledge. But at the same time, you end up using people with little knowledge of your units' budget and the financial part. Although being unit directors, they have little knowledge of the financial part of their own units and even less of the university. So, it's always a difficult discussion, because it's not a discussion between people who have the same knowledge of the subject, there are people with deep knowledge, and there are others with much more superficial knowledge. So it's always a difficult process. (Group 3, BC member).*

Therefore, the lack of knowledge is recognised as a problem in the budget dispute. The university managers state:

*I think this was the line of our conduct over four years, to improve the ability and visibility of university directors and managers to understand how they could use the resources they had better and more efficiently. (Group 2, CODAGE member).*

*I also think that management experience, in general, is also important. It is not just in the sense of understanding management concepts like budgeting, but broadly accounting and finance principles. We should know that money varies over time, what project management is, how project management works, and other characteristics, knowledge of administrative law, and experience in the public sector. All of this is important because you have a little more sense of what can and cannot be done. (Group 3, BC member).*

*Most people who manage at the university, they were trained for something else. They are trained for something else, an engineer trained to be an engineer, a chemist to be a chemist, a biologist to be a biologist. And one day, someone gives them a pen, and says, "now, you are going to be the manager of unit x": So, this is something that my training did not provide me with. (Group 4, unit director).*

Finally, I mention that there is a contradictory finding. Some stakeholders seem to believe that unit directors are well prepared to deal with the budget as they need to do it when in manager positions in their units, which contradicts the other narratives that unit directors are usually unprepared to deal with issues at the university level, including the budget.

#### 4.3. THEORETICAL DISCUSSION

This thesis' objective is (1) to analyse the engagement practices within the budget dispute at University of São Paulo and (2) to analyse the role played by accounting and its technologies in stakeholder engagement practices.

In order to accomplish them, I structured my data analysis based on five components of stakeholder engagement practices: the budget dispute (the contested issue), stakeholders' identities, spaces of engagement, power structure and dynamics, and, finally, accounting and its technologies. In this section, I theoretically discuss these findings and their implications.

Therefore, firstly, I present a summary of my research findings and their implications for how stakeholder engagement is practised in the fieldwork. Secondly, I discuss the gap between theory and practice of stakeholder engagement and stakeholder participation conceptualisation.

##### **4.3.1. Summary of Research Findings**

In the face of the research findings, I shed light on broader issues of stakeholder engagement and participation from an agonistic perspective combined with Butler's theory, expanding the limits of stakeholder engagement literature informed by agonistic dialogic accounting. This part summarises the main findings on the five categories of analysis and discusses the implications for how stakeholder engagement is practised in the fieldwork, see Table 15.

**Table 15** - Summary of Research Findings

Category	Main Findings
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<b>Contested Issue (the budget dispute)</b>	(1) The influence of historical context in actual budget dispute; (2) Stakeholders' social interests are privileged in the stakeholder engagement practices;
<b>Stakeholder Identity</b>	(3) Collective identities historically constructed and temporarily established as allies or adversaries; (4) Trust is paramount to establishing alliances in stakeholder engagement practices; (5) Collective and individual identities shapes and are shaped by legitimacy within a frame of social recognition among stakeholders; (6) Stakeholder identification and demarcation of boundaries should not be taken for granted, hence critically reflected;
<b>Spaces of Engagement</b>	(7) Stakeholder engagement strategy changes according to the spaces of engagement; (8) Stakeholders perform a role in their group; they speak in the interest of those who have elected them. (9) Three main stakeholder engagement strategies were identified: rhetorical, body, calculative, and silence; (10) Formal spaces are slightly more important for participation, while informal spaces are slightly more relevant for engagement;
<b>Power</b>	(11) Power structure is relevant to power distribution among stakeholders; (12) Legitimacy and power (over language and spaces) to exercise stakeholder engagement strategies and practices; (13) Participation requires stakeholders to hold more power than engagement practices;
<b>Accounting Information and Language</b>	(14) Power over language and information strongly impacts engagement practices and participation; (15) Three accounting categories are relevant to plural stakeholder participation: access to relevant information from multiple perspectives, budgetary language as a strategy to engage, and learning as a means to open up participation within organisations;
<b>Access to Information</b>	(16) Access to information must be in an abbreviated and understandable format; (17) The controlling department, the responsible for information disclosure, should avoid fragmentation of information on several reports and increase transparency, considering the content and timeliness of disclosure fair enough to allow participation of multiple stakeholders; (18) Informal information mechanisms are relevant in multi-stakeholder settings, especially for non-manager stakeholders; (19) Timeliness is especially relevant when there is a knowledge gap among stakeholders. In addition, timeliness can be a calculative mechanism to play with budgeting reporting, hence, constraining non-manager stakeholders' access to information;
<b>Budgetary Language</b>	(20) The calculative aspect of accounting language is a likely barrier to pluralism, reinforcing Brown's (2009) claim; (21) Non-manager stakeholders rely upon negotiation and rhetorical communication to engage and acquire legitimacy on the dispute, while manager stakeholders rely upon accounting and budgetary numbers; (22) Powerful stakeholders use accounting language and their expertise on it to gain legitimacy on the budget dispute, therefore, to maintain control over the budget piece and construct consensus to achieve its objectives, avoid conflict with antagonistic stakeholders; (23) The accounting and budgetary language is discursively constructed as too technical. Therefore, it constraint non-experts of participation in the budget process; (24) Non-manager stakeholders engage with the effects of the budget proposal and its numbers post-decision, partially explained by the learning category; (25) The budget dispute is characterised as a process of "selling the budget" in the main formal space of engagement and participation, UC; (26) The criteria of distribution and key indicators are crucial to the budget development and final numbers. However, non-manager stakeholders understand this process as merely technical and focus attention on the final numbers; (27) Budget selling is a calculative strategy to achieve consensus and gain legitimacy for the budget management group, therefore, approve the budget in UC;
<b>Learning</b>	(28) In the offset of accounting calculative aspect, it has a learning potential, which could open up spaces for engagement and, in particular, participation, creating a paradox of accounting information;



	<p>(29) Non-manager stakeholders express limited interest and time in learning the budgetary language as a strategy to engage, suggesting that they dismiss participation in the budgeting and prefer to engage in the effects of the budget itself;</p> <p>(30) Didactics are paramount to “sell” the budget piece, teach stakeholders, and create consensus;</p> <p>(31) When stakeholders have the legitimacy to participate, didactics are paramount to further participation through stakeholders’ learning;</p> <p>(32) Visual accounting is a tool to bring stakeholders to a similar level of accounting understanding compared to knowledgeable stakeholders. At the same time, avoiding very complicated accounting terms seems to be an excellent way to move away from the exclusionary boundaries of accounting language;</p> <p>(33) Knowledge differential is a primary barrier to participation. Ultimately, without technical knowledge, the debate and contribution to a dialogical participation process is constrained;</p> <p>(34) The learning process is fostered by internal group discussion. Therefore, access to information in an accessible format is paramount to putting forward stakeholder discussion with trustee stakeholders, where they usually debate, gather new information and insight, share their thoughts and get feedback from trustee stakeholders;</p> <p>(35) Accounting knowledge and language competency will increase the capacity of multiple stakeholders in negotiation and dialogic communication, once the language barrier and the knowledge differential among experts and non-experts would be lower;</p> <p>(36) Trust in the stakeholder identification process is paramount to transforming an antagonistic environment into an agonistic one;</p> <p>(37) Stakeholders have limited time and political interest in learning the accounting and budgetary language for the budget dispute. Besides, there is an intersection between the technical and political aspects of accounting that is not easily comprehended by stakeholders;</p> <p>(38) Some stakeholders believe that unit directors are well prepared to deal with the budget as they need to do it when in manager positions in their units, which contradicts the other narratives that unit directors are usually unprepared to deal with issues at the university level, including the budget.</p>
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Source: Author

#### 4.3.1.1. **Contested Issue**

The analysis of the contested issue from multiple stakeholders’ perspectives highlights that (1) the historical context, especially the financial crisis, influences the actual budget dispute and (2) that stakeholder groups’ social interests are privileged within the budget dispute in the internal and external arena.

First of all, the findings highlight that the historical context, especially the USP’s financial crisis, influences the actual budget dispute and how stakeholder engagement is practised. In this sense, conceptualising stakeholder engagement requires a detailed analysis of the long-term and historical, social and political context. Besides, these findings indicate that stakeholder engagement practice is both shaped by historical events and shapes the context of an organisation. So, the act of engaging with an organisation changes the organisation itself. Moreover, these findings warn us of the relevance of engagement studies in plural societies (Brown, 2009; Dillard & Brown, 2015).

For instance, in the USP case, the financial crisis is the central historical event that influences the actual budget dispute and engagement practices. It affects stakeholders’ perception of the organisation’s role, their role within the dispute, and the importance of spaces of engagement. For instance, the external budget dispute makes stakeholders articulate and engage in different spaces, and construct alliances, to ensure the university’s autonomy from the state.

Butler’s (2005) theory of recognition and the concept of the social scene explains the long-term and historical changes in the frame of recognition. Or in other words, she

explains the process in which social norms are constructed, deconstructed and reconstructed over time. Within organisations and society, the dispute is (de/re) constructed over time in a social and political frame, and, within the social practices, what is considered acceptable in terms of the budget dispute, the demands and practices, the use of spaces and information change over time.

Another example is the stakeholders' practice of engaging in UC space to perform a role towards their stakeholders' group and how this social practice was established and legitimised over time. The UC space is a theatre for all six groups. They use that space in a similar manner for different purposes. Notably, none of the interviewees mentioned desires to change the UC space, but they accept the space as a legitimised one necessary for multiple stakeholder engagement.

The second finding emerged by shedding light on conflict: stakeholders and their groups' social interests are privileged within the budget dispute in the internal and external arenas. This finding is only visible within a theoretical frame which gets away from consensus building and recognises the conflictual nature of plural stakeholder engagement. By approaching stakeholder engagement and shedding light on conflict and contested terrain, instead of consensus-building, this research adds to Tregidga and Milne (2020). The authors pointed out that accounting scholars who approach the topic of stakeholder engagement within dialogic accounting literature have focused on consensus-building, such as Manetti and Bellucci (2016) and Bellucci and Manetti (2017).

The relevant implication of this finding is not related to moral judgment, if the privilege of social interests is right or wrong. However, the findings are paramount to bring to light what Brown (2009) slightly touched, which is the "self-opportunistic behaviour" of stakeholders. Plural stakeholders' perspectives, including agonistic and Butler's work, consider that plural interests should be acknowledged because that is the relevant aspect of democratising accounting, organisations and society.

Rights of opposition or dissent are important so that individuals and groups may object to policies and practices they perceive as against their interests. While there is a need to recognize that there is no neutral measurement point, it is also important to be wary of opportunistic interpretation. The aim of dialogic accounting is to foster the legitimate pursuit of divergent interests in a plural society, not to encourage "blatant propaganda" (Brown, 2009, p. 325).

More than an over-simplistic view of conflict of interest, the theoretical focus on the dispute and politics as legitimate and part of social life (Mouffe, 2000) contributes to telling a story of conflict which is multi-directional, complex and with multiple dynamics happening simultaneously in the organisation. However, these findings have relevant implications for stakeholder engagement practices, the role of accounting, and accountability, which will be discussed in the following paragraphs.

#### **4.3.1.2. Stakeholder Identities**

In order to theoretically analyse stakeholders' identity, I depart from Mouffe's view of collective identity, described as the political identity of groups and their positions as allies and/or adversaries. Therefore, I expand the discussion of stakeholders' identity with Butler's theory of recognition, complementing agonistic analysis at an individual level. In doing so, two main aspects are analysed: (1) stakeholders' (de) construction of identities and legitimacy in the spaces of engagement and (2) stakeholder identification and demarcation of boundaries.

*Agonistic democrats view social identities as complex and plural phenomena (Brown, 2009, p. 321).*

Regards stakeholder identities, four relevant findings emerged. Firstly, the results demonstrated that collective identities are historically constructed and posited. For instance, the rector identity from one side, and the staff identity from the other side, are positions historically constructed on the opposite side as adversaries. The expectations of a rector, their behaviour, alliances, and political position differ significantly from those of the labour union members.

Besides, in the data analysis, six stakeholder groups emerged in the research findings: the rector and his staff, CODAGE members, BC members, Directors of units, students, and staff. Mouffe (2000) defines the collective identity of groups as extremely important in the democratic game, once it enables antagonistic views to be assumed and exercised. In other words, the stakeholders' expression of political identities should avoid fundamentalist and violent expression of opposition, since they would be able to exercise their political positions legitimately.

Moreover, Brown (2009, p. 322) states that "group formation (e.g. employees joining labour unions) allows people to construct collective identities, and constitute themselves as collective agents". She claims that "it usually involves developing new concepts for describing social reality (e.g. sexism, exploitation) and new discursive spheres". Thus, being part of a group shapes one's identity, behaviour, and the view of the world.

In the USP case, although stakeholders' collective identities are more or less fixed over time, which means they have consistency, stakeholders construct temporally alliances (or oppositions) to articulate their social interests. For instance, during the interviews, stakeholders cited the case of voting for a salary increase during Vahan's management term. The BC, which usually is an ally of rectors, were against the rectors' decision to increase salaries. However, the staff, usually on the opposite side, supported the rector's decision, which was approved in UC space. In this context, the interests of staff were aligned with rectors. This example highlights how consensus building is always temporal.

Furthermore, trust emerged as an important aspect of stakeholders' identity, their position as allies or adversaries, and the construction of networks, alliances, and relationships in general. For example, a group of students cited that building a relationship in informal spaces of engagement was very important for the future possibilities to engage with other stakeholder groups and bring results to their demands. So, during the budget dispute, they would have a legitimate voice to negotiate with budget management group members.

Trust is particularly relevant for members of the budget management group, the CODAGE coordinator, the BC president and the rector. They work collaboratively in the elaboration, discussion and selling of budget proposals to other stakeholders. As such, I suppose that political articulation and negotiations among members of the budget management group were necessary, and the trust relationship was fundamental to working together.

The third finding is that collective and individual identities shape and is shaped by legitimacy within a frame of social recognition among stakeholders. Stakeholder identity is embedded in relations of power. Some identities have more legitimacy and, thus, hold greater power to participate in budget decisions. For example, the rector and budget management group members have the legitimacy to perform, participate and influence budget disputes. Their legitimacy is influenced by their position, background (usually

professors from schools of business and economics, engineers, and hard sciences, have the power over the language), and their rhetorical capacity (power over spaces).

Based on Butler's theory of recognition, I posit that accounting scholars can benefit from the knowledge of how and why stakeholders perform and act in the social scene (spaces of engagement) to be recognised, shaping and shaping by the social norms of recognition. Moreover, recognition increases legitimacy and power to influence participation in the social setting. In this sense, a relevant explanation of stakeholders' performance and legitimacy can bring relevant insights to understanding stakeholder engagement practices. Therefore, this finding is consistent with Tregidga and Milne (2020), who pointed out that legitimacy is paramount to stakeholder engagement practices with implications for democratic forms of accountability, ethical forms of pluralism, and stakeholder identification.

Finally, following Gregory et al. (2020) and Tregidga and Milne (2020), I acknowledge the relevance of reflecting upon boundaries of exclusion of stakeholder engagement practices. From a multi-stakeholder perspective, there is a lack of studies which critically inquire into stakeholders' demarcation on plural spaces, the need to establish boundaries and its constitutive exclusion character.

Who really are "the people"? And what operation of discursive power circumscribes "the people" at any given moment, and for what purpose? (Butler, 2015, p. 3).

The theoretical underpinning of stakeholder identification has been long discussed in stakeholder theory without any final conclusion (Mitchell & Lee, 2019). In political theory, Butler (2015) explores demarcation as a discursive mode of power. This understanding is explored in this thesis as a fundamental one to further stakeholder identification theorisation.

But it is also true that every determination of "the people" **involves an act of demarcation that draws a line** [...] In other words, **there is no possibility of "the people" without a discursive border drawn somewhere** [...]. **The discursive move to establish "the people" in one way or another is a bid to have a certain border recognised**, whether we understand that as a border of a nation or as **the frontier of that class of people to be considered "recognisable" as a people.**" (Butler, 2015, p. 4-5).

Putting it simply, identifying stakeholders and their identity is paramount to engagement practices, and I claim even more in plural settings. However, the demarcation of such boundaries sets who is within (who is recognised as a stakeholder) and who is out (who is not recognised by the social norms).

The consequences of this understanding are multiple as the limit of who is a stakeholder, and as such, what demand is legitimate, will be drawn based on this discursive mode of power. Ultimately, who is considered a stakeholder, influences the stakeholder engagement practices, participation and legitimacy to influence the contested issue. The stakeholders recognised as such will have greater legitimacy in the field. This lens explicitly the importance of demarcation for considering who is a stakeholder, the legitimacy of their identity, and stakeholders' perceptions of themselves.

Besides, the emergence of stakeholders (based on changes in the demarcation of who is considered a stakeholder changes over time as well (Butler, 2005). In this sense, the University of São Paulo budget dispute comprises six stakeholder groups. They were identified according to the social context. As Butler (2005) explains, the boundaries of

stakeholders change over time in a socio and historical frame. Therefore, I follow her approach that what is important is to consider who is an actual stakeholder, recognised within the boundaries and for what reasons, once the boundaries are changeable according to the norms of society.

As a result, we have (a) those who seek to define the people (the group much smaller than the people they seek to define), (b) the people defined (and demarcated) in the course of that discursive wager, (c) the people who are not “the people”, and (d) those who are trying to establish that last group as part of the people. (Butler, 2015, p. 3-4).

#### **4.3.1.3. Spaces of Engagement**

There are four main findings regards spaces of engagement. The first one is that stakeholder engagement strategy changes according to the spaces of engagement. This finding is relevant and brings a contribution in terms of theorising the spaces of engagement. Jasper (2014) and Tregidga and Milne (2020) theorise spaces of engagement as arenas where “engagement occurs in many spaces, many arenas, with groups even ‘arena switching’ in order to engage on an issue” (Tregidga & Milne, 2020, p. 16).

However, the interviewees expressed that the strategy to engage changes depending upon the stakeholder engagement space. For example, the UC committee is the most politicised space, and BC is technical and limited in the number of participants, seven compared to more than one hundred UC members. Due to the different features of these two formal spaces of engagement, stakeholders use different strategies in order to influence the budget dispute and its effects.

For the UC space, stakeholders consider the committee very few relevant to the participatory budgeting dispute, once the budget proposal is presented with few possibilities to be changed. The UC space also creates the feeling that the budget dispute is not democratised and that plural participation does not exist. In this sense, UC became a mechanism to exercise power through speech, rhetoric, body language, budgetary numbers, and even silence to influence the budget dispute. As such, staff and students influence how the budget is allocated over time through rhetorical and body strategies. On the other hand, the rector and his staff perform a powerful position throughout silence and body. The distribution of UC space gives power and legitimacy to the rector, his staff, and the budget management group.

Secondly, the research findings demonstrated that stakeholders perform a role to their group. The strategy aims to influence the budget dispute, but, as the results point out, the stakeholders use spaces of engagement to increase their recognition, legitimacy, and power, among their group’s members. For instance, the students and staff often use the UC space performatively, exercising speech with rhetorical and bodily strategies. One student mentioned that the UC meetings record is relevant to show to their category that they speak in the interest of those who have elected him/her.

The same narrative was conveyed by a director of the unit. He/she said that UC meeting is the theatre where the members of his/her college will expect that they perform a role that is in the best interest of their college. The crucial factor is that all stakeholders represent their own group there, all were elected to be part of UC or BC, and as such, they have to be recognised in the inner stakeholder dynamic as legitimated by those they represent. In this sense, the UC spaces are constructed around internal groups dynamics.

The third finding concerns the three main stakeholder engagement strategies identified: rhetorical, body, calculative, and silence. The spaces are a central element of

stakeholder engagement practice. It can enable and/or constraint participation. However, stakeholders can play with them, considering multiple interests and deciding what strategy is better for that space. Spaces of engagement are theorised to decide stakeholder engagement strategy, which, as discussed, can be participation or broader forms of influence on the organisation.

The UC committee is a political space of engagement relevant to exercising the groups' strategy, putting their demands, and performing a legitimate role. It is a space of appearance (Butler, 2015). Within this concept, informal spaces of engagement can be of appearance or secret, hidden and difficult to identify, as the informal corridor talks. As the result shows, from a multiple-stakeholder perspective, the informal spaces of appearance (especially those outside the organisation) are more effective as Brown (2009, p. 327) states: "some combination of insider and outsider forms of engagement arguably provides the most effective form of praxis for those with social change agendas."

Finally, it is relevant to highlight the informal external space of engagement. In the USP case, it is also used to mark political positions, especially for staff and students. They believe that by increasing the pressure from outside, they will have more space to act and achieve their demands. However, during 2018-2022, it did not emerge in the data as an important event for them. Partially because the demands were more or less accommodated in the period when the budget was growing again, and the demands started to be responded to by the rector.

The findings show that the small talks and corridors conversation seems to be relevant spaces to ask for more budgeting in periods of more resource availability. On the other hand, in periods of cuts and no budgeting allocation conversation, the external spaces, especially spaces of appearance, seems to gain relevance for increasing pressure and requiring demand. Nonetheless, the stakeholders' group have their own implicit interests and battle in engaging in public demonstrations. In political terms, there are inner motivations to act around budgeting that extrapolate the sharing of resources itself.

The fourth finding indicates that formal spaces are slightly more important for participation, while informal spaces are slightly more relevant for engagement. As the other findings demonstrate, spaces of engagement are directed to take advantage of stakeholders' capabilities to perform and demand. In this sense, due to the features of formal spaces, these spaces create conditions for dialogic communication, participation, and collective construction of budget proposals. While, informal spaces of engagement, especially those of appearance – which can include formal ones, as is the UC case – are likely to give conditions to engagement, which means that stakeholders aim to influence the budget allocation and improve their demands' conditions.

#### **4.3.1.4. Power**

Three main findings will be presented related to the power category. Following Brown's (2009) claims for more power consideration in plural spaces, and a broader critique of dialogic accounting (Bryer, 2014; Vinnari & Dillard, 2015) of lack of such consideration, I pull power as a category of stakeholder engagement analysis. From the data construction and the broader theoretical discussion of engagement and participation, I contribute to reflecting upon power, the structure of power, and especially power distribution as a key element to stakeholders' groups strategically deciding to engage and/or participate in different spaces.

The first finding is the recognition of power structure as relevant to power distribution among stakeholders. It is evident in the USP case that stakeholders accumulate power

positions and legitimacy in the university structure, mainly through election and indication for trustee positions with those elected. Passeti et al. (2017) also pointed out that power structure influences stakeholder engagement and (un) dialogic dynamics.

From a structural point of view, power is embedded in social relations and structures. The findings indicate that the power structure of the University of São Paulo is too concentrated on the rector figure on the budget dispute. Besides, the budget management group, which comprises the CODAGE coordinator and BC president, is the most relevant structure of power in the university in terms of collective identity and alliances. The budget management group and the rector shape the budget dispute and exercise power over spaces of engagement and language.

*Power is an empty space. There is no owner, true answer or privilege position or discourse. The hegemonic power of elites must be maintained by discursive mechanisms (Laclau and Mouffe, 1985, p. 10).*

Laclau and Mouffe focus on the momentum of political articulation, and their central concept is hegemony. Hegemony is decision-making on an undecidable basis. In the conceptualisation of hegemonic power, elites maintain power through ideology built upon acceptance and legitimacy. This ideology is built upon a common discourse/story to bring people together and is constitutive of social relationships (Alves, 2010).

For instance, the financial crisis and its effects on people allowed autonomy to be shaped as a discourse that legitimate budget management groups' austerity policy during the period analysed as an action in the budget dispute. One member of BC states:

*So, but that was what gave birth, a very interesting internal birth, which is "we need to have fiscal responsibility to be able to maintain autonomy". That was the rector's speech. A very fitting speech in my view. [...] then we incorporated within the BC this concept of maintaining fiscal responsibility, in order to maintain autonomy (Group 3 Member).*

To build and maintain power, it is paramount to inquiry regards power distribution among individuals, and how they construct (or perform) it at the individual level. Another critique of accounting studies on engagement and participatory mechanisms is the lack of consideration at the individual level (Bryer, 2011; 2014).

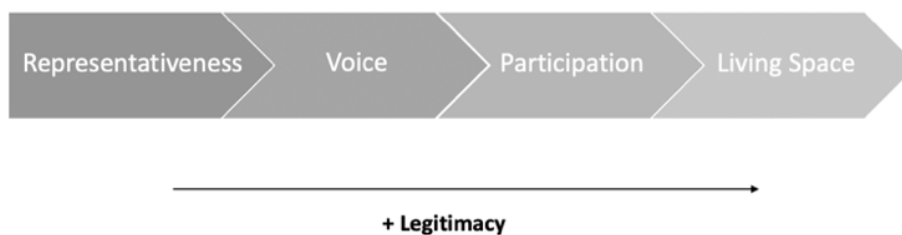
As the agonistic lens focus on politics at the structure level of analysis, there is no space to raise questions at the subject level from the agonistic background. Therefore, I advance agonistic literature by bringing to the stakeholder engagement conversation another post-structuralist theorist, Judith Butler. Her theories and discussion turn to the subject level of analysis, contributing to inquiries about identity (de) construction, power distribution among stakeholders, spaces and strategies to engage, and accounting language within a power and political framework.

The second finding is that legitimacy is fundamental to exercising power in engagement practices and strategies. Based on Butler's notion of legitimacy and power, a stakeholder has legitimacy once recognised as a stakeholder. Recognition is an operation of power. So, power will create what Butler calls a "differential distribution of recognizability" (Willig, 2012, p.139).

It means that "there are schemes of recognition that determine who will be regarded as a subject worthy of recognition" (Willig, 2012, p.139). It also implies that stakeholders hold differential power distribution in the field, and not all stakeholders have the same legitimacy and power. A powerful stakeholder will be the one that can appropriate the moral norms set by the context, negotiate them and find a living place.

I draw on Butler's conceptualisation of power distribution to construct a scale to illustrate the degree of power distribution on stakeholder engagement practices in four dimensions: representativeness, voice, participation, and living space, see Fig. 7. It is designed as a scale because the standard configuration of plural spaces of engagement are initially with representatives and inclusive policies, where recognisable subjects are given a seat on the table, a position in the dispute. Therefore, stakeholders' experiences and power to influence the dispute arise in the extent of legitimacy they acquire within the frame of recognition.

Fig. 7. Scale of power on stakeholder engagement practices



Source: Author

Differently from previous literature, this thesis emphasises power as constitutive of stakeholder engagement, and as a result, the scale of power was developed—the degree of power distribution influencing stakeholder engagement practices. In this sense, in the scale of power to engage, stakeholders who hold more legitimacy have more influence on the budget dispute, and the more one holds power, the more chances of participating and finding a living space they have.

**Representativeness.** Legitimacy is required for stakeholders to be recognised within the nominal demarcation of stakeholders. The six stakeholder groups identified (the rector and his staff, CODAGE members, BC members, Directors of Units (and professors representatives), students representatives and staff) have legitimacy, otherwise, they would not have been recognised and given proportional size to “seat on the table” (Tregidga & Milne, 2020).

Thus, in this study, we are moving away from the problem of defining stakeholder identification boundaries. However, in the previous section, I offered a critical reflection on it and its effects. During the interviews, a group of students and staff often questioned representativeness within the university structure, claiming that they have fewer positions in the formal spaces of engagement compared with professors.

**Voice.** The increase of power held by subjects allows them to express their voice and opinion. The gap between powerful and non-powerful stakeholders becomes more significant when the scale of power is further to the right. In particular, voices are usually limited for those with less power and legitimacy in the issue. As a consequence, powerful stakeholders will have pride of place in the formal spaces, while non-powerful stakeholders can be dismissed and have their voice denied in the social scene. In the USP case, the formal spaces of engagement were two: UC and BC committee.

For instance, in the UC space, naturally, the budget management group members, who developed and presented the budget proposal, have more space for speech and legitimacy to be heard in the UC meeting. On the other hand, staff, students, and even some unit directors argued that there is little space to vocalise their opinion in the UC committee, usually in five minutes speech at the end of meetings to express their opinion, ask questions, even though it is almost always not responded, mainly because the space



comprises around 120 members and people use the space to bring other issues than the budgetary focus. Besides, over time, it was institutionalised as a political space, a space of appearance where rhetoric dominated instead of dialogic forms of communication.

For the BC committee, the representatives comprise six professors and one student, plus budget management group's members who are often invited to discuss the budget proposal together. The student is "alone" in the space of engagement, and as narrated by group five, they need to adapt themselves in order to gain legitimacy, have a voice, be heard, participate, and even find a living space, even though limited, in the BC committee. In order to acquire legitimacy, students need to fit into that space's social norms, which means adapting speech and behaviour to be recognised by members.

In this sense, two political identities in the student movement had different political positions in the engagement space. The "most radical" students avoid adapting to the space. As such, they did not change their speech to be acceptable by professors and understood that negotiation would not be fruitful. In an agonistic sense, they posit themselves as antagonists in the space of engagement. While the students, who are aligned to a "more flexible" political identity, accept the need to adapt themselves to negotiate and ask for their demands. Thus, they usually adapt their speech in the BC committee to a friendly one compared to the UC committee.

**Participation.** Participation requires even more legitimacy compared to voice. In both formal spaces cited, stakeholders should negotiate with social norms of recognition to acquire legitimacy and have their voices heard and considered in the budget dispute. These dynamics happen differently in BC and UC spaces. Moreover, although voice can be exercised through informal mechanisms, such as demonstration, congregation, and internal group dynamics, participation requires a degree of concentration and formal spaces and structure. At this point, the data pointed out a relevant distinction between participation and engagement. Given the importance of theory and practice, this discussion will be further in the second part of the theoretical discussion.

For USP, participation is quite limited in the budget dispute. The power structure presented in the previous section justifies the argument that the rector and budget management group members hold great power in the social scene. As an effect, other stakeholders, including several unit directors, do not participate in the budget dispute. In UC, participation is constrained by the forum structure, which comprises too many stakeholders and where the space was built as a space of appearance over time. For the BC committee, students often claimed that they feel "alone" in the space, and there is no space for their participation. In this space, the technical discussion is prevalent and the budgetary language constraints possibilities to talk and participate.

**Living spaces.** The Butlerian concept of living space (Butler, 1997) is new in accounting literature in the context of plural engagement and participation. Dos Santos et al. (2022) discussed it in the context of diversity in accounting education; however, I claimed that it could be expanded to explain plural engagement practices. The concept of living space considers an ideal environment where plural individuals have legitimacy, their position is respected, and they do not need to change themselves to be accepted in the social norms of recognition.

For instance, in the USP case, the budget management group is the one that participates in the budget proposal and finds a living space within the organisation. It is important to notice that this space is constructed during the individual path and career in the organisation when they constantly (de) construct themselves in the frame of recognition. Therefore, the budget management group are legitimate and holds the power to influence the budget dispute.

On the other hand, students, who have a short life in the budget dispute and organisation, staff, who decide not to adapt to the norms of recognition, or, I suppose, some directors with less influence on the university, do not find a living space. As a result, they do not construct, over time, legitimacy and power, constraining possibilities to participate.

In summary, I posit that power shapes individuals' identity and is shaped by a historical, social and political context. In this sense, the rector and budget management group members are legitimate stakeholders, hold more power over language and spaces, and can reach the living spaces degree. While students, for example, are less legitimate, hold less power, and usually reach out until the voice degree. All stakeholders identified in this research process are within the representative degree, within organisational boundaries.

These findings bring to light that agonistic pluralism requires stakeholders to negotiate the social norms of recognition in order to acquire legitimacy and power to discuss, participate, and find a living space in the budget dispute (Butler, 1997; Dos Santos, McGuigan & Lopes, 2022). An exciting discussion regarding stakeholder engagement and participation follows this part, as I intend to avoid a naïve conception of political identities. As I will discuss, the lack of power distribution makes stakeholder engagement practices and strategies changes in spaces and language resonate and influence the budget dispute.

#### **4.3.1.5. Paradox of Accounting Information in Plural Settings**

Finally, I analysed the role played by accounting language and technologies in stakeholder engagement practices. The theorisation draws on empirical data and the concept of a paradoxical role of accounting language in plural settings. In this sense, three main categories were analysed: information access, budgetary language, and learning.

Firstly, access to information. The budget proposal is accessed and discussed collectively among groups of stakeholders, which includes staff, students and unit directors, apart from the budget management group. Thus, the research data suggest the importance of disclosing information, including its content, format and consolidated report, timeliness, and access to relevant information to permit participation, which appears paramount to democratising accounting information. Moreover, timeliness is especially relevant when stakeholders have a knowledge gap. In addition, timeliness can be a calculative mechanism to play with budgeting reporting, hence, constraining non-manager stakeholders' access to information.

The research also emphasises that the information hold, in the USP case, CODAGE, should avoid fragmentation of information on several reports and increase transparency, considering the content and timeliness of disclosure fair enough to allow participation of multiple stakeholders. Notwithstanding, informal informational mechanisms play a significant role in plural spaces of engagement, especially for non-manager stakeholders.

Furthermore, the data suggest that the accounting language plays a role in perpetuating the powerful stakeholder groups as key participation members. In this regard, four categories of analysis emerged: distribution criteria and key indicators, selling the budget numbers, calculative aspect and consensus or non-consensus approach. Therefore, the second part of the accounting category sheds light on the data based on the use of budgetary language for stakeholders' interests.

The calculative aspect of accounting language has been long theorised (Power, 1992). Brown (2009) claimed that the calculative aspect of accounting language is a likely barrier to pluralism. In the context of stakeholder engagement practices, it is a new perspective on the topic and a contribution to accounting literature on stakeholder engagement. The entire

process of selling the budget proposal for approval of multiple stakeholders emphasises the accounting role in constraint participation, enhancing consensus among antagonist stakeholders and the manager's legitimacy based on lack of knowledge and perpetuation of manager stakeholders' interests.

In this sense, the key drivers of resource allocation are the indicators and distribution criteria. In the budget dispute context, the manager stakeholders, especially the budget management group, dominate this discussion and can control the strategic decisions and the allocation of resources to them. However, non-manager stakeholders understand this process as merely technical and focus attention on the final numbers. Non-manager stakeholders express limited interest and time in learning the budgetary language as a strategy to engage, suggesting that they dismiss participation in the budgeting and prefer to engage in the effects of the budget itself, partially explained by the learning category.

Concluding, non-manager stakeholders rely upon negotiation and rhetorical communication to engage and acquire legitimacy on the dispute, while manager stakeholders rely upon accounting and budgetary numbers. Therefore, powerful stakeholders use accounting language and expertise to gain legitimacy on the budget dispute, maintain control over the budget piece, construct consensus to achieve its objectives and avoid conflict with antagonistic stakeholders. Hence, the accounting and budgetary language is discursively constructed as too technical, constraining non-experts from participation in the budget process.

In the offset of the accounting calculative aspect, it has a learning potential, which could open up spaces for engagement and, in particular, participation, creating a paradox of accounting information. To foster participation and engagement, the learning accounting category is fundamental and must be integrated into a normative approach to deal with multiple stakeholders in a conflictual setting.

Four subcategories emerged regarding learning and emancipatory potential of accounting: didactics, accounting for internal group discussion, accounting for negotiation and dialogic communication, and knowledge differential among stakeholders. Firstly, didactics. It is paramount to "sell" the budget piece, teach stakeholders, and create consensus. Furthermore, when stakeholders have the legitimacy to participate, didactics are paramount to further participation through stakeholders' learning.

Accounting for internal group discussion. The learning process is fostered by internal group discussion. Therefore, access to information in an accessible format is paramount to putting forward stakeholder discussion with trustee stakeholders, where they usually debate, gather new information and insight, share their thoughts and get feedback from trustee stakeholders.

Accounting for negotiation and dialogic communication. Accounting knowledge and language competency will increase the capacity of multiple stakeholders in negotiation and dialogic communication, once the language barrier and the knowledge differential among experts and non-experts would be lower. Regarding knowledge differential among stakeholders, it is a primary barrier to participation. Ultimately, without technical knowledge, the debate and contribution to a dialogical participation process is constrained.

Furthermore, visual accounting is a tool to bring stakeholders to a similar level of accounting understanding compared to knowledgeable stakeholders. At the same time, avoiding very complicated accounting terms seems to be an excellent way to move away from the exclusionary boundaries of accounting language. Finally, trust in the stakeholder identification processes emerged as paramount to transforming an antagonistic environment into an agonistic one once stakeholders legitimately consider that the decision-making is made by the morally rightful stakeholders.

Therefore, this thesis emphasises learning as an emancipatory potential for stakeholders. Particularly suggesting that the way accounting information is conveyed, the technical barrier and the numerical representation, timeliness, and lack of transparency are barriers to stakeholder understanding and participation. However, other social, historical and political reasons emerged as stakeholders' learning is not improved at the pace necessary to increase participation within organisations. For instance, there is an intersection between the technical and political aspects of accounting that stakeholders do not easily comprehend.

Democratising accounting information and technologies is vital to open organisations to the public and plural stakeholders. Although I claim that there are unintended consequences to democratise accounting information, once stakeholders have increased transparency, the information can be used differently, mainly because the research demonstrated that the groups of stakeholders dispute their own demands (because of internal groups dynamics) and the strategic and unit discussion of USP is barely made. The consequences of increasing information access and participation without making plural constituencies accountable should not be dismissed and, I suggest, should be further investigated.

The potential emancipation and increased participation should be highlighted once the unintended consequences of open and democratised information are addressed. Then, I claim that accounting is not a barrier or an emancipatory tool. It is both. I suggest that the main barrier to participation is the learning and knowledge differential. Accounting knowledge and language competency will increase the capacity for multiple stakeholders' claims about negotiation and dialogic communication once the language barrier is much less different.

#### ***4.3.2. Conceptualising Engagement and Participation***

The main finding of this research is that the empirical data shows a gap between theory and practice. The USP case brings to the fore that stakeholders' relationship with the organisation can be defined as engagement or participation. Depending on a set of features, stakeholders will decide to participate and "have a seat on the table" and influence the momentum of the decision. However, depending on legitimacy, power, social interests and knowledge, stakeholders can strategically choose to engage in formal and (mainly) informal spaces with more power to influence decision-making.

Stakeholder engagement has been theorised in multiple ways and formats (Passeti et al., 2017) with two main components, representativeness and participation, highlighted by previous literature (Owen, 2001; Unerman & Bennett, 2004; O'Dwyer et al., 2005; Ohja, 2006; Rixon, 2010; Archel, Husillos & Spence, 2011; Harrison & Sayogo, 2014; Bryer, 2011; 2014; Crewett, 2015; Vinnari & Dillard, 2015; Baka, 2016; Brown & Tregidga, 2017; Dillard & Vinnari, 2018; Clune & O'Dwyer, 2020; López-Rodríguez et al., 2020).

Passeti et al. (2017) state that "stakeholder engagement is a corporate social responsibility policy", and in critical studies, participation has been investigated emphasising the need "for democratising the process of exchanges and aiming for authentic engagement". In this sense, participation and engagement are not clearly conceptualised; most of the time, participation seems to be a component of meaningful forms of engagement.

The same lack of theoretical consideration is seen in Fougère and Solitander (2019) and Yasmin and Ghafran (2019), who tends to use the concept of engagement, while Timming and Brown (2015) prefer the concept of participation. Usually, without reflection, they slightly address the difference between consensus x antagonistic positions. Literature

that focuses on consensus building uses participation. In comparison, literature that applied conflictual and external participation (antagonistic positions) tends to use the word engagement.

Agonistic accounting scholars open an important theoretical path to such considerations (Tregidga & Milne, 2020; Scobie et al., 2020). For instance, Tregidga and Milne (2020) expand the notion of stakeholder engagement to include those who, they argue, are not legitimate and do not have a seat on the table. Besides, they state that voice and participation influence decision-making.

Tregidga and Milne's (2020) findings highlight that stakeholders claim that "the corporation being able to 'tick the box' that they have engaged, despite that engagement not leading to anything or having even been heard. They questioned the different objectives of participation in such engagements".

I agree with their conceptualisation of engagement to include those who do not have a seat at the table. However, I believe that if stakeholders hold power to influence the issue, even with minimum impact or being considered a stakeholder to be managed, they have a lower degree of legitimacy. Thus, it is relevant to segregate engagement and participation. I posit that the agonistic lens, which sheds light on conflict and dispute, is paramount to realise the differences between participation and engagement.

For instance, Scobie et al. (2020, p. 939) investigated several practices of democratic accountability, including "submissions and consultations, the partnership between Indigenous Peoples and a settler-colonial government and dissensus.". Their findings suggest that when opportunities for participation erode, political dissensus emerges as a stakeholders' strategy.

In Scobie et al.'s (2020) direction, the USP case practice brings to the fore that stakeholders are the social agent and play with the concept and possibilities of engagement and participation. Strategies are used according to stakeholders' understanding of social context. In this sense, I undertake the path to further theorise about the gap between theory and practices on stakeholder engagement in the plural and dispute settings.

#### **4.3.2.1. Differences between Engagement and Participation**

Engagement is a plural organisational responsibility policy aiming to democratise organisations and society. In plural and contested terrains, engagement can be defined as a dispute, where antagonistic positions express their plural interests and demands; stakeholders have a higher variation of power distribution among them, and antagonistic oppositions hold a lower degree of legitimacy; spaces of engagement are formal and informal, where non-powerful stakeholders tend to appropriate of informal spaces to increase legitimacy; accounting technologies are limited applied to plural stakeholders, and the calculative aspect of numbers are emphasised; antagonistic oppositions ask for accountability, once the power to influence decision-making is fewer and null to influence participation. Stakeholders, specially the students representative, prioritise their social interests instead of an agonistic approach leading to a consensus-building resolution.

Participation is an organisational's plural mechanism to enhance engagement. It requires a "seat at the table" and; a higher degree of legitimacy (to be invited); the variation of power distribution among stakeholders is lower than engagement. However, it is still significant; the use of formal spaces of engagement; and management accounting and control mechanisms to mediate discussion-building and decision-making, especially on the access to information and learning categories. In the dispute, stakeholders occupy an agonistic position, where they put their plural interests and demands at the table and discuss

the organisational strategies, leading to a temporary resolution. Plural accountability is needed once plural stakeholders participate in the decision-making process.

The main differences between engagement and participation are presented in Table 16.

**Table 16** - Differences between engagement and participation

Characteristic in plural spaces	Engagement	Participation
<b>Political Identities on the Dispute</b>	Antagonistic positions	Agonistic positions
<b>Stakeholder Identification</b>	Lower degree of legitimacy	Higher degree of legitimacy
<b>Power Distribution</b>	Higher variation of power distribution	Lower variation of power distribution
<b>Spaces of Engagement</b>	Mainly Informal	Mainly Formal
<b>Accounting Technologies</b>	Budgetary Language	Access to Information and Learning
<b>Accountability</b>	Ask for accountability	Plural Accountability

Source: Author

First and foremost, I state that engagement and participation are legitimate and desired democratising plural mechanisms in organisations and society, even though their differences have significant implications for accounting and accountability studies. Furthermore, these results raise questions regarding the conditions to establish a participatory or engagement model and when pure engagement is avoided.

Scobie et al. (2020) state that when stakeholders realise that there is no possibility to participate, discuss and influence the decision-making, they change the engagement strategy to antagonistic oppositions. This thesis' data pointed out the importance of trust as to develop participatory models, otherwise, stakeholder perception of their lack of legitimacy and recognition will direct their attention to contested arenas and ways to influence.

Although, I recognise that the different disputes, contexts, and organisations will allow different engagement and participation conceptualisation. This thesis contributes to shed light on the budget dispute, which is far different from the environmental corporate context studied by Tregdiga and Milne (2020) and Scobie et al. (2020). I suggest further investigation of these conceptualisations should be undertaken in stakeholder engagement literature. Primarily because the type of policy adopted will change the relevance and design of accounting and its technologies, and plural forms of accountability may be required.

For practice, this research sheds light on both concepts as different mechanisms to democratise organisations and society. I suggest, depending on the conflict and dispute, that engagement practices are more desired than participatory mechanisms from multiple stakeholder perspectives. It means that in a conflictual and non-consensual arena, where trust is eroded, stakeholders will find strategies to engage in the dispute in favour of their demands. On the other hand, stakeholders' perception of their legitimacy and power to influence, discuss, and participate in the issue will open possibilities to plural accountings, and plural accountability will be needed.

## 5. *FINAL REMARKS*

This thesis has examined stakeholder engagement practices within the budget dispute at the University of São Paulo and the role played by accounting and its technologies. The main findings were presented in Table 15 within five components of stakeholder engagement practices: contested issues, stakeholder identities, spaces of engagement, power and accounting information. Besides, I claim that the main finding of this research is the theoretical conceptualisation of engagement and participation informed by empirical data of a budget dispute at the University of São Paulo.

These thesis findings highlight that engagement is a possible construct, once in many spaces, with different language articulation, such as rhetoric, etc. The political character is determinant, and the group identity and collective articulation are paramount.

On the side of participation, this is much more restrictive and hierarchical, depending upon the organisational structure and access to information. This closeness is often constructed to the rhetorical discourse of accounting language, making it difficult to understand and moving away from participation. The disclosure of the information is limited, but as necessary by diversity and openness increase, the budget management group constraints as much as possible through the operation of accounting language as a barrier.

In conclusion, engagement is a more democratic and political form to pressure and negotiate with organisations. In the engagement dynamic, we see stakeholders collaborating to influence the organisation. The findings suggest that stakeholders engage to the extent of their own interests, asking for personal, specific and punctual demands instead of actively participating in the shape of the organisational strategy.

While participation is indeed a more complex concept once budget management groups do not want to open up and lose power within organisations, these findings highlight that information plays a key role as a barrier and as an emancipatory mechanism (Uddin et al., 2011; 2017; Bryer, 2011; 2014), in this sense, it is an empty locus to be fulfilled with people interests. Accounting is a means to make it difficult to participate, give little information, or make it difficult, or “justify the unjustifiable”. The results demonstrate that although marginalised stakeholders partially understand it, it seems to suggest that they do not give so much attention to the emancipatory power of accounting mechanisms. In this sense, they prefer to focus on engagement practices and participation once they believe there is so little space to be heard, influence the decisions, and give meaningful contributions.

This finding is new and valuable to participatory and engagement literature. I posit that by differentiating both concepts, we can understand these dynamics better. But these findings only was possible due to the Tregidga and Milne (2020) framework, which opened up space to investigate participation highlight conflict instead of consensus, focusing on a specific issue and deepening understanding of engagement, and first and foremost for a dicentric-approach, moving the methodological len to the margins and focusing on multiple stakeholder views.

These findings open up a huge path to openness, pluralism, engagement and participation studies. It brings to the fore dynamics intertwined of identity, spaces of engagement and information in an embedded power and political scenario, focusing on only one issue. From now on, accounting literature should advance in forms of engagement and participation as separate constructs. Claims such as “brings more benefit or harms” can now be responded to from this separate perspective.



## 5.1. IMPLICATIONS FOR THE LITERATURE

Stakeholder engagement literature lacks consideration of the contested issue. The importance of it on the possibilities to engage and or participate is now recognised and theorised. Besides, stakeholder engagement literature lacks empirical studies on the momentum of decisions and the role played by accounting technologies.

From this point, participatory budgeting literature brings important insights into accounting mechanisms in plural settings. Participation requires a degree of influence on the decision-making process, and as such, compared to stakeholder engagement, participatory budgeting has further investigated the role of accounting in such spaces. As a result, participatory budgeting points out that accounting plays a discursive role in maintaining organisations' hegemony and, paradoxically, that accounting is an emancipatory tool of learning.

### *5.1.1. Implications for Stakeholder Engagement Literature*

The findings highlight the political nature of human sociability. Information used in disputed settings and decentralised (where individuals have their own group) is a tool to play the game. The “momentum of decision” is a political one, where different tools are used, such as rhetorical, space strategies, body language, etc. When I deepened my understanding of the accounting information role, the findings that emerged pointed out that accounting information is a relevant tool in this game, namely, access to information and accounting as a communication language.

The implications of these findings to stakeholder literature point out the need to consider the political momentum of the decision in the context of pluralism and disputed issues. Multi-stakeholder engagement and information will be further only when we recognise human nature's political and antagonistic features. There is no space for a naïve interpretation of political identities, and as the power flows from hegemony to possibly other, the acknowledgement of the legitimacy of power is always open to discussion. All groups want the power to exercise their interests and increase internal legitimacy.

Dialogic fantasy to pursue dialogic communication, consensus, and transparency, open access to all ignores political logic and the consequences of such actions, especially regarding full transparency or access to stakeholders. Out of the discussion, to what extent of transparency would be ideal depends on the legitimacy and decision of the stakeholders involved. In one way or another, disclosure of information will impact the dynamic, and powerful stakeholders will avoid giving access or in a tempestivity that affects the moment of decision.

This recognition opens a discussion of how stakeholder engagement and information from multiple stakeholders can be advanced. Once the findings also highlight the importance of learning and dominating the budgetary language. Again, the political game can be limited. Stakeholders have several battles to fight, and the budget dispute is just one of them; as such, they decide how the amount of time and energy is spent on it. The data suggest that if their demands are partially recognised, and they have good accounts to give to their own group, they will put energy into other critical issues for their groups and themselves.

It is a barrier to stakeholder learning of budgetary mechanisms. As such, it will maintain hegemonic groups' power over language. I emphasise that it is not a game played by one group; it is played by several groups. Stakeholders have the ability to learn, maybe not the political interest. Accounting language is viewed as technical and, as such, is not

recognised in the political game as a relevant tool to gain it; for instance, speech and rhetoric are positioned higher compared with accounting language.

### ***5.1.2. Implications for Participatory Budgeting Literature***

Regards to participatory budgeting, the results point out to the paradoxical nature of accounting and budget language, both as an organisational discourse to maintain their hegemonic power, and as a learning potential to emancipate stakeholders (Bryer, 2011; 2014). However, in the case study, the investigation on stakeholders' perspective, pointed out that due to the several battles played by groups, usually accounting and budget information is seen as less important on the political game than others.

As such, stakeholders dismiss the actual power of language influence the momentum of budgeting distribution. Although they recognise the power of language, and specially, that the assumptions used to distribute and other technical aspects of accounting can be hidden the real possibilities to allocate budgeting.

Summarising, there is a potential for both, but in the case study, the discursive potential of accounting to maintain stakeholders' hegemonic power is well applied as a tool to learning, often because of the multi-stakeholders' perceptions of the language importance and the battle importance to play.

My conclusions are that both works of literature must influence each other. In particular, stakeholder engagement will greatly benefit from, firstly, focusing on an empirical understanding of accounting in engagement practices and, secondly, the understanding of the needs of different accounting and accountability for participation or engagement. Learning requires being at the table, trust, and legitimate interest openly discussed; when these features are lacking, accounting is played a discursive and calculative role. Finally, this discussion is not binary. The degree of trust, and open discussion of social interests and organisational interests, depending on the context and the contested issue.

## **5.2. FUTURE RESEARCH SUGGESTION**

I suggest that these results should be further investigated. Especially concerning plural accounting and accountability. Understanding the stakeholder engagement practices in different contexts, issues, and disputed arenas are paramount to broadening our understanding of engagement and participation itself. Unveiling these concepts and names will allow us to see stakeholders' political and power dynamics, understand their demands and multiple interests, and how they play with spaces of engagement.

## **5.3. LIMITATIONS**

This thesis draws on an inductive-qualitative approach applying multiple sources of pieces of evidence, such as documental, video analysis and interviews with multiple stakeholders. Methodologically, I defined the budget dispute as the issue to be investigated. In this way, the historical period selected was between 2018 and 2021, during the management term of one rector.

Notwithstanding, during the interviews, the participants mentioned experiences much longer than the period selected, coming back to the USP's financial crisis towards the present date. During the data analysis, this limitation became a valuable insight into

historical influences on the actual budget disputes and the influences on stakeholders' self, behaviour, and perception of the contested issue.

I state that the historical influences on participants' interviews were inevitable due to their changes and accumulation of university roles and even their own experiences of recognition and legitimacy in the institution. Besides, I acknowledge that stakeholders' narratives of past events are highly dependent on their actual position in the university and how they (de) construct such past memories throughout their careers and experiences.



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## ANNEX I

Chronology of stakeholder identification research and stakeholder definition  
Source: Mitchell & Lee (2019)

Author (s)	Year	Key Ideas / Definitions	Narrative
Stanford Memo	1963	"those groups without whose support the organization would cease to exist" (Freeman & Reed, 1983, and Freeman, 1984)	Firms' dependence on stakeholders was suggested as a rationale for stakeholder identification
Rhenman	1964	"are depending on the firm in order to achieve their personal goals and on whom the firm is depending for its existence" (Nasi, 1995)	Mutual dependence between firms and stakeholders was proposed as another rationale for stakeholder identification
Ahlstedt & Jahnukainen	1971	"driven by their own interests and goals are participants in a firm, and thus depending on it and whom for its sake the firm is depending" (Nasi, 1995)	The same view was reemphasized in the literature
Freeman & Reed	1983	Narrow: "on which the organization is dependent for its continued survival" (p. 91)	Firms' dependence on stakeholders reappeared in the literature, suggesting the importance of this idea
Freeman & Reed	1983	Wide: "can affect the achievement of an organization's objectives or who is affected by the achievement of an organization's objectives" (p.91)	Stakeholders' influence upon firms was suggested as a rationale for stakeholder identification
Freeman	1984	"can affect or is affected by the achievement of the organization's objectives" (p. 46)	The same relationship above was reemphasized
Freeman & Gilbert	1987	"can affect or is affected by a business" (p.397)	The same relationship above continued to receive acceptance, highlighting the importance of power
Cornell & Shapiro	1987	"claimants" who have "contracts" (p.5)	The contract relationship between firms and stakeholders as a basis for legitimacy was examined as a rationale for stakeholder identification
Evan & Freeman	1988	"have a stake in or claim on the firm" (p.75-76)	Stakeholders' claim as a basis for legitimacy was introduced as a rationale for stakeholder identification
Evan & Freeman	1988	"benefit from or are harmed by, and whose rights are violated or respected by, corporate actions" (p.79)	Stakeholders as a moral claimant was suggested, further refining the characteristic of a claimant
Bowie	1988	"without whose support the organization would cease to exist" (p.112, note 2)	Firms' dependence on stakeholders was reemphasized, suggesting continued interest in this area

Alkhafaji	1989	"groups to whom the corporation is responsible" (p.36)	Stakeholder as a claimant reemphasized, suggesting the importance of legitimacy basis
Carroll	1989	"asserts to have one or more of these kinds of stakes" - "ranging from an interest to a right (legal or moral) to ownership or legal title to the company's assets or property" (p.57)	Stakeholder as a legitimate claimant was further detailed in terms of a right to ownership
Freeman & Evan	1990	"contract holders" (cited in Mitchell et al., 1997: 858, table 1)	The contract relationship between firms and stakeholders as a rationale for stakeholder identification reappeared in the literature
Thompson et al.	1991	in "relationship with an organization" (p.209)	The relationship view reappeared in the literature, competing with other views
Savage et al.	1991	"have an interest in the actions of an organization and... The ability to influence it" (p.61)	Stakeholders' influence upon firms reappeared in the literature, reemphasizing power as a basis for stakeholder identification
Hill & Jones	1992	"constituents who have a legitimate claim on the firm... Established through the existence of an exchange relationship" who supply " the firm with critical resources (contributions) and in exchange each expects its interests to be satisfied (by inducements)" (p.133)	Stakeholder as a legitimate claimant was explored in terms of an exchange relationship between the firms and stakeholders
Brenner	1993	"having some legitimate, non-trivial relationship with an organization (such as) exchange transactions, action impacts, and moral responsibilities" (p. 205)	The relationship view further reemphasized in terms of legitimacy
Carroll	1993	"asserts to have one or more of the kinds of stakes in business"; may be affected or affect (p.60)	Stakeholders' influence upon firms was reemphasized, demonstrating the continued popularity of power
Freeman	1994	participants in "the human process of joint value creation" (p.415)	Stakeholders as joint value creation participants emerged, suggesting a new rationale for stakeholder identification
Wicks et al.	1994	"interact with and give meaning and definition to the corporation" (p.483)	Firms' dependence upon stakeholders resurfaced in terms of organizational existence
Langtry	1994	"the firm is significantly responsible for their well-being, or they hold a moral or legal claim on the firm" (p.433)	Stakeholder as a legitimate claimant was reemphasized

Starik	1994	"can and are making their actual stakes known"; "are or might be influenced by, or are or potentially are influencers of, some organization" (p.90)	Stakeholders as influencers resurfaced in the literature, emphasizing the power attribute
Clarkson	1994	"bear some form of risk as a result of having invested some form of capital, human or financial, something of value, in a firm" or "are placed at risk as a result of a firm's activities" (p.5)	A risk-taking stakeholder idea was suggested in the literature as a rationale for stakeholder identification
Clarkson	1995	"have, or claim, ownership, rights, or interests in a corporation and its activities" (p.106)	The stakeholder as a legitimate claimant was reemphasized, demonstrating continued interest in legitimacy
Nasi	1995	"interact with the firm and thus make its operation possible" (p.19)	Firms' dependence on stakeholders was reemphasized, affirming the stakeholder dominance perspective
Brenner	1995	"are or which could impact or be impacted by the firm/organization" (p.76, note 1)	Stakeholders' influence on firms continued to receive attention, affirming the popularity of power
Donaldson & Preston	1995	"persons or groups with legitimate interests in procedural and/or substantive aspects of corporate activity" (p.85)	Stakeholders as legitimate claimants were refined in terms of corporate activity
Kaler	2002	"It is argued that for the purposes of business ethics, stakeholders are claimants towards whom businesses owe perfect or imperfect moral duties beyond those generally owed to people at large" (p.91)	Stakeholders as claimants are reemphasized, contributing the influencer vs. Claimant debat
Cragg & Greenbaum	2002	"Anyone with a material interest in the proposed project was a stakeholder. More specifically, they distinguished three main nested categories of stakeholders: first, the general public; second, local communities in general' and third, local Aboriginal communities in particular". (p.322)	A material interest is proposed as a criterion of stakeholder identification
Phillips	2003	"Normative stakeholders are those stakeholders to whom the organization has a moral obligation... Derivate stakeholders are those groups whose actions and claims must be accounted for by managers due to their potential effects upon the organization and its normative stakeholders" (p.30-31)	Normative and derivative stakeholders are theorized, suggesting a new research area

Driscoll & Starik	2004	"The authors also critique and expand the stakeholder identification and salience model developed by Mitchell, Age, and Wood (1997) by recognizing the stakeholder attributes of power, legitimacy, and urgency, as well as by developing a fourth stakeholder attribute: proximity. The authors provide a stronger basis for arguing for the salience of the natural environment as the primary and primordial stakeholder of the firm" (p.55)	The natural environment is argued as a stakeholder, adding to the class of primary stakeholders
Schwartz	2006	"This paper will make the argument that God both is and should be considered a managerial stakeholder for those businesspeople and business firm that accept that God exists and can affect the world" (p. 291)	God is conceptualized as a stakeholder, extending the broad stakeholder view
Fassin	2009	"An attempt is made to clarify the categorizations and classifications by introducing new terminologies with a distinction between stakeholders, stakewatchers, and stakekeepers." (p.113)	Stakeholders are distinguished from stakewatchers and stakekeepers, suggesting a new research agenda
Barraquier	2013	"The analysis reveals that attributes shared with clannish stakeholders gradually replace attributes of a claimed identity, and that, when confronting hostile stakeholders, organizations act in solidarity with clannish stakeholders" (p.45)	A new concept of clannish stakeholder is suggested, refining the scope of stakeholder identification
Bridoux & Stoelhorst	2014	"We propose that a fairness approach is more effective in attracting, retaining, and motivating reciprocal stakeholders to create value, while in arms-length approach is more effective in motivating self-regarding stakeholders and in attracting and retaining self-regarding stakeholders with high bargaining power" (p.107)	Stakeholders are further differentiated as reciprocal stakeholders or self-regarding stakeholders

## ANNEX II

List of documents for phase 1 of analysis.

Code	Data Source	Document Date	Locus of Authority	Description
Doc1	Statute	07/10/1988	USP	The statute was created on October 7 <sup>th</sup> of 1988. The objective of this document is to set the norms and rules of organising and operation in the university, including its mission, objectives, constitution, managerial structure and locus of deliberations. It comprises 495 paragraphs and 32 PDF's pages.
Doc2	General Rules	19/10/1990	USP	The General Rules is a complementary document of the statute. The objective is to detail and explicit the statutory dispositions and ensures their effectiveness.
Doc3	Changes in General Rules	20/12/2006	USP	It alters the General Rules' disposition about the beginning mandate of students representative elected.
Doc4	Statute and General Rules' Index	n/a	USP	It is an index with themes and topics dealt in the Statute and the General Rules with link to both documents. In this way, it is a manner to rapidly access relevant information about one topic in both documents.
Doc5	UC Rules	12/03/1992	UC	The UC's Rules establishes the board committee's composition, work procedures, and the Standing Committees of UC' rules and work procedures.
Doc6	Changes in UC Rules	18/06/1993	UC	It alters the UC Rules by <b>adding</b> a paragraph regarding the time mandate of Standing Committees (paragraph number 6, consequently, changing the number of the following paragraphs).
Doc7	Changes in UC Rules	22/09/1994	UC	It alters the UC Rules by changing the text regarding time mandate of UC representatives.
Doc8	Changes in UC Rules	26/06/1997	UC	It alters the UC Rules by <b>excluding</b> a paragraph regarding the time mandate of Standing Committees (paragraph number 6, consequently, changing the

				number of the following paragraphs).
Doc9	Changes in UC Rules	02/06/2005	UC	It alters the UC Rules by <b>adding</b> a new item regarding UC mandate.
Doc10	Changes in UC Rules	23/05/2014	UC	It alters the UC Rules by changing the vote procedure to GPS (Sectorial Planning Group) and Standing Committees' positions and representatives. The elections location shifts from the Standing Committees to UC Meeting.
Doc11	Changes in UC Rules	02/09/2015	UC	It alters the UC Rules by changing the 6 <sup>th</sup> paragraph text and adding an item regarding time mandate. Moreover, it adds a new chapter regarding General Controlling. It creates the General Controlling, which is a support department to UC's deliberations.
Doc12	Changes in UC Rules	12/11/2015	UC	It alters the UC Rules by changing the UC election procedures. Furthermore, it establishes the broadcast of UC meetings.
Doc13	Changes in UC Rules	23/03/2018	UC	It alters the UC Rules by changing the procedures of the call for UC meetings to online procedures.
Doc14	Minute	13/03/2018	UC	The minute of UC Meeting 988 (70 pages).
Doc15	Deliberation Statement	13/03/2018	UC	The deliberation document of UC Meeting 988 (13 pages).
Doc16	Minute	29/05/2018	UC	The minute of UC Meeting 989 (46 pages).
Doc17	Deliberation Statement	29/05/2018	UC	The deliberation document of UC Meeting 989 (2 pages).
Doc18	Minute	26/06/2018	UC	The minute of UC Meeting 990 (81 pages).
Doc19	Deliberation Statement	26/06/2018	UC	The deliberation document of UC Meeting 990 (28 pages).
Doc20	Minute	11/09/2018	UC	The minute of UC Meeting 991 (83 pages).
Doc21	Deliberation Statement	11/09/2018	UC	The deliberation document of UC Meeting 991 (36 pages).
Doc22	Minute	13/11/2018	UC	The minute of UC Meeting 992 (91 pages).
Doc23	Deliberation Statement	13/11/2018	UC	The deliberation document of UC Meeting 992 (13 pages).
Doc24	Minute	11/12/2018	UC	The minute of UC Meeting 993 (123 pages).
Doc25	Deliberation Statement	11/12/2018	UC	The deliberation document of UC Meeting 993 (13 pages).
Doc26	Minute	19/03/2019	UC	The minute of UC Meeting 994 (61 pages).

Doc27	Deliberation Statement	19/03/2019	UC	The deliberation document of UC Meeting 994 (13 pages).
Doc28	Minute	11/06/2019	UC	The minute of UC Meeting 995 (31 pages).
Doc29	Deliberation Statement	11/06/2019	UC	The deliberation document of UC Meeting 995 (11 pages).
Doc30	Minute	25/06/2019	UC	The minute of UC Meeting 996 (75 pages).
Doc31	Deliberation Statement	25/06/2019	UC	The deliberation document of UC Meeting 996 (20 pages).
Doc32	Minute	15/08/2019	UC	The minute of UC Meeting 997 (6 pages).
Doc33	Deliberation Statement	15/08/2019	UC	The deliberation document of UC Meeting 997 (1 page).
Doc34	Minute	27/08/2019	UC	The minute of UC Meeting 998 (50 pages).
Doc35	Deliberation Statement	27/08/2019	UC	The deliberation document of UC Meeting 998 (5 pages).
Doc36	Minute	19/11/2019	UC	The minute of UC Meeting 999 (79 pages).
Doc37	Deliberation Statement	19/11/2019	UC	The deliberation document of UC Meeting 999 (25 pages).
Doc38	Minute	17/12/2019	UC	The minute of UC Meeting 1000 (79 pages).
Doc39	Deliberation Statement	17/12/2019	UC	The deliberation document of UC Meeting 1000 (19 pages).
Doc40	Minute	10/03/2020	UC	The minute of UC Meeting 1001 (91 pages).
Doc41	Deliberation Statement	10/03/2020	UC	The deliberation document of UC Meeting 1001 (29 pages).
Doc42	Minute	23/06/2020	UC	The minute of UC Meeting 1002 (101 pages).
Doc43	Deliberation Statement	23/06/2020	UC	The deliberation document of UC Meeting 1002 (30 pages).
Doc44	Minute	15/09/2020	UC	The minute of UC Meeting 1003 (105 pages).
Doc45	Deliberation Statement	15/09/2020	UC	The deliberation document of UC Meeting 1003 (32 pages).
Doc46	Minute	24/11/2020	UC	The minute of UC Meeting 1004 (74 pages).
Doc47	Deliberation Statement	24/11/2020	UC	The deliberation document of UC Meeting 1004 (17 pages).
Doc48	Minute	15/12/2020	UC	The minute of UC Meeting 1005 (99 pages).
Doc49	Deliberation Statement	15/12/2020	UC	The deliberation document of UC Meeting 1005 (20 pages).
Doc50	Minute	09/03/2021	UC	The minute of UC Meeting 1006 (94 pages).
Doc51	Deliberation Statement	09/03/2021	UC	The deliberation document of UC Meeting 1006 (10 pages).
Doc52	Minute	29/06/2021	UC	The minute of UC Meeting 1007 (120 pages).
Doc53	Deliberation Statement	29/06/2021	UC	The deliberation document of UC Meeting 1007 (22 pages).
Doc54	Minute	24/08/2021	UC	The minute of UC Meeting 1008 (56 pages).
Doc55	Deliberation Statement	24/08/2021	UC	The deliberation document of UC Meeting 1008 (8 pages).

Doc56	Minute	30/11/2021	UC	The minute of UC Meeting 1009 (76 pages).
Doc57	Deliberation Statement	30/11/2021	UC	The deliberation document of UC Meeting 1009 (9 pages).
Doc58	Minute	14/12/2021	UC	The minute of UC Meeting 1010 (44 pages).
Doc59	Deliberation Statement	14/12/2021	UC	The deliberation document of UC Meeting 1010 (1 page).
Doc60	BC Rules	n/a	BC	It describe that the BC rules are in the Statute (art 22) and General Rules (art 12, II). Furthermore, it set the current members of BC and their contact.
Doc61	Deliberation – BC number 1	17/03/1999	BC	The document from 1999 establishes that BC delegates to CODAGE (until 300.000,00 reais), and Unit Directors and Central Committees (until 30.000,00 reais) the jurisdiction to grant an administrative contract in the name of the university.
Doc62	Deliberation – BC number 2	24/08/2000	BC	It establishes the accountability procedures regarding financial resources and asset management to Support Centres Committees (Núcleos de Apoio) at USP.
Doc63	Deliberation – BC number 3	30/10/2001	BC	It establishes the accountability procedures regarding specialisations courses and certificate programs such as MBA and graduation courses to USP's Units.
Doc64	Deliberation – BC number 4	20/02/2002	BC	The document updated the 1999 deliberation and establishes that BC delegates to CODAGE the jurisdiction to grant any administrative contract in the name of the university, and to Directors of Units and the Central Committee the power to authorise such expenses that impact on their budget.
Doc65	Deliberation – BC number 5	23/10/2002	BC	BC delegates the Internship agreement analysis to Undergraduate Units.
Doc66	Deliberation – BC number 6	06/05/2003	BC	The document establishes that BC delegates to CODAGE (until 650.000,00 reais), and Unit Directors and Central Committees (until 325.000,00 reais) the jurisdiction to grant an administrative contract in the name of the university.



Doc67	Deliberation – BC number 7	20/03/2009	BC	It repeals the BC deliberation number 6.
Doc68	Deliberation – BC number 8	21/10/2014	BC	BC delegates the jurisdiction to Central Committees, allowing sub-delegations, in matters related to service contract and covenants. The exception is for those who compromise the university's asset or long-term budget.
Doc69	Minute – BC	19/02/2018	BC	Minute of BC's meeting with 22 pages.
Doc70	Minute – BC	21/03/2018	BC	Minute of BC's meeting with 3 pages.
Doc71	Minute – BC	17/04/2018	BC	Minute of BC's meeting with 27 pages.
Doc72	Minute – BC	15/05/2018	BC	Minute of BC's meeting with 15 pages.
Doc73	Minute – BC	22/05/2018	BC	Minute of BC's meeting with 3 pages.
Doc74	Minute – BC	19/06/2018	BC	Minute of BC's meeting with 27 pages.
Doc75	Minute – BC	14/08/2018	BC	Minute of BC's meeting with 12 pages.
Doc76	Minute – BC	25/09/2018	BC	Minute of BC's meeting with 21 pages.
Doc77	Minute – BC	16/10/2018	BC	Minute of BC's meeting with 26 pages.
Doc78	Minute – BC	30/10/2018	BC	Minute of BC's meeting with 7 pages.
Doc79	Minute – BC	06/11/2018	BC	Minute of BC's meeting with 2 pages.
Doc80	Minute – BC	04/12/2018	BC	Minute of BC's meeting with 15 pages.
Doc81	Minute – BC	21/02/2019	BC	Minute of BC's meeting with 25 pages.
Doc82	Minute – BC	21/03/2019	BC	Minute of BC's meeting with 10 pages.
Doc83	Minute – BC	23/04/2019	BC	Minute of BC's meeting with 16 pages.
Doc84	Minute – BC	21/05/2019	BC	Minute of BC's meeting with 10 pages.
Doc85	Minute – BC	11/06/2019	BC	Minute of BC's meeting with 8 pages.
Doc86	Minute – BC	18/06/2019	BC	Minute of BC's meeting with 11 pages.
Doc87	Minute – BC	20/08/2019	BC	Minute of BC's meeting with 14 pages.
Doc88	Minute – BC	17/09/2019	BC	Minute of BC's meeting with 11 pages.
Doc89	Minute – BC	15/10/2019	BC	Minute of BC's meeting with 17 pages.
Doc90	Minute – BC	12/11/2019	BC	Minute of BC's meeting with 12 pages.
Doc91	Minute – BC	10/12/2019	BC	Minute of BC's meeting with 14 pages.
Doc92	Minute – BC	11/02/2020	BC	Minute of BC's meeting with 20 pages.

Doc93	Minute – BC	24/03/2020	BC	Minute of BC’s meeting with 10 pages.
Doc94	Minute – BC	28/04/2020	BC	Minute of BC’s meeting with 9 pages.
Doc95	Minute – BC	12/05/2020	BC	Minute of BC’s meeting with 7 pages.
Doc96	Minute – BC	15/06/2020	BC	Minute of BC’s meeting with 7 pages.
Doc97	Minute – BC	18/08/2020	BC	Minute of BC’s meeting with 16 pages.
Doc98	Minute – BC	13/10/2020	BC	Minute of BC’s meeting with 10 pages.
Doc99	Minute – BC	17/11/2020	BC	Minute of BC’s meeting with 12 pages.
Doc100	Minute – BC	08/12/2020	BC	Minute of BC’s meeting with 7 pages.
Doc101	Minute – BC	23/02/2021	BC	Minute of BC’s meeting with 19 pages.
Doc102	Minute – BC	19/03/2021	BC	Minute of BC’s meeting with 3 pages.
Doc103	Minute – BC	13/04/2021	BC	Minute of BC’s meeting with 12 pages.
Doc104	Minute – BC	18/05/2021	BC	Minute of BC’s meeting with 11 pages.
Doc105	Minute – BC	22/06/2021	BC	Minute of BC’s meeting with 15 pages.
Doc106	Minute – BC	30/06/2021	BC	Minute of BC’s meeting with 2 pages.
Doc107	Minute – BC	17/08/2021	BC	Minute of BC’s meeting with 19 pages.
Doc108	Minute – BC	14/09/2021	BC	Minute of BC’s meeting with 13 pages.
Doc109	Minute – BC	19/10/2021	BC	Minute of BC’s meeting with 14 pages.
Doc110	Minute – BC	23/11/2021	BC	Minute of BC’s meeting with 11 pages.
Doc111	Minute – BC	07/12/2021	BC	Minute of BC’s meeting with 12 pages.
Doc112	Budget Statement	31/12/2018	CODAGE	Budget Statement for 2018 with 12 pages.
Doc113	Budget Statement	31/12/2019	CODAGE	Budget Statement for 2019 with 13 pages.
Doc114	Budget Statement	31/12/2020	CODAGE	Budget Statement for 2020 with 13 pages.
Doc115	Budget Statement	31/03/2022	CODAGE	Budget Statement for 2021 with 13 pages.
Doc116	Revenue Forecast	2018	CODAGE	Government’s information of tax collection forecast and university’s revenue forecast for the year with 1 page.
Doc117	Revenue Forecast	2019	CODAGE	Government’s information of tax collection forecast and university’s revenue forecast for the year with 1 page.
Doc118	Revenue Forecast	2020	CODAGE	Government’s information of tax collection forecast and university’s revenue forecast for the year with 1 page.

Doc119	Revenu Forecast	2021	CODAGE	Government's information of tax collection forecast and university's revenue forecast for the year with 1 page.
Doc120	Budgeting Assumptions	2018	CODAGE	USP's budgeting assumption report for 2018 with 30 pages.
Doc121	Resources Distribution Proposal	2018	CODAGE	USP's resources distribution proposal for 2018 25 pages.
Doc122	Budgeting Assumptions	2019	CODAGE	USP's budgeting assumption report for 2019 with 30 pages.
Doc123	Resources Distribution Proposal	2019	CODAGE	USP's resources distribution proposal for 2019 26 pages.
Doc124	Budgeting Assumptions	2020	CODAGE	USP's budgeting assumption report for 2020 and Budget Long-Term Revision for 2020 with 33 pages.
Doc125	Resources Distribution Proposal	2020	CODAGE	USP's resources distribution proposal for 2020 23 pages.
Doc126	Budgeting Assumptions	2021	CODAGE	USP's budgeting assumption report for 2021 with 32 pages.
Doc127	Resources Distribution Proposal	2021	CODAGE	USP's resources distribution proposal for 2021 24 pages.
Doc128	Budget Review	2018	CODAGE	First budget review for 2018 with 17 pages.
Doc129	Budget Review	2018	CODAGE	Second budget review for 2018 with 17 pages.
Doc130	Budget Review	2021	CODAGE	First budget review for 2021 with 16 pages.
Doc131	CODAGE Monthly Report	01/2018	CODAGE	CODAGE monthly report number 25 for January 2018 with 3 pages.
Doc132	CODAGE Monthly Report	02/2018	CODAGE	CODAGE monthly report number 26 for February 2018 with 3 pages.
Doc133	CODAGE Monthly Report	03/2018	CODAGE	CODAGE monthly report number 27 for March 2018 with 3 pages.
Doc134	CODAGE Monthly Report	04/2018	CODAGE	CODAGE monthly report number 28 for April 2018 with 3 pages.
Doc135	CODAGE Monthly Report	05/2018	CODAGE	CODAGE monthly report number 29 for May 2018 with 3 pages.
Doc136	CODAGE Monthly Report	06/2018	CODAGE	CODAGE monthly report number 30 for June 2018 with 3 pages.
Doc137	CODAGE Monthly Report	07/2018	CODAGE	CODAGE monthly report number 31 for July 2018 with 4 pages.
Doc138	CODAGE Monthly Report	08/2018	CODAGE	CODAGE monthly report number 32 for August 2018 with 4 pages.

Doc139	CODAGE Monthly Report	09/2018	CODAGE	CODAGE monthly report number 33 for September 2018 with 4 pages.
Doc140	CODAGE Monthly Report	10/2018	CODAGE	CODAGE monthly report number 34 for October 2018 with 4 pages.
Doc141	CODAGE Monthly Report	11/2018	CODAGE	CODAGE monthly report number 35 for November 2018 with 4 pages.
Doc142	CODAGE Monthly Report	12/2018	CODAGE	CODAGE monthly report number 36 for December 2018 with 4 pages.
Doc143	CODAGE Monthly Report	03/2019	CODAGE	CODAGE monthly report number 37 for March 2019 with 4 pages.
Doc144	CODAGE Monthly Report	04/2019	CODAGE	CODAGE monthly report number 38 for April 2019 with 4 pages.
Doc145	CODAGE Monthly Report	05/2019	CODAGE	CODAGE monthly report number 39 for May 2019 with 4 pages.
Doc146	CODAGE Monthly Report	06/2019	CODAGE	CODAGE monthly report number 40 for June 2019 with 4 pages.
Doc147	CODAGE Monthly Report	07/2019	CODAGE	CODAGE monthly report number 41 for July 2019 with 4 pages.
Doc148	CODAGE Monthly Report	08/2019	CODAGE	CODAGE monthly report number 42 for August 2019 with 4 pages.
Doc149	CODAGE Monthly Report	09/2019	CODAGE	CODAGE monthly report number 43 for September 2019 with 4 pages.
Doc150	CODAGE Monthly Report	10/2019	CODAGE	CODAGE monthly report number 44 for October 2019 with 4 pages.
Doc151	CODAGE Monthly Report	11/2019	CODAGE	CODAGE monthly report number 45 for November 2019 with 4 pages.
Doc152	CODAGE Monthly Report	12/2019	CODAGE	CODAGE monthly report number 46 for December 2019 with 4 pages.
Doc153	CODAGE Monthly Report	01/2020	CODAGE	CODAGE monthly report number 47 for January 2020 with 4 pages.
Doc154	CODAGE Monthly Report	02/2020	CODAGE	CODAGE monthly report number 48 for February 2020 with 4 pages.
Doc155	CODAGE Monthly Report	03/2020	CODAGE	CODAGE monthly report number 49 for March 2020 with 4 pages.
Doc156	CODAGE Monthly Report	04/2020	CODAGE	CODAGE monthly report number 50 for April 2020 with 4 pages.
Doc157	CODAGE Monthly Report	05/2020	CODAGE	CODAGE monthly report number 51 for May 2020 with 4 pages.

Doc158	CODAGE Monthly Report	06/2020	CODAGE	CODAGE monthly report number 52 for June 2020 with 4 pages.
Doc159	CODAGE Monthly Report	07/2020	CODAGE	CODAGE monthly report number 53 for July 2020 with 4 pages.
Doc160	CODAGE Monthly Report	08/2020	CODAGE	CODAGE monthly report number 54 for August 2020 with 4 pages.
Doc161	CODAGE Monthly Report	09/2020	CODAGE	CODAGE monthly report number 55 for September 2020 with 4 pages.
Doc162	CODAGE Monthly Report	10/2020	CODAGE	CODAGE monthly report number 56 for October 2020 with 4 pages.
Doc163	CODAGE Monthly Report	11/2020	CODAGE	CODAGE monthly report number 57 for November 2020 with 4 pages.
Doc164	CODAGE Monthly Report	12/2020	CODAGE	CODAGE monthly report number 58 for December 2020 with 4 pages.
Doc165	CODAGE Monthly Report	01/2021	CODAGE	CODAGE monthly report number 59 for January 2021 with 4 pages.
Doc166	CODAGE Monthly Report	02/2021	CODAGE	CODAGE monthly report number 60 for February 2021 with 4 pages.
Doc167	CODAGE Monthly Report	03/2021	CODAGE	CODAGE monthly report number 61 for March 2021 with 4 pages.
Doc168	CODAGE Monthly Report	04/2021	CODAGE	CODAGE monthly report number 62 for April 2021 with 4 pages.
Doc169	CODAGE Monthly Report	05/2021	CODAGE	CODAGE monthly report number 63 for May 2021 with 4 pages.
Doc170	CODAGE Monthly Report	06/2021	CODAGE	CODAGE monthly report number 64 for June 2021 with 4 pages.
Doc171	CODAGE Monthly Report	07/2021	CODAGE	CODAGE monthly report number 65 for July 2021 with 4 pages.
Doc172	CODAGE Monthly Report	08/2021	CODAGE	CODAGE monthly report number 66 for August 2021 with 4 pages.
Doc173	CODAGE Monthly Report	09/2021	CODAGE	CODAGE monthly report number 67 for September 2021 with 4 pages.
Doc174	CODAGE Monthly Report	10/2021	CODAGE	CODAGE monthly report number 68 for October 2021 with 4 pages.
Doc175	CODAGE Monthly Report	11/2021	CODAGE	CODAGE monthly report number 69 for November 2021 with 4 pages.
Doc176	CODAGE Monthly Report	12/2021	CODAGE	CODAGE monthly report number 70 for December 2021 with 4 pages.
Doc177	Expense Report per College	2018	CODAGE	Expense report shows the amount of staff costs,

				overhead costs and investments per unit in 2018 with 1 page.
Doc178	Expense Report per College	2019	CODAGE	Expense report shows the amount of staff costs, overhead costs and investments per unit in 2019 with 1 page.
Doc179	Expense Report per College	2020	CODAGE	Expense report shows the amount of staff costs, overhead costs and investments per unit in 2020 with 1 page.
Doc180	Expense Report per College	2021	CODAGE	Expense report shows the amount of staff costs, overhead costs and investments per unit in 2021 with 1 page.
Doc181	UC Report	2018	CODAGE	UC Report for 2018 with 21 pages.
Doc182	UC Report	2019	CODAGE	UC Report for 2019 with 21 pages.
Doc183	UC Report	2020	CODAGE	UC Report for 2020 with 21 pages.
Doc184	UC Report	2021	CODAGE	UC Report for 2020 with 21 pages.

## ANNEX III

Interview guide in the original language: Brazilian Portuguese

<b>Objetivo</b>	<b>Questão</b>	<b>Ponto de Atenção</b>
O objetivo é (1) quebra-gelo; (2) entender a visão de mundo da pessoa e um pouco de suas experiências, (3) compreender como a pessoa se vê dentro da USP (seu papel).	B1 P1. Você pode me contar sobre você, qual seu background, e a sua trajetória na USP?	- Papéis e posições mais significativos na USP (e fora da universidade) - Papéis no orçamento (participação)
O objetivo é compreender o contexto estudado, principalmente, o evento em disputa (processo orçamentário) de múltiplas e subjetivas perspectivas. Sobre ritos, procedimentos e engajamento orçamentário (Contested Issue)	B2 P1. Você pode me falar, em linhas gerais, como é desenvolvido o processo orçamentário da USP? Qual o seu papel no processo orçamentário?	- Relação entre reitor / gabinete do reitor e CODAGE - Participação na CODAGE e na BC - CRUESP e governo do estado na definição das premissas orçamentárias, discussão e aprovação do orçamento.
O objetivo é compreender a legitimação e a construção de identidades de grupos de stakeholders.	B3 P1. Quem participa ativamente no processo de construção, discussão e aprovação do orçamento? B3 P2. Durante o processo orçamentário, os grupos entram em conflito ou discordância?	
O objetivo é compreender os múltiplos papéis dos sujeitos, suas perspectivas e alianças. Interesses e conflitos.	B4 P1. Você acha que as pessoas colocam os interesses dos grupos acima dos interesses da universidade? Como que vocês lidam com essas situações?	- Conflitos de interesses e responsabilização - Crenças da organização x crenças individuais Adusp, sindicato
O objetivo é compreender os espaços de engajamento.	B5 P1. Existe algum tipo de análise, discussão e conversa prévia sobre o orçamento com pessoas de confiança? Membros externos ou internos, colegas, etc?	n/a
O objetivo é compreender as práticas de engajamento e o uso de informações	B6 P1. Quais tipos de informação você costuma utilizar para formar uma opinião na discussão, elaboração e ou votação do orçamento?	n/a
O objetivo é fechar a conversa e deixar um espaço para o entrevistado adicionar algum comentário que ele considere relevante e que não foi perguntado.	B7 P1. Você tem mais alguma coisa a acrescentar ou algo que não foi perguntado?	n/a
Pergunta Reflexiva	- Como você enxerga as práticas de engajamento e participação da comunidade USP e da sociedade civil no processo orçamentário?	Se der tempo





## ANNEX IV

Complementary interview guide in the original language: Brazilian Portuguese

<b>Objetivo</b>	<b>Questão</b>	<b>Ponto de Atenção</b>
O objetivo é compreender o contexto estudado, principalmente, o evento em disputa (processo orçamentário) de múltiplas e subjetivas perspectivas. Sobre ritos, procedimentos e engajamento orçamentário (Contested Issue)	B2.P2. Como você vê o envolvimento de múltiplos comitês no processo orçamentário? B2 P3. Como é o fluxo de informação no orçamento?	- Compreender o estabelecimento de prioridades no orçamento, papel dos dados histórico na projeção do futuro, e elementos políticos do orçamento e do plano pluarianual.
O objetivo é compreender a legitimação e a construção de identidades de grupos de stakeholders.	<b>B3 P3. Na sua opinião, a participação de muita gente ajuda ou atrapalha?</b> B3 P4. A USP tem uma estrutura rotativa de pessoas nos papéis ocupados tanto no gabinete do reitor (gestores universitários) quanto nos conselheiros dos diversos comitês, como por exemplo, reitor, presidente da BC, CODAGE, e conselheiros do UC. Como você vê esse processo de emergência e rotatividade de stakeholders? E como isso impacta no processo orçamentário?	- Representatividade e engajamento; - Representatividade e formas plurais de ver o mundo, verdades irreconciliáveis
O objetivo é compreender os múltiplos papéis dos sujeitos, suas perspectivas e alianças. Interesses e conflitos.	B4 P2. Como os conflitos são vistos pelos demais membros? B4 P3. Você participa ativamente de alguma organização externa? Partido político, coletivos, grupos intelectuais, etc?	
O objetivo é compreender os espaços de engajamento.	B5 P2. Como você participa do orçamento de fato? Em quais momentos é permitido participar do orçamento? Comitês, UC? <b>Quais os limites que você encontra para as práticas de engajamento?</b> B5. P3. Quais as competências necessárias para participação no processo orçamentário? B5 P4. Você acha que os grupos interagem fora dos espaços e meios oficiais? (Se organizam em outros espaços) (por exemplo, qual o papel da internet?)	<b>Ponto de atenção:</b> - O que você prioriza e valoriza para apoiar a aprovação do orçamento? - Competências técnicas e políticas - Competências técnicas, ex. contabilidade, e políticas, ex. retórica.
O objetivo é compreender as práticas de engajamento e o uso de informações.	B6 P2. Você considera a linguagem orçamentária acessível para você? E para os demais colegas? B6 P3. Você se sente ouvido e acredita que sua voz é legitimada nas decisões ou discussões orçamentárias?	- Qual tipo de informação orçamentária você acredita que seria mais relevante para tomada de decisão em espaços plurais? - Compreender o estabelecimento de prioridades no orçamento, papel dos dados histórico na projeção do futuro, e elementos políticos do

		orçamento e do plano plurianual. - DRE / Índice de Sustentabilidade / Plano Plurianual - Regime caixa x competência
O objetivo é fechar a conversa e deixar um espaço para o entrevistado adicionar algum comentário que ele considere relevante e que não foi perguntado.	B7 P2. Você tem mais alguma coisa a acrescentar ou algo que não foi perguntado?	n/a

## ANNEX V

## Interview summary

Interview Number	Group	Date	Duration
1	3	20/10/2022	01:00:00
2	3	24/10/2022	00:43:08
3	5	26/10/2022	00:55:18
4	2	01/11/2022	01:22:49
5	3	07/11/2022	00:53:54
6	5	16/11/2022	01:39:05
7	5	19/11/2022	01:07:08
8	5	22/11/2022	00:52:33
9	1	29/11/2022	00:51:10
10	3	19/12/2022	00:44:23
11	2	19/12/2022	01:05:13
12	5	20/12/2022	01:49:42
13	3	20/12/2022	00:58:35
14	4	21/12/2022	00:53:49
15	6	21/12/2022	01:02:55
16	2	22/12/2022	01:09:19
17	3	03/01/2023	00:59:48
18	4	17/01/2023	00:57:43
19	3	23/01/2023	00:46:41
20	4	25/01/2023	00:40:58