# Article information:

The emancipatory potential of online reporting: The case of counter accounting | Emerald Insight  
<https://www-emerald-com.ezproxy.lib.gla.ac.uk/insight/content/doi/10.1108/09513570610689668/full/html>

# Article summary:

1. The paper explores the potential of online reporting for counter accounting, which is information and reporting systems employed by groups such as campaigners and activists to promote their causes or challenge the prevailing official position.

2. The study finds that web-based counter accounting has emancipatory potential, but not all positive potential is being realized in practice, and there are threats to progress in the future.

3. The article highlights the need for more attention to be given to counter accounting within the accounting literature and suggests exploring the possibilities of reporting online beyond other media in relation to counter accounting.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article "The emancipatory potential of online reporting: The case of counter accounting" by Gallhofer et al. explores the potential of online reporting for counter accounting, which is defined as information and reporting systems employed by groups such as campaigners and activists to promote their causes or challenge the prevailing official position. The authors argue that web-based counter accounting has emancipatory potential, some of which is being realized in practice, but not all positive potential is being realized as one might hope.

The article provides a critical interpretive analysis that includes a literature review, web survey, questionnaire survey, and case study. However, the authors' bias towards the idea of counter accounting is evident throughout the article. They assume that counter accounting is a positive force without exploring its potential negative consequences or considering alternative viewpoints.

Moreover, the authors make unsupported claims about the potential of online reporting for counter accounting without providing sufficient evidence to support their arguments. For example, they claim that online reporting can enhance democratic functioning without providing concrete examples or empirical data to back up this claim.

Additionally, the authors do not explore counterarguments or acknowledge possible risks associated with web-based counter accounting. They also do not present both sides equally and instead focus solely on the positive aspects of counter accounting.

Overall, while the article provides valuable insights into the potential of online reporting for counter accounting, it suffers from biases and one-sided reporting. To improve future research in this area, it would be beneficial to explore alternative viewpoints and consider possible risks associated with web-based counter accounting.

# Topics for further research:

* Risks of web-based counter accounting
* Negative consequences of counter accounting
* Criticisms of counter accounting
* Limitations of online reporting for promoting democracy
* Alternative viewpoints on counter accounting
* Ethical considerations in web-based activism

# Report location:

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