Critical Dialogic Accounting and Accountability Through Integrated Popular Reporting and Digital Technologies: The City of Bari

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Over the past two decades, dialogic accounting research has evolved into a distinct field, expanding into what is now recognized as critical dialogic accounting and accountability (CDAA). The integration of critical dialogic accounting and accountability acknowledges the growing need to recognize diverse pathways within accounting practices, emphasizing the representation of marginalized perspectives, engagement with power dynamics, and the analysis of conflicts, particularly in the context of societal and environmental impacts. Based on these assumptions, the Integrated Popular Reporting (IPR) is intended as a useful practical dialogic tool designed to impartially represent the viewpoints of different stakeholders. The focus extends beyond traditional dialogic accounting, integrating a newer critical lens that explores the implications of digital technology in the reporting process. To explore these advancements, the study investigates the implementation of the City of Bari's 2020 Integrated Popular Reporting. Leveraging tools such as Talkwalker and employing a longitudinal, interventionist approach along with semi-structured interviews, the study assesses the effects of digital technologies on the dialogic accounting process. The analysis shows that the use of digital technologies has facilitated a more participatory reporting structure, evident in increased citizen engagement and reduced bureaucratic hurdles. Notably, it has enhanced the accuracy of defining citizens' informational needs and addressed pertinent themes ranging from mobility, economy, digitization, regeneration, and employment. Moreover, it underscores the need to address the digital divide and ensure inclusivity across diverse demographics. Ultimately, it contributes to the ongoing discourse on the role of technology in shaping the future of dialogic accounting and its broader implications for societal accountability.

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Introduction

In recent times, there has been an increasing emphasis on embracing different points of view (Tanima et al., 2023b). Accounting practices are giving more weight to the perspectives of all individuals and stakeholders, directing focus towards progressively ambitious objectives in social and environmental sustainability (Brown & Dillard, 2015). Accounting approaches should contemplate the representation of different items and views through new reporting tools based on dialogic accounting (Brown, 2009; Grossi & Argento, 2022). Research on dialogic accounting has grown consistently to become a distinct field of research (Sorola, 2022). At the same time, although the issue is moving forward, there is a growing interest in the desire to promote tools able to consider the different opinions that the plurality of stakeholders might have on a specific topic (Tanima et al., 2023b).

We assisted to a growing body of literature on critical dialogic accounting and accountability (CDAA) contesting conventional accounting practices as monological and depoliticizing, and advocating agonistic approaches to social change (Brown, 2009; Brown & Dillard, 2015; Dillard & Vinnari, 2019). These new requirements reflect the fact that the literature that has been produced to date on social and environmental responsibility in accounting and accountability has had very little impact on practice (Everett, 2007). The concern of critics is that researchers have relied too much on theoretical scenario analysis instead of actively participating in practical implementation in the field (Correa, Laine, & Larrinaga, 2023). Too often, engagement and various initiatives in favor of social and environmental sustainability have been directed specifically at businesses and politicians (Adams & Larrinaga, 2019), rather than with marginalized groups and social movements (Brown & Dillard, 2013, Tanima et al., 2023a). For this reason, academics are accused of investigating communities and producing reports that go unused, without leading to a practical response to the problematic issues that emerge from their analyses (Cameron & Gibson, 2005). CDAA research emphasizes the importance of embracing pluralism by acknowledging the prevalence of neoliberal ideologies, values, and methods, and exploring how these can be contested using various socio-political viewpoints (Brown, 2009; Brown & Tregidga, 2017). This article represents an attempt to explore an emerging body of literature that applies the new trend of the CDAA framework to the field of research.

This new trend also demonstrates the importance of social accounting tools such as the Integrated Popular Reporting (IPR), which has proven to be a useful resource for enabling the representation of the diverse and sometimes divergent views of the plurality of stakeholders (Grossi, Biancone, Secinaro, & Brescia, 2021). The Integrated Popular Reporting (IPR) can be recognized as a tool that enables public administration to report, through aggregated data, on the use of available resources, through the spread of financial and non-financial information to all stakeholders and citizens sometimes lacking in specific economic and financial competencies (Grossi et al., 2021). In this sense, IPR represents a critical dialogic accounting and accountability tool oriented to promote the active participation of all stakeholders in a community who become co-producers of public policies and decisions (Biondi & Bracci, 2018). Furthermore, each of the six capitals framework that consists of financial, human, social, natural, manufacturing, and cultural capital, developed by the International Integrated Reporting Commission (IIRC), has a specific application within IPR (Biancone, Secinaro, Brescia, & Iannaci, 2019).

Similarly, new digital technologies play a crucial role in enabling the representation of the debate among citizens and stakeholders on a common topic of interest (Mora & Deakin, 2019). The introduction of digital technology can lead to increased transparency, improved efficiency, and better communication with users in the search for citizen involvement in the decision-making process (Argento et al., 2019). The importance of technology in reporting practices appears helpful to validate the ability to account for benefits that risk being under-reported (Zuccardi Merli & Bonollo, 2014). According to Bouckaert and van de Walle (2003), at the heart of the change, few main actors can be identified as political administrators, public managers, and servants. The objectives and willingness of intent of these subjects do not always appear to be the same. For example, political leaders consider public involvement as a means to widen the base of agreement (Migchelbrink & van de Walle, 2022), but, at the same time, citizens would like to be recognized as an integral part of decision-making process (Arnstein, 1969). The dissemination of accessible accounting and non-financial information through digital technologies allows for greater citizen participation in decision-making (Secinaro, Brescia, Iannaci, & Jonathan, 2022).

Despite the development of inclusive tools such as the Integrated Popular Reporting (IPR), there is a potential gap in understanding how such tools are applied in real-world contexts and their effectiveness in promoting active stakeholder participation, addressing emerging challenges set by the new stream of research like the one of the CDAA framework.

This study focuses its attention on the City of Bari, which has been strengthening its citizen participation through dialogue and debate since 2010 (Vanolo, 2014). As of 2010, the City of Bari has become a Smart City, by joining the European Smart Cities project that rewards the most virtuous European cities among medium-sized ones. This change in governmental paradigm makes the city a generalizable case study that can translate theoretical insights into strategies for practitioners, especially concerning the inclusion of marginalized groups and social movements.

Hence, this paper aims to leverage a longitudinal case study related to IPR within the City of Bari to understand whether digital technologies promote reporting according to the criteria of the CDAA framework and seeks to answer the following research questions:

RQ1: How does the CDAA, supported by the IPR tool, promote full stakeholder involvement in decision-making processes?

RQ2: Can digital technologies play a role in supporting the reporting process in CDAA?

The study reveals that public managers are more open to participation in reporting, with a reduced reluctance attributed to advancements in digital technology. Moreover, significant implications arise from these findings. Firstly, the research adds to the ongoing discourse on new research stream of CDAA in reporting by affirming the effectiveness of digital technologies and IPR, as indicated by Grossi et al. (2021). Secondly, it highlights how digital technology surpasses bureaucratic barriers in decision-making by simplifying the information selection process.

Methodology

The study employs a longitudinal case study methodology to explore the democratic decision-making process leading to the City of Bari's Integrated Popular Reporting (IPR). Since 2010, the city has actively engaged in dialogue with stakeholders through the "Bari Smart City" project, aiming to inform, involve, and mobilize the

community for effective cooperation with the European Commission. The City of Bari, recognized for its smart administration practices, secured new funding in 2021 for development and technological innovation. In 2021, the city initiated a project to create its first IPR, emphasizing transparent administration and utilizing new technologies to enhance governance, reporting, and dialogue tools.

To study the adoption of CDAA, the researchers employed a qualitative analysis, emphasizing the use of internal sources for in-depth observation of the municipal environment (Aleksandrov, Bourmistrov, & Grossi, 2018; Grossi et al., 2021). The research leverages qualitative methods to capture intangible factors in the management field (Gummesson, 2006).

The methodology involves several key steps. Firstly, the analysis begins with understanding citizens' perceptions, identifying significant data regarding the type of information provided by the municipal sector and its communication with citizens. The study utilizes Talkwalker, a platform capable of analyzing and monitoring data from social media and other online sources, obtaining insight into consumers' perceptions as well as their thoughts on a specific topic (Grossi et al., 2021). This tool facilitates the assessment of people's engagement, identification of popular hashtags, creation of tag clouds, and extraction of key performance indicators (KPIs) for informed decision-making (Piotrowski, Grimmelikhuijsen, & Deat, 2019).

Data collection spanned 12 months (in 2020) and included platforms such as Twitter, Instagram, blogs, forums, Google+, online newspapers, Pinterest, and YouTube. The tool aligns with the bottom-up approach crucial for critical dialogic accounting and accountability (Brown & Dillard, 2015). Subsequently, the authors analyze the type of information reported externally and tracked internally in various monological documents. To define progressive change, semi-structured interviews are conducted with 11 key actors, including politicians, public managers, and servants, allowing for a nuanced understanding of the evolving communication and information strategies. Three of the four authors actively participate throughout the process, adopting an interventionist approach. This approach enables them to observe first-hand the changes inspired by their methodology without altering the behavior and actions of the involved actors.
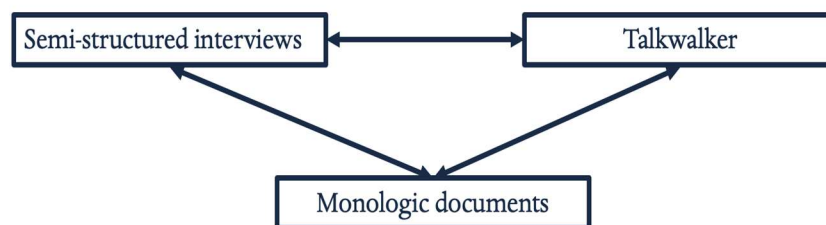

Figure 1. The triangulation of sources. Source: Authors elaborations.

Findings

The City of Bari, known for its innovation-oriented approach, joined the European Smart Cities project in 2010. The city aimed to improve citizens' lives through informed, involved, and mobilized community engagement. The analysis considered citizen participation levels before and during the implementation of the Integrated Popular Reporting (IPR). Initially, interest came from a population with pre-existing political engagement. However, there was a notable shift in administration perception, recognizing the potential for dialogue-oriented reporting through digital technology.

Table 1

The Users' Map (t = 0)

Number of users			21,340
Gender			
Male	68.1%	Female	31.9%
Age			
18-24	24.5%	45-54	12,3%
25-34	32.9%	55-64	2.9%
35-44	27.2%	+65	0.2%
	Managers (22.2%)		Legal and political (33.1%)
	Authors and writers (16.7%)		Entertainment (21.2%)
Main job	Lawyers (12.2%)	Main interest	Weather (12.1%)
	Consultants (11.3%)		Family (6.1%)
	Logistic (9.1%)		Music (4.6%)
Sentiment			
Positive	9.1%	Negative	8.2%

The second phase involved leveraging digital technology during the IPR drafting. The user map revealed significant changes, with increased participation across age groups, particularly among 25 to 34-year-olds. Notably, female participation also rose, indicating greater inclusiveness. The shift extended the conversation beyond politically interested citizens to individuals with diverse interests and positions, fostering positive sentiment. The open dialogue channel allowed the administration to identify citizens' areas of interest, including mobility, economy, digitization, regeneration, and employment. The Talkwalker analysis tool facilitated a detailed exploration of these topics, offering insights into the administration's efforts.

Table 2

The Users' Map (t = 1)

Number of users			33,400
Gender			
Male	59.6%	Female	40.4%
Age			
18-24	28.7%	45-54	6.2%
25-34	45.4%	55-64	1.8%
35-44	17.8%	+65	0.1%
	Logistic (18.5%)		Legaland political (19.6%)
	Teacher (14.9%)		Sport (11.1%)
Main job	Manager (9.5%)	Main interest	Weather (9.7%)
	Journalist (8.6%)		Electronic product (7.3%)
	Authors and writers (6.1%)		Entertainment (6.9%)
Sentiment			
Positive	12.8%	Negative	9.4%

The results demonstrated a shift in the governance perspective from reluctance toward openness to dialogue.

The dialogic process allowed for an effective bottom-up relationship in decision-making, leading to more efficient information records. Notably, digital technologies brought about a change in sensitivity to citizens' concerns, overcoming resistance to increased workload and administrative activity.

However, doubts lingered regarding the qualified contribution of citizen participation to the reporting process. While the city successfully captured citizen sensitivity to information needs, concerns remained about the depth of citizen qualifications in contributing to reporting.
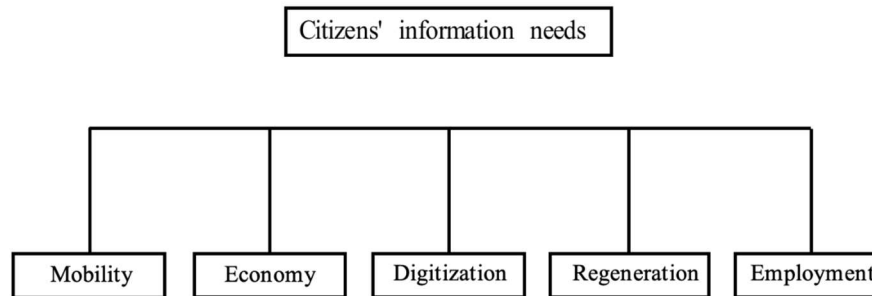

Figure 2. Emerging theme. Source: Authors elaborations.

Discussion and Conclusion

The research addresses the transformation in decision-making facilitated by digital technologies in the context of critical dialogic accounting and accountability (Korhonen et al., 2020). The longitudinal case study methodology applied in the context of the City of Bari illustrates the instrumental role of citizen interactions in shaping the Integrated Popular Reporting (IPR). The study confirms the IPR's efficacy in contemplating the different viewpoint and opinions of the plurality of stakeholder (Grossi et al., 2021), representing a tool in line with the CDAA's new research stream.

It was found that digital technologies are capable of understanding citizens' information needs, influencing governance approaches and determining communication priorities in key areas such as mobility, the economy, digitization, regeneration, and employment (Brown, 2009). This aligns with the communication needs of political administrators and fulfills citizens' desires for active participation in reporting-related dialogue (Mora & Deakin, 2019). The study provides affirmative responses to the research questions, indicating that CDAA, supported by the IPR tool, effectively promotes full stakeholder involvement in decision-making processes, and digital technologies play a crucial role in supporting the reporting process within the CDAA framework (Aversano et al., 2019).

These results contribute to the ongoing discourse on collaborative governance, participatory budgeting, and the imperative need for transparency, reliability, and accountability in reporting practices (Brown & Tregidga, 2017; Dillard & Vinnari, 2019).

The findings carry substantial implications for the contemporary discourse on CDAA within reporting practices. They contribute to a burgeoning research stream on CDAA, particularly in the reporting domain, reaffirming the efficacy of digital technologies and the Integrated Popular Financial Report (IPFR) as integral components (Grossi et al., 2021). In essence, the research underscores the multifaceted impact of digital technologies, extending beyond citizen involvement to permeate organizational structures and decision-making paradigms within municipal reporting practices (Tanima et al., 2023a). These implications contribute to the evolving narrative surrounding CDAA, providing actionable insights for scholars, practitioners, and policymakers engaged in the intersection of technology, governance, and accounting in the public sector.

Addressing limitations and delving into future research directions, the study encourages nuanced explorations of the roles of political administrators, public managers, and citizens in critical dialogic accounting and accountability practices, proposing alternative theoretical lenses for deeper insights, such as institutional work and a morphogenetic approach (Aleksandrov, Bourmistrov, & Grossi, 2020). These avenues promise to enrich the understanding of CDAA framework and the role of digital technologies along with the IPR in municipal reporting.

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