Abstract
The objective of this paper is to revisit some connections drawn from literature and others identified directly, between accountancy and the Theory of Communicative Action –henceforth TCA– as described by Jürgen Habermas, with a view to favouring an extension of the social role of accountancy towards social understanding and integration, and not just to globalisation and economic integration, as it is presented today. The paper, making use of TAC concepts, states that accountancy can be the product of social efforts aimed at creating a dialogue between companies and socio-economic actors. It compares in a critical way various concepts drawn from both volumes of the TAC with notions on the role of accountancy regarding development and neoliberal globalisation.

Keywords