

# **NOT AT OUR TABLE: STAKEHOLDER EXCLUSION AND ANT/AGONISTIC ENGAGEMENTS**

Professor Helen Tregidga\*  
School of Business and Management  
Royal Holloway, University of London  
Egham Hill, Egham  
Surrey, UK  
TW20 0EX  
[Helen.Tregidga@rhul.ac.uk](mailto:Helen.Tregidga@rhul.ac.uk)

Professor Markus J. Milne  
Department of Accounting and Information Systems  
University of Canterbury  
Private Bag 4800  
Christchurch, New Zealand  
[markus.milne@canterbury.ac.nz](mailto:markus.milne@canterbury.ac.nz)

\*Corresponding author

Acknowledgements: This work was funded through the Royal Society of New Zealand's Marsden Fund, grant 09-AUT-015 Corporate Chameleons, Greenwashing and Counter-Narratives. We would like to acknowledge and thank Kate Kearins for her contributions to the funded project and the early development of this manuscript. Earlier versions of the paper were presented in a number of fora and the work benefited immensely from participants. In particular, we would like to thank the participants from the University of Sydney, Monash University, Royal Holloway and University of Tampere who provided significant feedback. We would also like to thank the Editor and reviewers for assistance in developing the manuscript. Lastly, and most importantly, we thank those who participated in this research – we recognise that for some it was not an easy decision to do so.

**Not at our Table:  
Stakeholder Exclusion and Ant/Agonistic Engagements**

**Abstract**

This paper responds to calls for a pluralist approach to accounting and accountability research. It contributes to an emerging literature on stakeholder engagement that seeks to problematise extant practice and enquiry. Based on an environmental dispute over coal mining, it analyses stakeholder engagement through the lens of agonistic democracy. We develop a framework to illustrate and analyse how democracy in action occurs within the mining dispute.

Our framework focuses on three interrelated levels: 1) the construction of the contested issue, 2) the construction of identities, and 3) the construction of spaces for engagement. Data sources include a large archive of publicly available material (published reports, online media, blogs and print media) and interviews with participants representing multiple conflicting positions. Findings indicate the tensions that exist at each of the three interrelated levels in our framework, each of which affects not only how engagement is ‘practiced’ but also how it can (and we would argue should) be researched.

We contribute to the literature by providing a framework informed by agonistic democracy to analyse multi-stakeholder engagements in contested arenas. This framework broadens and opens up analyses of accountability relationships to contests over issues, rather than take organisation-centric foci, and to means of engagement beyond rational consensus seeking and reporting. It sheds light on conflict rather than shies away from it.

**Keywords:** agonistic democracy, multi-stakeholder engagements, mining disputes, accounting and accountability.

## 1. Introduction

Accounting and accountability research, including social and environmental (SEA) research, has been long associated with a study of stakeholder engagement. Arguably, much of the extant research has tended to take a position which Hørving et al., (2018) refer to as the “idealization” of stakeholder dialogue. This idealization is a position that conceptualises an “ideal” of stakeholder dialogue in which corporate dialogue with key stakeholders creates shared value and achieves consensus (Hørving et al., 2018). Within the social and environmental accountability literature, this focus has been predominantly on increasing stakeholder representation and influence in line with stakeholder democracy ideals (see, O’Dwyer 2005).

An apparent and long held belief is that difficulties with corporate-stakeholder engagement can be resolved through the inclusion of more stakeholders and/or improving corporate-initiated practices such as disclosure (e.g., Dierkes & Antal, 1986; Gray et al., 1988). Other work, however, highlights those difficulties are not easily resolved (e.g., Archel et al., 2011; Killian, 2010; Passetti et al., 2019; Unerman & Bennett, 2004). Research that critically explores the complexity of multi-stakeholder engagements reveals how “multi-stakeholder dialogue creates value and corporate legitimacy, but also how dialogue meets resistance, reluctance, and stakeholder distrust, causing corporate confusion and protracted processes” (Hørving et al., 2018, p. 627). Such work seeks to address the “imbalance” in stakeholder theory by taking an increasing stakeholder perspective (Burchell & Cook, 2013a), and thus fits with recent calls to decentre conventional accounting research and pay attention to peripheral (yet critical) concerns and marginalised actors (Gendron, 2018; Gendron & Rodrigue, 2019; see also Nyberg & Wright, 2020).

In parallel, are a growing number of critiques of consensual approaches to democracy and the role accounting and reporting might play (e.g., Brown, 2009; Brown & Dillard, 2014; 2015; Gallhofer et al., 2015; Shenkin & Coulson, 2007; Spence, 2009). Drawing from the political theory of Laclau and Mouffe (1985), and Mouffe’s theory of agonistic democracy (Mouffe, 2000; 2013; 2019), Brown (2009, p. 313), for example, argues a case for an agonistic approach to dialogue and engagements - which recognises power, “respects difference and takes interpretive and ideological conflicts seriously.” Brown (and colleagues), through what they term ‘dialogic accounting’ have sought to “conceptualise new accountings that acknowledge the politics of business-stakeholder interactions and enable actors to engage their

commonalities and differences” (Brown & Dillard, 2015, p. 963). Theoretically at least, dialogic accounting attempts to enable the perspectives of different civil society groups to be included and accounting developed to enable multiple philosophical and political standpoints to be acknowledged.

What remains, however, is assessment as to the utility of the approach in practical processes of engagement.<sup>1</sup> As empirical research emerges which proposes to analyse engagement from the perspective of critical dialogic accounting and agonistic theory (see, Bellucci & Manetti, 2017; Manetti & Bellucci, 2016; Passetti et al., 2019)<sup>2</sup>, we argue that the emancipatory potential of the approach to suggest practical alternatives within particular sites of contestation is yet to be fully explored. There is a need for empirical assessment of these theoretical propositions, their capacity to inform (and perhaps facilitate) more democratic approaches to engagement, decision-making and accountability, and a need to consider their limits in furthering emancipatory forms of engagement. Fougère and Solitander (2020) argue that “business and society researchers should not look at democracy or politics only internally to these [multi-stakeholder] initiatives<sup>3</sup>, but rather [should] study how issue areas are regulated through interactions between a variety of actors... [noting]... who get to have a legitimate voice in this regulation” (2020, p. 683). In Brown’s (2009) terms, then, how is power, difference and ideology worked out on the ground in a case of conflict, and what are the outcomes?

This paper contributes to the study of stakeholder engagements, and in particular multi-stakeholder engagements (Hørving et al, 2018), especially those drawing on dialogic accounting/agonistics (Bellucci & Manetti, 2017; Burchell & Cook, 2013b; Fougère & Solitander, 2020; Manetti & Bellucci, 2016; Passetti et al., 2019). We specifically focus on the ‘practicalities’ of agonistic theory in accounting and accountability engagement research, and do so in two central ways. First, we analyse engagement processes and practices within a coal-mining dispute, with an issue-based analysis and a decentring of the organisation. We tackle head on, rather than shy away from, the inherent conflict and stakeholder in/exclusion. This move in focus of analysis is central to agonistic democracy, yet is often absent in current accounting and engagement studies, including, as discussed later, some of those that draw on a dialogic or agonistic lens (e.g., Bellucci & Manetti, 2017; Bellucci et al, 2019; Manetti & Bellucci, 2016; Passetti et al, 2019).<sup>4</sup>

Second, and in line with our key findings, we propose a framework for the analysis of stakeholder engagements drawing on agonistic democracy. Brown (2009) offers a useful theoretical start, but we find it of limited value when seeking to engage in empirical analyses of (multi-)stakeholder engagements. Wingenbach's (2011) critique of Mouffe and other agonistic theorists raises the issue of a lack of institutional guidance, and we note a similar lack of empirical guidance in Brown and colleagues. Based on our reading of agonistics, most notably Mouffe (2000; 2013), we offer a framework for studying engagement conflicts. Specifically, we focus on three empirical aspects of agonistic democracy – the construction of the contested issue, the construction of identities, and the construction of spaces of engagement.

It is perhaps important to recognise from the outset that the aim of the paper is not to articulate how engagement practices could change to conform to a perspective of agonistic democracy. While this would be useful, it is outside the scope of this study and does, as we suggest below, demonstrate one of the limits of the theory. Rather our aim is to draw on agonistic democracy to analyse and problematise practices of engagement that manifest in our empirical case, demonstrating not only how current (corporate) stakeholder engagement practices are limited, but also that how they are often researched would benefit from reconsideration. Specifically, we ask the question: *how, and in what ways, does an agonistic perspective help inform understandings of stakeholder engagements and accountability practice (and future research) in sites of contestation?* In line with the goals of agonistic democracy, we consider how an agonistic lens can make disputes visible, putting power into play by exposing it and potentially rendering it more open to alternative and counter-hegemonic narratives.

We adopt the following structure. In section two, we present agonistic democracy. Drawing largely on Mouffe (2000; 2013), we outline its key aspects. This reading is essential to our second stated contribution, the development of a framework for analysing engagements. Section three introduces the approach, methods, and data sources used in the case analysis. Section four presents and discusses the findings. Here we present and discuss our findings relating to the three interrelated levels of our framework. Section five provides a discussion, before concluding comments are made in section six.

## **2. Agonistic Democracy<sup>5</sup>**

Mouffe's *The Democratic Paradox* (2000) and *Agonistics* (2013) provide the theoretical basis for our analytical framework, and the means to frame our analysis of a long-term environmental conflict. Mouffe's agonism, we suggest, is increasingly important in today's society where calls for accountability are not only increasing, but are also multi-faceted in the sense that they are directed at multiple parties (e.g. governments and businesses) and can come from multiple sources (e.g. social movements, NGOs, industry groups, communities).

### ***2.1 Agonistic Democracy: Recognising Pluralism and Power***

Within consensual approaches to democracy (e.g., Habermas, Rawls), democracy is conceptually conceived as a form of dialogue on neutral territory with technical solutions that benefit everyone (Brown, 2009). Mouffe (2000, p. 22), however, argues "To negate the ineradicable character of antagonism and to aim at a universal rational consensus – this is the real threat to democracy." She suggests that "establishing a rational consensus without exclusion" (p.45) is an impossibility. "Every consensus exists as a temporary result of a provisional hegemony, as a stabilisation of power, and that it always entails some form of exclusion" (p. 104). The mistaken emphasis on consensus and belief that antagonism can be eliminated, Mouffe (2000; 2013) maintains, leads to the failure of such approaches to propose an adequate model of democracy. What Mouffe ultimately argues, then, "is the need to acknowledge the dimension of power and antagonism and their ineradicable character" (1999, p. 752). An agonistic perspective puts at the front and centre of notions of democracy pluralism and a concern with the power dimensions of social relations.

Pluralism, according to Mouffe (2000), "implies the permanence of conflict and antagonism" (p. 33) and a "well-functioning democracy calls for a vibrant clash of democratic political positions" (p. 104). As such, agonistic democracy starts from the basis not only of recognising plurality, but recognising that plurality is irreconcilable.

Once pluralism is recognised as the defining feature of modern democracy, we can ask what is the best way to approach the scope and nature of a pluralist democratic politics. My contention is that it is only in the context of a perspective according to which 'difference' is construed as the condition of possibility of being that a radical democratic project informed by pluralism can be adequately formulated (Mouffe, 2000, p. 19).

Important also to the agonistic understanding of pluralism, is the recognition of the partiality of social actors' claims or position and as such the recognition that no social actor represents the totality, "...the relation between social agents becomes more democratic only as far as they accept the particularity and the limitation of their claims" (Mouffe, 2000, p. 21).

Furthermore, within an agonistic understanding of democracy, difference is positive – and importantly - unending. We should not be seeking to achieve closure as “conflicts and confrontations, far from being a sign of imperfection, indicate that democracy is alive and inhabited by pluralism” (Mouffe, 2000, p. 334). Agonistic democracy, then, calls for democratic thinking that is receptive to a multiplicity of voices and allows them forms of expression. The particularity and limitation of a social actor's claim, the need to be receptive to a multiplicity of voices and allow multiplicity in forms of expression, all bring about important considerations for analysing engagement practices.

Alongside plurality is a concern with power (Mouffe, 2000; 2013). Power is understood as constitutive of social relations and a consideration of power relations and their effects essential.

Instead of trying to erase the traces of power and exclusion, democratic politics requires us to bring them to the fore, to make them visible so that they can enter the terrain of contestation (Mouffe, 2000, p. 34).

With this view of power, “the main question of democratic politics is not how to eliminate power, but how to constitute forms of power which are compatible with democratic values” (Mouffe, 2000, p. 100). Indeed, Mouffe (2000) argues that in acknowledging relations of power, the need to transform them and, “renouncing the illusion that we can free ourselves completely from power”, is what is specific to radical and plural democracy (p. 22). Furthermore, and once again highlighting the inadequacies of consensual approaches built on rationality, “[t]he idea that power could be dissolved through a rational debate and that legitimacy could be based on pure rationality are illusions” (Mouffe, 2000, p. 104). As Mouffe (2014, p. 150) outlines:

Taking into account the dimension of the political means acknowledging the existence of conflicts that cannot have a rational solution – this is exactly what is meant by ‘antagonism’. To be sure, not all conflicts are of an antagonistic nature but properly political ones are, because they always involve decisions that require a choice between alternatives that are undecidable from a strictly rational point of view.

Like plurality, power relations and their effects are discussed below in our case analysis and are key considerations across all three interrelated levels of the framework we present. In doing so we recognise that central to agonistic democracy is recognising plurality as well as putting power into play so that it might be opened up to alternative counter-hegemonic narratives. Identity, also a key aspect of Mouffe's agonistic democracy, is a central feature of power and politics and it is to a discussion of identity that we now turn.

## ***2.2 Identities and the Transformation from 'Enemies' to 'Friendly Enemies'***

Identity and identity construction is a key aspect of Mouffe's agonistics. The concept of identity within an agonistic perspective is complex and linked with power and politics. In short, power and power relations effect the construction of identities and also the relationships between identities. In this section we introduce Mouffe's concept of identity highlighting aspects of power and politics and different identity relations. The concept of identity is central to our framework and as such this discussion frames our analysis that follows.

Within an agonistic perspective:

...power should not be conceived as an external relation taking place between two preconceived identities, but rather as constituting the identities themselves (Mouffe, 2000, p. 99).

Identities and their construction are also extremely complex and nuanced. Here we discuss key aspects of identity from Mouffe's writings on agonistics, in particular those that are relevant to our study and the study of multi-stakeholder engagements more broadly.

In keeping with the broader project of Mouffe (with Laclau), agonistic democracy recognises the hegemonic nature of social relations, identities and exclusions. Importantly, it also rests on the notion that "there is no essential identity, but only forms of identification" (Mouffe, 2013, p. 45). Consequently, agonistic democracy is receptive to the multiplicity of identities and voices evident in pluralist societies and, rather than veiling power with rationality, acknowledges the complexity of power structures. This understanding leads Brown et al. (2015, p. 633) to acknowledge that within pluralist conceptions "one must pursue theoretical and engagement strategies that enable actors to recognise themselves as both active agents and produced beings".

In recognising multiplicity and diversity, Mouffe (2000, p. 73) also acknowledges that diversity will, “of course, create conflict and it would be a mistake to expect all those different understandings to coexist without clashing”. Here, however, a distinction is drawn between antagonistic relations and agonistic relations. The key difference in these forms of relations relates to the perceived legitimacy of different positions and subsequently their claims. To capture the difference, Mouffe (2000, p.13) uses the terms ‘enemies’ and ‘adversaries’ or ‘friendly enemies’:

The first step in my argumentation is to assert that the friend/enemy opposition is not the only form that antagonism can take and that it can manifest itself in another way. This is why I propose to distinguish between two forms of antagonism, antagonism proper – which takes place between enemies, that is, persons who have no common symbolic space – and what I call ‘agonism’, which is a different mode of manifestation of antagonism because it involves a relation not between enemies but between ‘adversaries’, adversaries being defined in a paradoxical way as ‘friendly enemies’, that is, persons who are friends because they share a common symbolic space but also enemies because they want to organise this common symbolic space in a different way.

Importantly within this conception of identities and relations, “politics aims at the creation of unity in a context of conflict and diversity” (Mouffe, 2000, p. 101). It does not seek to overcome the ‘us or them’ distinction and eliminate opposition (something which is considered an impossibility), but rather, establish the ‘us/them’ distinction in a way that is compatible with a pluralist conception of democracy. Antagonism and thus the ‘adversary’ is not eliminated, but the adversary is seen differently.

An adversary is an enemy, but a legitimate enemy with who we have some common ground because we have the shared adhesion to the ethico-political principles of liberal democracy: liberty and equality. But we disagree concerning the meaning and interpretation of those principles, and such a disagreement is not one that can be resolved through deliberation and rational discussion (Mouffe, 2000, p. 102).

*Antagonism* is struggle between enemies, while *agonism* is struggle between adversaries. We can therefore reformulate our problem by saying that envisaged from the perspective of ‘agonistic pluralism’ the aim of democratic politics is to transform *antagonism* into *agonism* (Mouffe, 2000, pp. 102-103, italics in original).

In sum, then, Mouffe’s (2000; 2013) agonistic understanding of democracy focuses not on the elimination of difference and diversity in the hope to achieve consensus, but rather, on the recasting of (some) identities and relations from antagonistic to agonistic.<sup>6</sup> It is important to note, however, that within these relations antagonism is not eliminated rather the antagonistic

dimension is “always present but is enacted by means of a confrontation, whose procedures are accepted by the adversaries” (Mouffe, 2014, p. 151). As such, this position is an unending struggle but importantly a struggle not “between ‘enemies’ but among ‘adversaries’, since participants will recognise the positions of the others in the contest as legitimate ones” (Mouffe, 2000, p. 73). This transformation “does not entail condoning ideas that we oppose or being indifferent to standpoints that we disagree with, but treating those who defend them as legitimate opponents” (Mouffe, 2000, p. 102). This position also requires certain forms of consensus as to political values - “democracy cannot survive without certain forms of consensus, relating to the ethico-political values that constitute its principles of legitimacy, and the institutions in which these are inscribed” (Mouffe, 2014, p. 151).

It is from Mouffe’s theoretical perspective that we seek to analyse and problematise a multi-stakeholder mining dispute. We employ the theory of agonistic democracy as a lens to both interpret and problematise the engagement being analysed and have found the broad/macro nature of the theory and its concepts useful to analyse our case study as it not only helps illuminate the data in the case but is also useful in problematising them. The theory, we argue, adds to an understanding of our case by providing alternative understandings from that which would be provided from, for example, stakeholder theory or deliberative democracy. When studying, for example, identities and their relations from an agonistic perspective, the distinction between antagonistic and agonistic relations and their consequences is useful as it goes beyond simply a consideration of power relations to a consideration of their affects. As such, we use aspects of the theory to provide a reading of the case rather than seek to ‘test’ its propositions. In using the theory to undertake this reading we have found the broad nature of the theory useful. A lack of empirical guidance is also a limitation, however.

As part of our analysis we develop and offer a framework for analysing multi-stakeholder engagements within accounting and accountability research. This framework represents one possible way to utilise agonistic democracy in an empirical setting, especially where researchers are interested in analysing conflict and recognising plurality. A focus on 1) the construction of the contested issue, 2) the construction of identities, and 3) the construction of spaces of engagement, opens up the spaces where engagement occurs and the power relations and identities which are at play. Here we find it useful to draw on what Bond (2011) refers to as ‘agonistic space – the undecidable terrain.’<sup>7</sup>

### **3. Method: Identifying and Collecting Data on the “Undecidable Terrain”**

We adopt an explanatory case study (Scapens, 2004) to inform understandings of stakeholder engagements and accountability practice in a site of contestation. This approach allowed for an analysis of how democracy is enacted within a particular case setting. We focus on Solid Energy’s plans to extend its coal mining operations within a particular locale (the West Coast of the South Island, New Zealand).<sup>8</sup> This involved a particularly bitter and emotive struggle between multiple stakeholder groups, and the organisation, over a long period of time.<sup>9 10</sup> In the section that follows, we provide a short description of the case highlighting key aspects relevant to our analysis.<sup>11</sup>

Solid Energy’s planned ‘Cypress’ extension at its Stockton mine site received local and international attention.<sup>12</sup> At the time, the organisation, a state-owned enterprise with social responsibilities outlined in its mandate, was New Zealand’s leading coal mining company with operations throughout the country.<sup>13</sup> Solid Energy positioned itself as a socially and environmentally responsible company with reference often made to its ‘best practices’ and the importance of maintaining its ‘license to operate’. It maintained membership of the (then) New Zealand Business Council for Sustainable Development (NZBCSD).

The proposed development would see a picturesque landscape with unique biodiversity threatened if not annihilated (see, Tregidga, 2013), and the timing of the initial consent application came at a point when climate change significantly increased as a public concern. Therefore, while the case must be contextualised within broader debates about coal and coal mining nationally, and within this location in particular, the specific nature of this contestation provides a relatively delineated site in which to investigate a contested engagement. A number of actions and activities resulted from the proposed extension and, of particular interest to this study, occur between multiple participants within different spaces.

Key aspects of the engagement activities are as follows:

- A sustained campaign against the mine extension (and subsequently different aspects of the company’s operations) was established. This included a range of individuals and groups including NGOs, politicians, and environmental activists.
- Engagement by the various individuals and groups opposed to the extension occurred in multiple spaces. This occurred within institutional spaces of engagement (e.g. corporate-initiated stakeholder engagement forums, legal and regulatory processes),

and in extra-institutional spaces of engagement (Brown et al., 2015) (e.g. activist non-violent direct action and campaigning).

- A key group was the Save Happy Valley Coalition (SHVC). This group was established in direct response to the proposed mine extension and staged a three-year occupation of an area informally referred to as Happy Valley.
- The company established the Stockton Consultative Group. A key engagement practice and space, the Group was diverse and included company representatives, local bodies such as the Ngakawau Riverwatch, Buller District Council, West Coast Regional Council, and national groups such as the Department of Conservation (DoC).

To gain a rich understanding of the case and how it played out over time, a range of data is drawn from multiple sources including corporate environmental and annual reports, websites, media releases and exposure, newsletters, blogs, documentaries and interviews. All sources contributed to the analysis allowing triangulation amongst the different data sources. Data sources are identified in Table 1.

**Table 1 Data Sources Summary**

<b>Data Source</b>	<b>Description</b>
Environmental and Annual Reports	Total of 14 reports from 2001 to 2010 (10 annual and 4 environmental)
Solid Energy Media Releases	All media releases relating to conflict 2003-2010. (Total 38).
Documentary Film	“Snail the Movie” produced by Solid Energy 2008
Save Happy Valley Coalition (SHVC) Shadow Report	12 page report produced 2007
SHVC Media Releases	All media releases relating to conflict 2003-2010. (Total 106).
SHVC Newsletter	Coal News produced 2004-2007. (21 issues)
Selection of other material from SHVC website	17 ‘other’ materials including posts and uploads from multiple participants including Royal Forest and Bird Protection Society of New Zealand (4), Local Residents (3), and the Green Party (Political Party) (2)
You Tube Clip	Interview on Solid Energy’s legal action against activists (6 mins). Posted 26 July 2007, Available at: <a href="http://www.youtube.com/watch?v=B72dpGCa7so&amp;feature=related">http://www.youtube.com/watch?v=B72dpGCa7so&amp;feature=related</a>
Government/Government Agencies Media Releases	Two media releases from 2006
Newspaper and online media	20 reports from 2007-2011
Blog Posts	Blog posts from 5 independent sources
Interviews	Seven interviews with eight participants (Aug 2011 to Nov 2012). Interviews lasted 40 mins to 100 mins. (Total of 7 hrs 46 mins).

The research commenced with an analysis of the documents (reports, media releases, newsletters, blog posts, transcribed media reports). The document analysis involved first a close reading of the documents in chronological order to establish a comprehensive

understanding of the case and its stakeholders and to establish a comprehensive timeline of events.

All documents were then re-read and analysed in an iterative process moving between the documents and Mouffe's work to develop our framework – namely to identify aspects of the case and theory that were useful to empirically investigate the case study through the lens of agonistic democracy. Each document was then systematically re-read drawing out extracts relating to 1) the construction of the contested issue, 2) the construction of identities, and 3) the construction of spaces of engagement. To do so we interrogated each document using a series of questions relating to each of these three key areas (for example, how is the contested issue being constructed? What spaces are considered by the participants as the most effective and why?). Data from the documents was 'coded' to these three areas. The document analysis then informed the next stage of the research method, the interviews.

Semi-structured interviews, or in some cases semi-structured conversations (Walton, 2007), with participants from the case study are also a key data source. A purposeful sampling method (Patton, 1990) was used to select interviewees based on their involvement in the case. Identification of potential interviewees was informed by the document analysis. In total, and after an extensive effort to obtain interviews with many participants over an extended time period, seven interviews were undertaken with eight participants representing diverse interests.

Interviews were conducted with two corporate managers from Solid Energy (environmental, and corporate communications), three individuals from the social movement organisation, two individuals from an NGO heavily involved in the case study and one individual from an opposition political party (see Table 2 for participants and interview details).<sup>14</sup> Interviewees were asked general/broad questions about the case and engagement practices surrounding the case study as well as more specific probing questions relating to the issue, identities and spaces of engagement as per our framework. The document analysis undertaken before the interviews enabled a greater probing of key areas of interest. All interviews were conducted face-to-face, were recorded, and afterwards transcribed. Interviews lasted between 42 minutes and 1 hour 38 minutes.

We recognise that the interview data are limited in nature; that is, all perspectives possible in the case are not included. While the participants interviewed represent some of the key parties

and individuals in this engagement, some are absent - local iwi groups,<sup>15</sup> community members, council representatives, politicians and government department representatives, media representatives, to name the most obvious. This limitation was in large part due to the conflictual nature of this case and several events that reduced trust within and among groups and participants,<sup>16</sup> which made access to participants in the case study difficult. The interview with the two corporate managers was the result of an email invitation, interviews ultimately obtained with non-corporate and non-NGO participants were largely the result of personal contacts of the lead researcher and extended time building trust and relationships, and care taken in setting the boundaries of the analysis.

In an ideal scenario, more perspectives represented in the interviews would have fleshed out our understandings of the conflict. Nonetheless, such problems with access are always potentially likely within sites of contestation and conflict. Such conflicts are often long and bitter, and a lack of trust and respect on multiple sides common place. In this case, for example, the organisation was known to have infiltrated opposition groups by engaging undercover private investigators and ‘spies’.<sup>17</sup> In such scenarios, access by un-related ‘stranger’ ‘third-party’ academics can be difficult.<sup>18</sup> The fact you are known or perceived to have spoken to one or other ‘side’ may result in suspicion and a decline to participate. Nonetheless, we believe incomplete access should not result in such conflicts being left entirely un-researched. Despite limitations, key participants from several perspectives are included, and supplemented with an extensive range of publicly available data from various sources that are able to be used to capture some of the views of absent groups. We made an express effort to include information from all sources in our analysis.

**Table 2 Interview Participants**

	<b>Interviewee</b>	<b>Date</b>	<b>Length</b>	<b>Description</b>
1	Corporate Manager (CM1) Corporate Manager (CM2)	Aug 2011	1:01	Senior Manager (Environment) Senior Manager (Communications)
2	Social Movement Organisation Member (SMO1)	Jul 2011	1:38	SHVC Spokesperson
3	Social Movement Organisation Member (SMO2)	Aug 2011	1:02	SHVC Spokesperson
4	Social Movement Organisation Member (SMO3)	Nov 2012	0:57	SHVC Spokesperson
5	Non-Government Organisation Member (NGO1)	Feb 2012	1:16	National NGO Advocacy Manager
6	Non-Government Organisation Member (NGO2)	Nov 2012	1:08	National NGO Field Officer
7	Politician (POL1)	Nov 2011	0:42	Prominent politician at time of conflict and ongoing climate change activist
	Total		7:46	

Interview transcripts were analysed in the same way that the documents had been – that is, were read and re-read before coding based on our framework. Extracts from the interviews were added to those extracted from the documents. Data from all sources was ‘coded’ to these three areas allowing themes within them to be exposed. Focusing on these three aspects enabled discourses employed in the democratic spaces to be identified (e.g. the exposition of disagreements, the extent of antagonism and agonism within the exposed terrain, and the power and power relations elucidated). Data analysis was conducted by the lead author but discussed extensively and reviewed by both authors.<sup>19</sup> The analysis was developed and refined through multiple iterations of readings and re-readings of the data and of our analysis. The findings presented below were ultimately derived only after the interviews were conducted and the documents and interview material were considered together.

We now present our analysis which enables us to analyse our explanatory case study as well as demonstrate the use of our proposed framework in analysing multi-stakeholder engagements in contested contexts. In doing so we address our overriding research question, specifically considering “*how, and in what ways, does an agonistic perspective help inform understandings of stakeholder engagements and accountability practice (and future research) in sites of contestation?*”

#### **4. To Mine or Not to Mine**

##### ***4.1 Constructing the Issue: Establishing the Undecidable Terrain***

Understanding the construction of the issue is important as it looks at what is at stake within the debate. Rather than focus on and prioritise the contestation from the corporate perspective, we both illustrate and argue for taking an issue-based perspective (see also Bebbington & Larrinaga, 2014; Bebbington & Unerman, 2018 and also Denedo et al., 2017; Dey & Russell, 2014; and Vinnari & Laine, 2017 for examples of issue-based perspectives). We seek to understand how the issue was constructed by a range of participants.

While ongoing global contestations in relation to coal mining centre on a concern with the climate-changing effects of fossil fuels like coal, the issue in this case is more complex and nuanced. When asked directly about what was at the centre of the contestation one company participant responded:

“people weren’t necessarily wedded to the concept of climate change, but the use of fossil fuel and ongoing use of fossil fuels was something of a concern to them. The references to biodiversity, to scenic values, to water quality and a number of things were in many ways I think secondary” (CM2)

The majority of other participants spoken to and various documents (including the corporation’s media releases and environmental reports), however, put biodiversity at the core.

“Fundamentally it was about biodiversity” (NGO1)

The area planned for extended mining is a significant biodiversity site and consequently became the target of interest and received broad attention specifically for this reason. One participant, a political party representative, noted the positioning of the issue by the corporation in relation to anti-mining and biodiversity – and in particular about a species of native snail – was strategic on the part of the corporation.

“The company of course would like to position it about snails and just anti-mining. The company will never admit that it is about climate change because they have no answers on that. They can’t deal with climate change, they know they can’t. They have all kinds of resources to try and make people think they can, but anyone who knows, is aware that they are just weasel words. So I think it was a mistake [for activist opponents] to get so distracted onto snails” (POL1)

Such positioning was also evident where one of the corporate participants noted that the company does not use or recognise the use of “Happy Valley” (the label favoured by opponents to the mine extension) to refer to the area in which the proposed expansion was located.

What is interesting in relation to how the issue was constructed is that while several individuals and groups did take an ‘anti-mining’ position (notably those with an interest in and concern for climate change), positions were not necessarily clear – even among members of the same group.

“I would say mining coal might be fine if it’s done in an area that doesn’t damage the environment and indeed [if] the emissions were sustainably collected and harvested and processed and so forth” (SMO2)

While the company often presented an anti-mining position as being at the centre of the campaign by some other groups, notably the SHVC (e.g. SE AR, 2007, p. 19; SE MR, 3 Feb

2006)<sup>20</sup>, positions were a lot more nuanced and multi-faceted. While participants articulated their own positions and what they thought were the position of others, our findings demonstrated that understandings of all aspects of each other's positions were not well understood. One participant summed up the situation as “a contest of opinion as to what an area of land represents and what its core values are” (SMO2).

The analysis shows the construction of an issue involving multiple perspectives, including those that supported the mine and mine extension, and those that opposed coal mining, at this location, and/or more broadly. There are implications of this multiple understanding of the issue. In considering these implications the notion of the undecidable terrain (Bond, 2011, see also Mouffe, 2013) is useful. When considering the multiple perspectives it becomes apparent that the issue constructed is irreconcilable – there is no possible consensus without exclusion. We see a political struggle over the perceived value and significance of the land – the competing and clash of ideologies. A range of those interviewed recognised the impasse:

“When our bottom line policy is ‘we don’t want you to undertake this mine that is important to the running of your business’, that doesn’t have a lot of space for engagement. There isn’t a lot of compromise when we are talking of removal of mountain top ecosystems for coal, there isn’t a lot of space that we can come to a compromise” (SMO2)

“So what outcome would be a success? Well, only the company deciding not to proceed with any new coal mines. That’s never going to happen. How could it happen?” (POL1)

“That was always, as I said, the issue around Happy Valley people. What they wanted was for us to actually shut down our business. So we had no common ground for any conversation” (CM2)

Established through this construction of the issue is a space within which compromise and consensus that benefits all is not possible – at least not without putting democracy at risk through achieving a “rational consensus” which necessarily involves excluding some irreconcilable perspectives. The issue in this case does not allow for the coming to a consensus about the ‘best way to mine’ or ‘best practice mining’ as the company identified and focused on in its discourse (in particular its reporting discourse). While the company could seek to reach consensus on mining practices that reduced climate change effects of mining the coal or reduced impact on biodiversity through species relocation, for example, those that sought to oppose the mine were not interested in such compromises. For them the climate impacts of coal would not be avoided by improved mining process – the subsequent burning of the coal, even

if that happened offshore, would have climate changing impacts, and biodiversity concerns went beyond specific species to a concern with the land and a preservation of habitat. What is therefore required from an agonistic democracy perspective, is the recognition of such plurality, and the permanence of conflict and antagonism over the mining plan.

A consideration over contestation at the level of the issue identifies a space where ineradicable difference exist. And, as we will examine further below, a space where power relations and antagonism exist.

## ***4.2 Identities within the Undecidable Terrain***

Within an agonistic perspective, identities are acknowledged to be constructed along with power relations central to those constructions. We consider how the identities of different groups within the debate are constructed – both by themselves and by others – and the relationship between them.<sup>21</sup>

### *4.2.1 Constructing Identities*

Perhaps reflecting the differing views on the issue noted above, when discussing the SHVC with its members, one member noted:

“...we are a network of individuals. We represent a spectrum of different factions and views. We do but it’s very hard to write them down on paper as to what they may be” (SMO2)

When asked how they believed they were seen by others they were much clearer as to what they thought their constructed and reflected identity was.

“Radicals, idiots... don’t belong in society... They have a tendency to throw us off as irrational and that sort of thing, even despite the rational arguments we put forth. Emotional and irrational” (SMO3)

Another member of the group identified this positioning as both an “essential and unavoidable” part of environmental activism, adding “you will be framed as incredibly marginalised” (SMO2). While this appeared to be accepted by this member it was not a position that sat so well with all members of the group spoken to.

When discussing the SHVC with participants from outside of the group there were a range of positions noted. The strongest, not surprisingly, coming from the corporation. When asked directly about the group, one corporate interviewee suggested:

“...if you look at it there was one or two people who were at university. There were a large number of people who were actually tourists, dissipated. There were one or two people who were, I think the correct political term is unwaged, who were participating” (CM2)

Perhaps more subtly, but powerfully in relation to constructing the group’s identity, were some of the statements appearing in the corporation’s written materials. Most predominantly was repeated reference to the group as “inappropriate” and/or “illegal” (e.g., SE AR, 2006, p. 30; 33; SE ER, 2006, p. 5; SE MR April 2006; SE MR May 2006) and framing it and its members as “young” (SE MR 27 May 2005) and a “minority” (SE AR, 2005). There were also constant references to the health and safety risks the group posed, with the company several times noting that the activists necessitated “the company to halt operations for safety reasons” (Solid Energy, 2007, p. 15, see also, for example, SE MR 7 March 2005). Here, not only does the company construct the identity of the “activists” but also its own, arguably more responsible, identity by contrast (e.g. as legal protectors of these individuals’ safety). A further aspect of these identities is the lack of direct identification of, and hence respect for, the SHVC group itself.

From such constructions by others we can see power positions being established. One influencer of identity construction was the media. A strategy used by the media in attempting to construct an identity of the SHVC group was recalled by one participant:

“I remember when one of the feature article magazines came to Happy Valley and they spent a lot of time focusing on people’s names, which people in the coalition were upset by because you can’t dictate your name, they were trying to narrate Save Happy Valley as this ‘other’” (SMO1)

Here, examples of names that the media were seen to be looking for, and interview so as to be able to quote, were what the participant described as ‘unusual’ or ‘hippie sounding’ (e.g. River, Summer, Rainbow). This, and other strategies undertaken by the media, were seen to influence the construction of a range of identities within the contestation. All those who participated in this study by way of an interview, including the corporate participants, made reference to the media and also strategies engaged in order to reduce, or influence the media and its coverage

of the issue and the groups involved. The changeable stance of the media was also seen to influence the debate more generally. Several participants claimed that the media changed its position in relation to both the SHVC and the corporation after the ‘spy saga’ (see f.n. #18). One SHVC member noted that SHVC gained more respect (and subsequently more supportive coverage) the longer the case lasted as it started to be seen more as a committed group sticking to its position and values. While a full analysis of the media’s role within this contestation is outside the scope of this paper – and further limited by the inability to access those within the media for comment – we return to this below as we recognise it as an important aspect that requires further research.

When discussing Solid Energy’s identity the position was quite clear. Both in documents analysed and in conversation, the company was positioned as a best practice mining company who engaged in best practice engagement exercises (e.g. SE MR 26 May 2005; SE ER 2005, 2006). It was common for the company to note that its engagement practices were over and above what was required legally. The corporation’s positioning vis-à-vis others in the debate was particularly frustrating for one company manager who noted:

“It was Solid Energy versus the environmentalists which was an annoying spin on it for us because we felt we could have very easily done very little and still got the outcome for the business” (CM2)

When discussing the identity of the corporation, in particular in relation to engagement, others were less positive in their views.

“These were the guys who put spies into the Save Happy Valley group etc. This is a Government State-owned Enterprise, owned by you and me, and they’re breaking the law and doing some atrocious things. I mean, boy, they play very dirty on it, very, very dirty” (NGO1)

Just as the corporate participants used strong terms to describe the SHVC, the coalition also used terms such as “bullish” and “bullies” to describe Solid Energy. SMO1 noted how the corporation’s identity within the debate affected the group’s own identity.

“They were quite righteous about it, and their right to mine. In a way that just discredited the kinds of concerns that we and everyone else who shared those concerns held”

Other groups also identified the importance of relativities in constructing their own identity. One of the NGO participants (NGO2) noted the importance of the SHVC being constructed as “radical” for their own group’s identity. This participant believed that their group’s identity was one of being “reasonable” – which was, in part, assisted by being positioned as “less radical” than the SHVC. Being positioned as “reasonable” was something NGO1 also noted. He considered this construction extremely important in this debate as it was believed to assist the group in being included and heard, as well as essential in its ongoing ability to secure resources through membership. How much the groups opposing the mine extension, or perhaps individuals within these groups, worked together to establish identities and assist one another is not entirely clear from this analysis. While being clear that there was a constructed separation between the two opponent groups, some overlap was evident with one NGO participant indicating their personal involvement in supporting the more ‘radical’ group.<sup>22</sup>

One contestation of identity emerging through the analysis was debates in relation to being ‘local’ (i.e. being from that part of the West Coast). The corporation’s positioning of some members of the SHVC as ‘not local’ is clear above when its representatives make reference to “tourists”<sup>23</sup>; however, this positioning by the company was made more explicitly.

“...and it’s interesting that the vast majority of the people who were actively engaged in disrupting the business weren’t local people” (CM2)

Furthermore, this corporate participant noted that members of the group were people who “could be identified with other causes as well” which further positioned these individuals in a way that worked to dilute the power of their position within this conflict.

One of the NGO participants, while not living in the immediate community, was a regional advocate for the area. They also noted the focus and effect of the construction of ‘being local’.

“And I frequently have guys come up and talk to me about what’s going on, how they feel and the sad thing is I have loads of people come up and really go – thank you so much because we can’t talk out here on the Coast. And that just makes my heart bleed. I mean I get so angry with the mayor over there because he keeps on calling us greenies who live in Auckland and rah rah, and I keep saying – the people who actually care the most about your place up there are the members on the Coast, they give a toss way more than our members in Auckland” (NGO2)

Being local was also raised as important when considering who should have more say on the issue, “who should have more weight in the debate” (CM1). While the corporate participants appeared to construct being local as important and affecting the ‘legitimacy’ of a claim – it would also appear that at least some ‘locals’ felt disenfranchised. Indeed, the fact that no ‘local’ agreed to participate formally in this study is interesting in this regard.

#### *4.2.2 Constructed Relationships Between Identities*

A range of constructed identities are evident from the case, with power clearly implicated in how these identities are constructed. From an agonistic perspective, however, it is not only the construction of identities but also relationships between identities that are of interest. There does appear to be some ‘respect’ between several groups – most obviously between the corporation and those that support it, and between the corporation and the participating opponent NGO. Here, while noting fundamental disagreements about aspects of the case, they do not appear to question each other’s legitimacy as voices within the debate. However, when the identities of the corporation and the more ‘radical’ SMO group are considered there is not the same mutual recognition.

This aspect is most obvious in the construction of the SHVC by the corporation (as being dissipated, not local, etc.) but can also be seen in the construction of the corporation by SHVC members. As such, there appears to be different ‘layers’ of the friends-enemies relationships. The relationship between the corporation and NGO has elements of ‘friendly-enemies’ and therefore aspects of an agonistic, rather than antagonistic, relationship are evident. But it is also clear that the relationship between the corporation and the SMO is constructed differently. Both the corporation and SMO appear to position each other as ‘enemies’. However, while the SMO does not appear to question the corporation’s legitimacy in the contestation, indeed they are positioned as a key stakeholder, the SMO does not appear to be perceived by the corporation as holding a legitimate position within the debate. Hence this relationship is more antagonistic in nature and the SMO claims do not appear to be recognised as legitimate by the corporation. We reflect on this further below when we consider the spaces of engagement.

The democratic ethos of agonism does provide the possibility for antagonism to be transformed to agonism. Such transformation in this case, a transformation of the relationship between the company and the SMO, would seem to require identity transformation – a transformation away from what Mouffe (2000; 2013) refers to as an enemy to be destroyed to an adversary –

somebody whose ideas we combat but “whose right to defend those ideas we do not put into question” (Mouffe, 2000, p. 102). Such a recasting would allow identities to hold and defend conflicting ideas – and not eliminate what Mouffe calls passions from the sphere of the public. It would also require the accepting of difference, although not the condoning of the ideas opposed, and the treatment of those who defend those opposing ideas as legitimate opponents rather than work to exclude or position as ‘illegitimate’ or ‘irrational’ as we see here. Without such transformation, and given the power relations evident in the case, having multiple voices recognised, and allowing multiple forms of expression, is unlikely.

A further important consideration in analysing this case and also for considering multiple forms of expression, is a consideration of spaces of engagement. As Mouffe (2000) notes in relation to the transformation of identities, one needs to consider the spaces where those ideas are expressed and differing positions and passions made. The relationship between identities and spaces is seen in Solid Energy’s 2005 Environmental Report. Here, the corporation outlines its view on the different identities involved, their relationships, and the spaces within which ‘legitimate’ engagement must take place:

“We have set up community consultative groups at most major sites and are now working closely and constructively with many stakeholders. Some are long-time critics of our environmental performance who remain, at the least, sceptical. To these we said “fair enough”, and we asked them to judge us in the future by what we do and achieve. However, this also represents a request from us for a level of temporary trust, and it is to the credit of most that they have shown themselves to be fair and open-minded. To them we say “thank you for your co-operation and support this past year. We will continue our work to meet your expectations and repay your trust.

Some say openly they oppose the use of coal anywhere, any time, and therefore oppose coal mining no matter how it is carried out. We accept their right to this view, but we do not necessarily accept the tactics that a minority of them occasionally employ. New Zealand has a world-class resource management process that gives every stakeholder an effective opportunity to express a view in order to balance the many competing interests in modern society. In the past year, this minority at times abused or ignored this process and attempted to achieve their goals by inappropriate and sometimes illegal means. We reserve the right not to engage with this minority in the same way we are committed to work with others” (SE ER, 2005, p. 5)

It is to spaces that this analysis now turns since while the corporation seems clear in relation to ‘legitimate’ spaces and ‘legitimate’ actions, these views are not shared by all parties.

### ***4.3 Constructing Democratic Spaces within the Undecidable Terrain***

“We had been happily talking to the likes of the Regional Councils, the Forest and Bird [society], the Ngati Waewae the local iwi, the statutory parties around the consenting process, Ngakawau Riverwatch. I think the first thing we were aware of them, they were sitting up trees on the road up to Stockton, weren’t they, one year, and we became aware of these people who had decided that they were going to engage, or be part of the process, or not part of it, or sit alongside it” (CM2)

As is clear from this quote, the concept of engagement is a complex one. Within the (SEA) accounting and accountability literature, ‘engagement’ has tended to be analysed as taking place between an organisation and other ‘recognised’ stakeholders and, as introduced above, an “idealisation” of stakeholder dialogue. In this paper, we find it useful to consider engagement more broadly. Here, engagement is understood as “engagement with the issue”, rather than engagement with the corporation per se. Consequently, engagement can occur within a range of spaces. Such conceptualisation of engagement is, we believe, necessary, for the analysis of multi-stakeholder engagements, especially those that feature conflict, as we demonstrate below. Following Brown et al., (2015), we refer to these spaces as institutional and extra-institutional, and both are important when considering contests over environmental (and social) issues. While there has been recognition of the limitations of available platforms and fora in which stakeholders can engage (e.g., Cooper & Owen, 2007; Owen 2007; 2008), many of these spaces have not been extensively investigated empirically within the accounting literature.

#### *4.3.1 Institutional Spaces*

Two key institutional spaces of engagement can be identified in this contestation – the corporate-initiated consultation (the Stockton Consultative Group) and the legal-regulatory process.

##### Consultative Spaces

The Stockton Consultative Group was established by the corporation specifically in relation to its application to extend the mine. The Group was positioned by the corporation as best practice corporate-stakeholder engagement – and it arguably was. Mediated by an independent mediator, the Group was identified as an ‘open’ engagement space directly related to the specific mining extension and its impacts. The corporation, through media releases and other

documentation, often referred to this group as a sign of its commitment to stakeholders and to engaging with stakeholders.

This approach was considered most effective – “face-to-face is always the best way, but you have to persist with it for quite a long time” (CM1). Indeed, the corporate participants believed that those who were not ‘willing’ to sit at the table and engage in this way were ‘not engaging’ in a manner that enabled them to have a legitimate voice. While the NGO group in this study did engage to some extent, its representatives indicated concern with the process and running of the group. One participant indicated that they had not been made aware of the meetings on a number of occasions. Concerns relating to the group’s representativeness (who was included) and influence (the ability to influence decision making)<sup>24</sup> were also evident from our analysis of an online newsletter written by a local community and NGO member who attended the group. This study’s participating NGO group also made it clear that engaging face-to-face with the corporation on the issue was needed in order to remain a ‘legitimate’ and ‘reasonable’ stakeholder (NGO1, NGO2). Nonetheless, they focused their energies and resources on the regulatory context (see below).

Participants from the SMO group did not participate in the consultative group. Indeed, while they noted that they were ‘not invited’, they expressed that they would not have gone anyway. Their views on the effectiveness on this approach to engagement related to their ability to keep their own voice or speak in their own terms in such spaces. An important consideration in agonistic spaces.

“You can’t explain to people like that – when you’re an activist you have a vision for the world and an alternative society, you can’t really explain that to someone who is a corporate CEO” (SMO3)

“...many groups have been completely assimilated into corporate structures by engaging in that sort of project...we’ve all been screwed around by consulting programmes” (SMO3)

Furthermore, one participant recognised how engaging in these groups can have the potential to be framed by the corporation – 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.

“In terms of us turning up to a Stockton consultative meeting, what would be our intention? Well our bottom lines were that there would be no mines in Happy Valley. We were not going to achieve that through going there anyway. For Solid Energy, what would their intention have been for turning up to that meeting? I would guess, that it is to gain some acquiescence, gain some loyalty to the company and that’s quite well achieved” (SMO1)

“Being allowed to have a democratic say into whether the meeting drinks Pepsi or Coke, things like this just don’t interest us much and they never did” (SMO2)

Such observations raise concerns relating to participation and representation as discussed - and again further problematise the idealization of stakeholder engagement in much of the accounting literature. Participation in this group was seen to be influenced by the ‘stakeholders’ perceived position within the debate and whether or not they were perceived as legitimate by the company. Therefore, while some may have considered a broad range of views were represented within the group (as was noted above within the corporation’s own discourse), concern can be raised as to representation of the wider views held within broader civil society.

In considering the implications of this further, and linking to the identification of ‘legitimate’ identities above, it is useful to consider the analysis of Fougère and Solitander (2020). In their analysis of two “multi-stakeholder initiatives” drawing on Mouffe’s agonistic pluralism they find dissensus and map six forms that adversarial relations take within these settings. However, the focus of their analysis of “multi-stakeholder initiatives” has key differences from our own here which provides useful insights when compared. Fougère and Solitander (2020) focus on initiatives made up of multiple stakeholder groups that are established with the aim of reaching “consensus across a broad representation of stakeholders” (p. 687). Such initiatives share some similarities with the corporate initiated consultation group discussed here as both settings represent spaces of engagement where groups/individuals have been invited to have a ‘seat at the table’. Importantly, by being offered a ‘seat at the table’, stakeholders included are perhaps already constructed as having a legitimate voice in relation to that which is being discussed/debated. Exclusion, through design or by choice, from these initiatives, however, has the potential to construct a group or individual’s voice as ‘illegitimate’.

### Regulatory Spaces

The NGO’s “position on this is very much about taking the legal opportunities we could” (NGO2). Legal challenges were perceived as most effective, and the NGO took several cases to court. Court cases, under the Resource Management Act, however, are expensive and time

consuming, and compared to corporate and industry resources the NGO, as is often the case, was out resourced. Moreover, the NGO indicated limitations with the law itself, noting it was not entirely ‘fit for purpose’ – “the RMA [the national environmental legislation] is part of our battle” (NGO2).

The corporation, of course, is compelled to engage with the legal environment. It is that process that authorises the resource consents and permits legal mining activities. For the company one of the key indicators of success in this space was quantitative: “...we had some 500 odd submissions to our application, of which the vast majority, something probably in excess of 90% were in favour” (CM1). The response here suggests a position of overwhelming support carries the day, but of course the court does not simply adjudicate on the basis of votes cast. Nonetheless, what is intimated here is that being in the minority against the mine delegitimises, or at least diminishes, your opposition: your voice and opinion is invalidated. Furthermore, the difficulties operating within the legal framework (resources – time, money, knowledge) as well as the power relations (e.g. language, familiarity with rules and processes) were not recognised by the corporation.

They were however recognised by the SHVC participants. The SMO members noted that the resources required to participate in the legal context, as well as, perhaps more importantly, the power structures that exist led them not to participate in such engagements on a regular basis. For them, it was a “last resort”, an activity engaged in, not with the thought of being ‘successful’ in winning the case, but with the aim of slowing down corporate progress so they might find other, more enabling (to them), ways to challenge the mine extension (see below).

The corporation, then, clearly favoured institutional spaces for engagement. Indeed, publicly at least, they considered them as the only ‘legitimate’ means to engage, and as “world class” and a forum which offers the opportunity for all views to be ‘balanced’.<sup>25</sup> In doing so, a rational and consensus-orientated process to engagement is reinforced both through ‘voluntary’ processes of consultation and regulatory processes of environmental law. In contrast, the activist SMO, by ‘choosing’ not to partake in these processes is perceived to rule itself out as a legitimate stakeholder and voice as constructed by such fora.

From the perspective of the SMO, however, engagement in such spaces is a pointless exercise where trivial aspects such as deciding the drinking of Pepsi or Coke<sup>26</sup> might be negotiated and

consensus determined, while the real issue, to mine or not, will never be debated. The ability to be heard, or speak, or express themselves in their own way, a defining feature in ensuring pluralism and essential to agonistic democracy, has largely been ruled out for this group. What is framed through the Pepsi vs Coke statement however, is the problem with approaches that put consensus at its centre. Democratic decision-making is reduced to those decisions where consensus can be reached (what to drink at the meeting), while minimising or masking conflicting ideologies and passions which, as this case demonstrates, are irreconcilable.

#### *4.3.2 Extra-Institutional Spaces*

“Certainly there is a narrative of legitimacy which says that you need to put in your submissions, you need to appear in resource consents, you need to not undertake civil disobedience, you need to not do anything illegal, you need to not challenge the course that has been charted, but that, I guess, we didn’t care about that legitimacy obviously. Legitimacy can be a really good way to perpetuate the status quo. Whereas those very issues on which Save Happy Valley was based, were and are critical to us in terms of climate change, in terms of loss of habitat, in terms of ongoing water pollution and so on, that our campaigning was more effective through not being concerned about that, some notion of legitimacy I would say” (SMO1)

SHVC’s main approach to engagement on the issue occurred within spaces which are referred to here as extra-institutional or ‘informal.’ Abandoning a concern for legitimacy, or the need to be perceived as legitimate (something that separates this SMO from the NGO interviewed), SHVC engaged in a series of events and activities which can be broadly defined as non-violent direct action. Such activities included: the creation of ‘a spectacle’ in public places, such as scaling corporate buildings with banners, digging up the corporate offices’ front lawn, and protests. These activities attracted the attention of media, the corporation, and increased attention to the case more broadly. The group also engaged in other activities to raise awareness of the issue and oppose the corporation, such as leaflet drops, information stalls at events, and the publication of a shadow report (Tregidga, 2017; SE MR 1 May 2007; 26 July 2007). These activities had a range of purposes. One was educative, as the group aimed to call attention to the environmental contestation and ‘educate’ the public on the company’s activities and their impacts.

In addition to these more public demonstrations, the group also engaged in other direct actions that were, at least at first and until media coverage ensued, less visible to the public. Such demonstrations included members chaining themselves to train/railway tracks to prevent the movement of coal, engaging in tree sit-ins at the entrance to the mine, and their main activity,

occupying the land (a sit-in camp) near the planned extension to prevent work being undertaken (see, for example, SE MR: 7 March 2005; SE MR 2 April 2006; SE MR 12 May 2006; SE MR 30 April 2007). While some of these events, especially those later in the campaign also created a spectacle through carefully structured media and social media campaigns, their main purpose was to disrupt company operations. These disruptions were considered by members of the group to be the most effective in relation to their strategies for engagement.

“I think it [the most effective engagement strategy] would be non-violent direct action that aims to harm the economic – well, no, scratch that. That aims to impact the company, whether that be shareholder opinion or profits. It could be either. It doesn’t have to be economic. And gets media attention that sways public opinion in its favour. I think it would be non-violent direct action to do those two things” (SMO3)

When considering the least effective means of engagement however, the group also talked about other activities. Leaflet distribution, some online activities and meetings were not perceived as particularly effective, but they were identified as important as part of the broader campaign. Personal attacks directed at senior management less so.

“Least effective would’ve been personal attacks on Don Elder [then CEO]. Things like the pie in the face. While hilarious to us, it isn’t about personalities” (SMO3)

As Mouffe (2019, p. 22) suggests demonisation of the “enemies” can be “morally comforting” but also “politically disempowering”. These attacks and approaches to engagement (or at least their framing and perception) also arguably affected the construction of SHVC and its members’ identity and the ability for the group to get its message across (see also Vinnari and Laine, 2017).<sup>27</sup>

Not only were the direct actions that disrupted the company and gained media attention perceived to be the most effective by SHVC, they were also seen to be the most effective by the corporation. While one corporate participant noted that the “most effective, in terms of upping our game, has been with people who have been willing to enter into a constructive conversation and dialogue” (CM1), that person did admit that direct action was the most effective in relation to disrupting the company’s operations and affecting the progress of the planned extension. This was also noted in Solid Energy’s corporate report which recognised the effect of these actions on the company’s ability to operate and the impact on its bottom line.

“Unfortunately, months of delays, due first to permitting.... and lastly, to environmental protestors, forced the cancellation of five export shipments in the year and resulting loss in profit” (Solid Energy, 2007, p. 10)

The effectiveness of engagement, then, is very much dependent on whose notion of ‘success’ is taken. From an agonistic perspective it is clear that these extra-institutional spaces allowed the SMO group to expand and claim spaces of engagement and, importantly, to express a position that was in direct conflict with the corporation. This was something that the SMO’s interviewed considered impossible within conventional institutional spaces of engagement. However, engaging through these ‘illegitimate’ ways carries consequences. While the group managed to exercise some power in the dispute, or at least work to overcome the power relations that existed in institutional spaces, several individuals were arrested. The potential for arrests was recognised and planned for, including who was willing to be/or should not be arrested (e.g. young members). Nonetheless, arrests also illustrate that power relations extend to extra-institutional spaces. As one protestor indicated:

“We had the power to do that sort of [economic] damage. But they [the police] had the power to completely ruin our lives and traumatise our children. The stuff that some of those people were subject to in the raids, internal searches and stuff, that to me was just – I could be physically violated for my beliefs in a country as democratic as New Zealand. And that’s really scary...”  
(SMO3)

Extra-institutional spaces, then, were spaces where the SHVC group felt more able to engage on the issue compared to institutional spaces – they were spaces where they could ‘speak’, engage in ways that expressed their position and passions. The group was able to use different language and physical activities within these spaces in which they constructed different rules and norms than were possible in the institutional spaces of corporate-initiated groups and regulatory systems. These spaces also represented spaces where conflict was brought to the fore, where consensus was not the end goal, and where passion and pluralism on the issue were evident. However, while they were seen as spaces where the group could claim some power within the debate in relation to voicing their perspective, they were not spaces ‘free’ of power. They were also spaces where only those within the group or supporters of the group choose to engage. The corporation, and others, did not participate in these extra-institutional spaces (or at least those identified in this study), but they were all directly and indirectly effected by action in them.<sup>28</sup>

## 5. Discussion

In this paper we have analysed a long-term environmental dispute over coal mining involving multiple participants and multiple spaces of engagement. Agonistic democracy has informed our analysis. We further consider the implications of our findings here.

First, we find differences in how the issue at the centre of the coal-mining contestation is constructed by multiple individuals and groups. This has important implications for engagement practices. The issue(s) at the centre of multi-stakeholder engagements should not be taken-for-granted and as such represents an important level of analysis. Furthermore, a focus on the issue(s) both encourages and enables the broadening out of the conception of engagement itself and identification of those involved in the engagement. In this study, and in line with the agonistic democracy theoretical framework guiding the analysis, a focus on issue(s) both decentres the corporation in the analysis and decentres formal consultation and reporting practices.

A focus on issues and decentring of the corporation/organisation in our analysis of engagement, we suggest, reveals differences in others' use of dialogic/agonistic theory. For example, Passetti et al. (2017), note that their study "reveals that the key factors in democratisation of stakeholder engagement are a mutual understanding and long-term opportunities." From our perspective, mutual understanding (unless in relation to the principles of liberty and equality underpinning engagements, for example) fails to recognise that conflict and its irreconcilability are central to dialogic accounting (and agonistic democracy). Not taking the issue(s) as taken-for-granted (or predetermined by particular stakeholders) puts this aspect up for analysis.

Furthermore, and contrary to agonistic theory, we would argue that Passetti et al., (2017) prioritize the cooperative organisation in their study, failing to decentre it in their analysis. They arguably place too much emphasis and responsibility on the cooperative to 'promote' (and 'achieve') dialogic engagement. We see similar readings and utilisation of agonistics by Manetti & Belluci (2016) and Belluci & Manetti (2017). This line of argument is also made in recent studies taking a postmodern perspective, for example, Hørving et al., (2018) and Fougère and Solitander (2020). However, some differences exist here too. They both focus on engagements where the end goal of the multiple stakeholders appears to be considered 'aligned'. We highlight a need to be wary that agonistic analyses do not slip into a perspective

of “consensus” seeking and/or follow a position that unintentionally fails to adequately consider a full range of conflicted perspectives.

Second, our analysis highlights the importance of a focus on contested identities, and consideration of the relationships between them. The way the legitimacy of the conflicting actors in our study is framed is seen to have consequences. Mouffe’s conception of democracy argues that in a never-ending arena of conflict, it is democratic to accept difference and reframe this as agonistic or friendly-enemies/adversaries as opposed to enemies to be eliminated. The distinction is important. Agonistic adversaries, being mutually respectful and perceiving each other as legitimate and recognising conflict and difference, keep necessary debate and discussion alive. Where there are only antagonistic relations, the construction of enemies within uneven power relations (such as those between the corporation and the SMO we see in this study), reveals some identities will be delegitimised, potentially bullied and intimidated, even brutalised, and thus desist from and even fear future engagements. Consequently, what is at stake is not only who decides what issues are valid and ‘contestable’ but also which identities are legitimate, and what happens to them. This has important implications for on-going accountability processes. Infiltrating, excluding, marginalising and silencing were all forms of action undertaken by the organisation.

We find a variety of different identity constructions and consider how these, along with attempts to construct legitimate or de-legitimate forms of engagement, effect the dispute. The SMO identity being constructed as ‘radicals’, ‘inappropriate’, ‘illegal’ and a ‘minority’ carries considerably different connotations to being labelled a ‘contentious stakeholder’, for example. Again, looking to Fougère and Solitander (2020) provides further insights. Fougère and Solitander (2020), for example, confine themselves to ‘legitimate actors’ in institutionalised space, and while they demonstrate such initiatives are often made up of dissenting voices and perspectives, they occur from a legitimate voice with a ‘seat at the table’. Dominant institutional spaces and practices typically illustrate the pursuit of deliberative democracy (the search for, and prioritisation of consensus). They illustrate the problems associated with the idealisation of stakeholder engagement, in particular those surrounding stakeholder representativeness, influence, power and legitimacy and ultimately stakeholder in/exclusion.

This is different from our study where some identities choose to position themselves or are positioned as ‘unreasonable’ and ‘illegitimate’ and take no seat at the table. Engagements

outside institutional spaces, often ignored in accounting and accountability research, appear to be taken up by motivated actors disenfranchised from conventional engagements. What is perhaps essential to note, however, is that while these actors understand the means they pursue may be seen by some as illegitimate, including themselves, they believe the ends are not (e.g. stopping mining) and consequently justify their use. Extra institutional spaces provide an opportunity to articulate (in words and actions) one's concerns and seek to (re)claim power – they are spaces within which “passions” (Mouffe, 2014) can be mobilised. These spaces provide an outlet to realise conflict, but as illustrated, neither are they free of consequences. This broad analysis of spaces of engagement provide further insights into the limits of the “idealization” of stakeholder dialogue.

As Mouffe (2000, p. 34) warns “...we should oppose a conception of democracy that, far from aiming at consensus and transparency, is suspicious of any attempt to impose a univocal model of democratic discussion.” Arguably, as we observed in the above case, this is what the corporate model of stakeholder engagement attempts. The corporate-initiated consultative group, and the legislative framework, provide the means by which reasonable, rational and legitimate actors can deliberate their differences and, if not reach consensus, then at least compromise. Ineradicable conflict is not acknowledged. Conflict is constructed as negotiable, by playing within legitimate ‘rules of the game’. What agonistic democracy elucidates we would argue, is the need to look where this is not the case - to pay attention to where individuals and groups operate often outside of these boundaries, and to look where the corporate stakeholder democracy ideal often fails to shed any light. In other words, to look outside best practice corporate-stakeholder relations and dialogue.

For Mouffe (2000), the need to make room for a never-ending society in conflict is continuous.

“By warning us that against the illusion that a fully achieved democracy could ever be instantiated, it forces us to keep democratic contestation alive. To make room for dissent and to foster the institutions in which it can be manifested is vital for a pluralistic democracy, and one should abandon the very idea that there could ever be a time in which it would cease to be necessary because the society is now ‘well –ordered’” (Mouffe, 2000, p. 105).

“Antagonisms can take many forms and it is illusory to believe that they could ever be eliminated. This is why it is preferable to give them a political outlet within an ‘agonistic’ pluralistic democratic system” (Mouffe, 2000, p. 114).

Agonistic democracy has provided a valuable perspective to analyse and consider a long running and continuing environmental dispute – the mining of coal on the West Coast of New Zealand. Along with the analytical framework we have offered, we believe it will be useful in other cases to analyse and examine different actors’ engagement practices and processes in contested disputes.

Accounting and accountability researchers are being encouraged to investigate the periphery (e.g., Gendron, 2018; Gendron & Rodrigue, 2019), and as Jasper (2014) notes in *Protest*, engagement occurs in many spaces, many arenas, with groups even ‘arena switching’ in order to engage on an issue.

“In addition to courtrooms and legislative battles, common arenas include: public *demonstrations* intended to influence participants, passers-by, the media, and governments; *elections* whose outcomes protestors hope to influence; *debates* over issues of public concern, which unfold through books, editorials, blogs, and other media; public *hearings* at which representatives of protest groups testify; the *walls* of buildings that protestors cover with graffiti or posters; *media events* such as political conventions, coronations, or inaugurations where protestors can be assured of some attention if they disrupt things. Protestors can also seize factories, or boycott stores, banks, suppliers, or elections – turning almost any activity or place into an arena of contestation” (Jasper, 2014, 158, emphasis in original)

We would suggest, and as our analysis indicates, accounting and accountability researchers could learn from engagements that occur in the public sphere and other arenas such as those identified by Jasper (2014). This is not to say that protest or social movements should be the only focus,<sup>29</sup> although we believe there is much to learn from their analysis as civil society is an interesting terrain in which to consider the struggle for hegemony (Mouffe, 2019). It is that engagement with “issues” will not only bring to the fore social movements, but also the corporations and organisations they are campaigning against, and also a broader array of spaces and means by which it occurs.

## **6. Concluding Comments**

This paper contributes to the study of stakeholder engagements, in particular multi-stakeholder engagements that occur within conflict settings. By drawing on the theory of agonistic democracy as espoused by Mouffe, we have provided an empirical illustration and example of how the theoretical work of Brown and colleagues might be implicated in practical contests of (environmental) accountability – in our case over the legitimacy of coal mining, its proposed

expansion, and its environmental effects. In particular, we have illustrated how contests among multiple participants arise over the legitimacy of words and actions, processes and identities, and places and spaces for engagement. By generalising our methods of analysis, we offer a framework for further empirical analysis that supports multiple aspects of contested stakeholder engagements – specifically the construction of the contested issue(s), the construction of protagonists’ identities and the construction of spaces of engagement.

Accounting and accountability stakeholder engagement research, in particular multi-stakeholder engagements over contested issues, has considerable opportunity to broaden and enrich our understanding of ‘radical democracy’.<sup>30</sup> The key, we suggest, is to shift focus from a solely organisation-based analysis to a contested issues-based analysis that seeks to shed light on and understand conflict rather than shy away from it. To understand that (social and environmental) accountability comes in many shapes and forms in time and space, and not simply in annual corporate reports and press releases.

Aside from organisational protagonists, often represented and perceived as the causes of significant (negative) effects, and multiple stakeholders often positioned on the receiving end, there are multiple intermediaries embedded in these conflicts – PR consultants, expert advisors, law enforcement and the judiciary, seemingly private investigators, and, of course, the media (see, for example, Jackall, 1988). As highlighted in this study and recognised as a major limitation of the analysis here, the role of the media (and other intermediaries) is worthy of further investigation. What is the role of the media within engagements? We suggest its role and influence is significant, yet it has not figured sufficiently in the accounting and accountability literature. While the media is frequently recognised as a stakeholder group its role is rarely explicitly analysed. We note research is needed in relation to the media, for example in areas of stakeholder engagement, identity construction and the framing of accountabilities and accountability relationships. Research that considers how the broader public and civil society perceive engagements involved in contestations would also further help understand the impact of constructed identities. Clearly, the capacity to bring together media articles and public opinion through analysis of reader commentary now exists. Consequently, extensive analyses of public discourse around contested arenas would seem useful.

Finally, more focus would also appear useful in accounting and accountability research on identities, relationships and positioning. It will also need to look at the potential to transform

relationships, guidance for which is, as we have identified, largely absent from agonistics (although Mouffe (2019) provides more direction here in her discussion of the construction of “the people” and the construction of a “political frontier”). In looking at transforming antagonistic relationships and space to agonistic relations we must also consider new institutions that are required. As Mouffe (2013, p. 48) asks: “What institutions may be established that allow for conflict to take an agonistic form while keeping antagonism at bay?” And, how might existing democratic institutions be radicalised and conceived “with the result that the principles of liberty and equality become effective in an increasing number of social relations” (Mouffe, 2019, p. 40). As accounting and accountability researchers, we must also ask what is the role of accounting in establishing such institutions and social relations? And, what would that accounting look like? As Brown (2009) so clearly shows, it is a form of accounting which is likely to look vastly different from the one that currently dominates. In particular, it requires accounting that does not centre the organisation nor prioritise some notion of rationality and calculation (Boland & Schultze, 1996). Rather it is likely to be one that not only recognises but also embraces pluralism and conflict, and their irreconcilability.

## References

- Adams, C., & Larrinaga-Gonzalez, C. (2007). Engaging with organisations in pursuit of improved sustainability accounting and performance. *Accounting, Auditing and Accountability Journal*, 20(3), 333-355.
- Adams, C., & McNicholas, P. (2007). Making a difference: Sustainability reporting, accountability and organisational change. *Accounting, Auditing and Accountability Journal*, 20(3), 382-402.
- Alawattage, C., & Fernando, S. (2017). Postcoloniality in corporate social and environmental accountability. *Accounting, Organizations and Society*, 60, 1-20.
- Archel, P., Husillos, J., & Spence, C. (2011). The institutionalisation of unaccountability: Loading the dice of corporate social responsibility discourse. *Accounting, Organizations and Society*, 36(6), 327-343.
- Bebbington, J., & Larrinaga, C. (2014). Accounting for sustainable development: An exploration. *Accounting, Organizations and Society*, 39, 395-413.
- Bebbington, J., & Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research. *Accounting, Auditing and Accountability Journal*, 31(1), 2-24.
- Bellucci, M., & Manetti, G. (2017). Facebook as a tool for supporting dialogic accounting? Evidence from large philanthropic foundations in the United States. *Accounting, Auditing and Accountability Journal*, 30(4), 874-905.
- Bellucci, M., Simoni, L., Acuti, D., & Manetti, G. (2019). Stakeholder engagement and dialogic accounting: Empirical evidence in sustainability reporting. *Accounting, Auditing and Accountability Journal*, 32(5), 1467-1499.
- Boland, R. J., & Schultze, U. (1996). Narrating accountability: cognition and the production of the accountable self. In *Accountability: Power, ethos and the technologies of managing*, (Munro, R. & Mouritsen, J. (Eds.), London, Cengage Learning, 62-81.

- Bond, S. (2011). Negotiating a 'democratic ethos': Moving beyond the agonistic-communicative divide. *Planning Theory*, 10(2), 161-186.
- Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting*, 20, 313-342.
- Brown, J. (2017). Democratizing accounting: Reflections on the politics of "old" and "new" pluralisms. *Critical Perspectives on Accounting*, 43, 20-46.
- Brown, J., & Dillard, J. (2013a). Critical accounting and communicative action: On the limits of consensual deliberation. *Critical Perspectives on Accounting*, 24(3), 176-190.
- Brown, J., & Dillard, J. (2013b). Agonizing over engagement: SEA and the 'Death of Environmentalism' debates. *Critical Perspectives on Accounting*, 24(1), 1-18.
- Brown, J., & Dillard, J. (2014). Integrated reporting: On the need for broadening out and opening up. *Accounting, Auditing and Accountability Journal*, 27(7), 1120-1156.
- Brown, J., & Dillard, J. (2015). Dialogic accountings for stakeholders: On opening up and closing down participatory governance. *Journal of Management Studies*, 52(7), 961-985.
- Brown, J., Dillard, J., & Hooper, T. (2015). Accounting, accountants and accountability regimes in pluralistic societies: Taking multiple perspectives seriously. *Accounting, Auditing and Accountability Journal*, 28(5), 626-650.
- Brown, J., & Tregidga, H. (2017). Re-politicizing social and environmental accounting through Rancière: On the value of dissensus. *Accounting, Organizations and Society*, 61, 1-21.
- Burchell, J., & Cook, J. (2013a). Sleeping with the enemy? Strategic transformation in business-NGO relations through stakeholder dialogue. *Journal of Business Ethics*, 113, 505-518.
- Burchell, J., & Cook, J. (2013b). CSR, co-optation and resistance: The emergence of new agonistic relations between business and civil society. *Journal of Business Ethics*, 115, 741-754.
- Collinson, D. L. (1988). 'Engineering humour': masculinity, joking and conflict in shop-floor relations. *Organization Studies*, 9(2), 181-199.
- Conde, M. (2017). Resistance to mining: A review. *Ecological Economics*, 132, 80-90.
- Cooper, S., & Owen, D. (2007). Corporate social reporting and stakeholder accountability: The missing link. *Accounting, Organizations and Society*, 32(7-8), 649-667.
- Deegan, C., & Blomquist, C. (2006). Stakeholder influence on corporate reporting: An exploration of the interaction between WWF-Australia and the Australian minerals industry. *Accounting, Organizations and Society*, 31(4/5), 343-372.
- Denedo, M., Thomson, I. & Yonekura, A. (2017). International advocacy NGOs, counter accounting, accountability and engagement. *Accounting, Auditing and Accountability Journal*, 30(6), 1309-1343.
- Dey, C. & Russell, S. (2014). Who speaks for the river? Exploring biodiversity accounting using an arena approach. In M. Jones, (Ed.) *Accounting for Biodiversity*. Oxford: Routledge.
- Dierkes, M., & Antal, A. B. (1986). Whither corporate social reporting: Is it time to legislate? *California Management Review*, 28(3), 106-121.
- Dillard, J., & Brown, J. (2012). Agonistic pluralism and imagining CSEAR into the future. *Social and Environmental Accountability Journal*, 32(1), 3-16.
- Dillard, J., & Brown, J. (2015). Broadening out and opening up: An agonistic attitude toward progressive social accounting. *Sustainability Accounting, Management and Policy Journal*, 6(2), 243-266.
- Fougère, M., & Solitander, N. (2020). Dissent in consensusland: Agonistic problematization of multi-stakeholder governance. *Journal of Business Ethics*, 164, 683-699.
- Gallhofer, S., Haslam, J., & Yonekura, A. (2015). Accounting as differentiated universal for emancipatory praxis. *Accounting, Auditing and Accountability Journal*, 28(5), 846-874.

- Gendron, Y. (2018). On the elusive nature of critical (accounting) research. *Critical Perspectives on Accounting*, 50, 1-12.
- Gendron, Y., & Rodrigue, M. (2019). On the centrality of peripheral research and the dangers of tight boundary gatekeeping. *Critical Perspectives on Accounting*, <https://doi.org/10.1016/j.cpa.2019.02.003>
- Gray, R., Owen, D., & Maunders, K. (1988). Corporate social reporting: emerging trends in accountability and the social contract. *Accounting, Auditing and Accountability Journal*, 1(1), 6-20.
- Hackwell, K. (2017). Coal mining – is the Government about to screw up again? *The Dominion Post*. Available at <http://www.stuff.co.nz/environment/93643050/Kevin-Hackwell-Coal-mining-is-the-Government-about-to-screw-up-again> (accessed 22 June 2017).
- Hager, N. (2009). Private investigators still digging on West Coast. Accessed <http://www.stuff.co.nz/national/377237/Private-investigators-still-digging-on-West-Coast-on-29-September-2020>.
- Hager, N. & Mussen, D. (2007). I was paid to betray protestors. *Sunday Star Times*.
- Himick, D., & Ruff, K. (2019). Counter accounts of profit: outrage to action through “just” calculation. *Accounting, Auditing and Accountability Journal*, 33(4), 699-726.
- Hørving, C., Andersen, S., & Nielsen, A. (2018). Discursive tensions in CSR multi-stakeholder dialogue: A Foucauldian perspective. *Journal of Business Ethics*, 152, 627-645.
- Jackall, R., (1988) *Moral Mazes: The World of Corporate Managers*, New York, NY; Oxford University Press, Inc.
- Jasper, J.M. (2014). *Protest: A cultural introduction to social movements*. Cambridge, UK: Polity Press.
- Killian, S. (2010). “No accounting for these people”: Shell in Ireland and accounting language. *Critical Perspectives on Accounting*, 21, 711-723.
- Laclau, E., & Mouffe, C. (1985). *Hegemony and socialist strategy: Towards a radical democratic politics*. London: Verso.
- Lawrence, K. (2007). Corporate spying – is it ethical? *New Zealand Management*, 54(6), 28-35.
- Manetti, G. (2011). The quality of stakeholder engagement in sustainability reporting: Empirical evidence and critical points. *Corporate Social Responsibility and Environmental Management*, 18, 110-122.
- Manetti, G., & Bellucci, M. (2016). The use of social media for engaging stakeholders in sustainability reporting. *Accounting, Auditing and Accountability Journal*, 29(6), 985-1011.
- Martin, D. & Mount QC, S. (2018). Inquiry into the use of External Security Consultants by Government Agencies. Accessed <https://www.publicservice.govt.nz/assets/Legacy/resources/Report-of-the-inquiry-into-the-use-of-external-security-consultants-by-government-agencies.pdf> 29 September 2020.
- Mena, S., & Palaxxo, G. (2012). Input and output legitimacy of multi-stakeholder initiatives. *Business Ethics Quarterly*, 22(3), 527-556.
- Mitchell, C. (2018). What happened here. Available at <https://interactives.stuff.co.nz/2018/10/what-happened-here/> (accessed 8 November 2019).
- Mouffe, C. (1999). Deliberative democracy or agonistic pluralism? *Social Research*, 66(3), 745-758.
- Mouffe, C. (2000). *The democratic paradox*. London: Verso.
- Mouffe, C. (2013). *Agonistics: Thinking the world politically*. London: Verso.
- Mouffe, C. (2014). By way of a postscript. *Parallax*, 20(2), 149-157.
- Mouffe, C. (2019). *For a left populism*. London: Verso.

- Mountier, F. (2018). Why have Thompson & Clark been allowed to keep spying on us, in your name? Accessed <https://thespinoff.co.nz/politics/27-04-2018/why-have-thompson-clark-been-allowed-to-keep-spying-on-us-in-your-name/> on 29 September 2020.
- Nyberg, D., & Wright, C. (2020). Climate-proofing management research, *Academy of Management Perspectives*, <https://doi.org/10.5465/amp.2018.0183>
- O'Brien, T. (2015). Social control and trust in the New Zealand environmental movement. *Journal of Sociology*, *51*(4), 785-798.
- O'Dwyer, B. (2005). Stakeholder democracy: Challenges and contributions from social accounting. *Business Ethics: A European Review*, *14*(1), 28-41.
- Owen, D. (2007). Social and Environmental Accounting: Celebrating a Silver Jubilee of Engagement and Community, in Gray, R.; Guthrie, J. (eds) *Social Accounting, Mega Accounting and Beyond: A Festschrift in Honour of M.R. Matthews*, pp. 67-75, Centre for Social and Environmental Accounting Research, St. Andrews, Scotland.
- Owen, D. (2008). Chronicles of wasted time?: A personal reflection on the current state of, and future prospects for, social and environmental accounting research, *Accounting, Auditing and Accountability Journal*, *21*(2), 240-267.
- Passetti, E., Bianchi, L., Battaglia, M., & Frey, M. (2019). When democratic principles are not enough: Tensions and temporalities of stakeholder engagement. *Journal of Business Ethics*, *155*(1), 173-190.
- Patton, M. (1990). *Qualitative evaluation and research methods*. Beverly Hills: Sage.
- Rhodes, C., Munro, I., Thanem, T., & Pullen, A. (2020). Dissensus! Radical democracy and business ethics. *Journal of Business Ethics*, *164*, 627-632.
- Scapens, R. (2004). Doing Case Study Research, In C. Humphrey & B. Lee. (Eds). *The real life guide to accounting research: A behind the scenes view of using qualitative research methods* (pp. 257-279), Oxford: Elsevier.
- Scobie, M.R., Milne, M.J., & Love, T.R. (2020), Dissensus and democratic accountability in a case of conflict, *Accounting, Auditing and Accountability Journal*, *33*(5), 939-964.
- Shenkin, M. & Coulson, A. (2007). Accountability through activism: Learning from Bourdieu. *Accounting, Auditing and Accountability Journal*, *20*(2), 297-317.
- Spence, C. (2009). Social accounting's emancipatory potential: A Gramscian critique. *Critical Perspectives on Accounting*, *20*, 205-227.
- Tanima, F., Brown, J., & Dillard, J. (2020). Surfacing the political: Women's empowerment, microfinance, critical dialogic accounting and accountability. *Accounting, Organizations and Society*, *85*, 1-21.
- Tilt, C. (1994). The influence of external pressure groups on corporate social disclosure: Some empirical evidence. *Accounting, Auditing and Accountability Journal*, *7*(4), 47-72.
- Tregidga, H. (2013). Biodiversity offsetting: Problematisation of an emerging governance regime. *Accounting, Auditing and Accountability Journal*, *26*(5), 806-832.
- Tregidga, H. (2017). "Speaking truth to power": Analysing shadow reporting as a form of shadow accounting. *Accounting, Auditing and Accountability Journal*, *30*(3), 510-533.
- Unerman, J., & Bennett, M. (2004). Increased stakeholder dialogue and the Internet: Towards greater corporate accountability or reinforcing capitalist hegemony? *Accounting, Organizations and Society*, *29*(7), 685-707.
- Vinnari, E., & Laine, M. (2017). The moral mechanism of counter accounts: The case of industrial animal production. *Accounting, Organizations and Society*, *57*, 1-17.
- Walton, S. (2007). Site the mine in our backyard! Discursive strategies of community stakeholders in an environmental conflict in New Zealand. *Organization and Environment*, *20*(3), 177-203.
- Wingenbach, E. (2011). *Institutionalizing agonistic democracy: Post-foundationalism and political liberalism*. Ashgate: Routledge.

## Referenced Source Documents

- Save Happy Valley Coalition Media Release (21 April 2008). Solid Energy Caught Spying Again. Accessed <https://www.scoop.co.nz/stories/PO0804/S00310.htm> on 29 September 2020.
- Solid Energy. (2005). *2005 Annual Report*.
- Solid Energy. (2006). *2006 Annual Report*.
- Solid Energy. (2007). *2007 Annual Report*.
- Solid Energy. (2005). *2005 Environmental Report*.
- Solid Energy. (2006). *2006 Environmental Report*.
- Solid Energy. (2007). *2007 Environmental Report*.
- Solid Energy Media Release. (7 March 2005). Police Remove Protestors. Accessed [www.coalnz.com](http://www.coalnz.com) on 9 April 2010)
- Solid Energy Media Release. (26 May 2005). Solid Energy Welcomes go-ahead for Cypress Mine. Accessed [www.coalnz.com](http://www.coalnz.com) on 9 April 2010)
- Solid Energy Media Release. (2 April 2006). Protest action runs up \$1 million. Accessed [www.coalnz.com](http://www.coalnz.com) on 9 April 2010)
- Solid Energy Media Release. (12 May 2006). Environmental protestors target Solid Energy contractor. Accessed [www.coalnz.com](http://www.coalnz.com) on 9 April 2010)
- Solid Energy Media Release. (30 April 2007). Anti-mining group's legal challenge fails. Accessed [www.coalnz.com](http://www.coalnz.com) on 9 April 2010)
- Solid Energy Media Release. (1 May 2007). Report designed to damage company credibility "a bridge too far" says Solid Energy. Accessed [www.coalnz.com](http://www.coalnz.com) on 9 April 2010)
- Solid Energy Media Release. (26 July 2007). Trademark rights preserved: anti -mining activist ordered to remove Solid Energy trademark from fake report. Accessed [www.coalnz.com](http://www.coalnz.com) on 9 April 2010)
- Solid Energy Media Release. (2015). Solid Energy board places company into voluntary administration. Accessed: [www.solidenergy.co.nz](http://www.solidenergy.co.nz) on 26 October 2016.

---

<sup>1</sup>At this point, it is worth clarifying our use of the terms "stakeholder engagement" and "engagements" so as to avoid confusion with other uses of the term. Here, we are using the term to signify engagement between external constituents of an organisation and its management or representatives, and ostensibly in terms of an ability to engage over core business activities. The term has also been used to indicate types of research approach such as case study and action research where researchers seek to understand or influence the development of, for example, social and environmental reporting practice (e.g., Adams & Larrinaga-Gonzalez, 2007; Adams & McNicholas, 2007; Manetti, 2011). Likewise, it might be used to signal the capacity of external constituents to influence reporting or other communication practices (e.g., Deegan and Blomquist, 2006; Tilt, 1994). Our interest is in understanding what happens (or does not happen) besides reporting, or as a result of it, and questions managerial conceptions of stakeholder democracy, and corporate-initiated stakeholder engagement practices, as opposed to simply operating within them.

<sup>2</sup> We note, however, that these authors have a different reading of critical dialogic accounting and agonistic democracy than the one we take in this paper (see section 3 for our reading and section 5 for a discussion). Furthermore, and in addition to these recently published papers, the authors are aware of several projects currently being conducted in this area. Many of these are being undertaken by Brown and colleagues' postgraduate students. Some details of these research projects are provided in Dillard and Brown (2015). Reflecting this growing trend of studies which utilise a critical dialogic or agonistic perspective there are other studies emerging in the accounting literature yet these do not study SEA engagements as we define them (see footnote 1) (e.g. Alawattage & Fernando, 2017; Tanima et al., 2020).

<sup>3</sup> Fougère and Solitander (2020) provide an interesting and useful analysis of two multi-stakeholder initiatives drawing on Mouffe's agonistic pluralism. Drawing on Mena and Palaxxo (2012), Fougère and Solitander (2020, p. 685) define multi-stakeholder initiatives as "private governance mechanisms involving corporations, civil

---

society organizations, and sometimes other actors, such as governments, academia or unions, to cope with social and environmental challenges across industries and on a global scale”.

<sup>4</sup> Discussed further in section 5.

<sup>5</sup> We leave aside here a detailed discussion of the philosophical traditions from which this theory draws, its limits, and relationships with other forms of democracy, notably deliberative democracy. These discussions have been had elsewhere (see Mouffe (1999); also Brown (2009) and Brown and Dillard (2013a) for discussions in relation to the SEA literature).

<sup>6</sup> Mouffe (2014, p. 153) asks whether it is possible to envisage pluralism without antagonism. She notes that it is necessary to question the limits of agonism and whether all antagonisms can be transformed into agonism. In this paper, we do not attempt to address these questions more broadly. Indeed, it would not be possible to do so within this scope of this study. However, we do consider the relationships within this case study in relation to their varying antagonistic/agonistic characteristics and how such conceptions assist in problematising current engagement practices and envisaging new ones.

<sup>7</sup> In offering this framework informed by our reading of agonistic democracy we also acknowledge that it is just one possible framework and also that agonistics is one of several possible lens allowing the analysis of identities and power in engagements (we note, for example, the potential value of social movement theory and framing, see Himick & Ruff (2019)).

<sup>8</sup> While engagement initially centred on a specific proposal by the company to extend an existing mining operation (known officially as the Cypress extension of the Stockton mine), later events focused more generally on the company’s operations in this geographical area. Distinction between the various sites and operations is not relevant to this study and therefore not focused upon.

<sup>9</sup> While having a long history, both coal and gold mining in this region is complex and emotive (see, for example, Walton, 2007).

<sup>10</sup> It is perhaps important from the outset to identify that while we refer to the activities which occurred within our site of analysis as “engagement” this term is used more broadly than is perhaps used by our participants, and in much of the literature (see fn 1). Specifically, as will be presented, we consider engagement to mean engaging in the issue or “problem” in a myriad of ways and does not necessarily mean engaging with each other. We further note, and again as returned to below, that our use of the term is inconsistent with some of our research participants who took a strategy of “non-engagement”. We believe that such a problematisation of the term engagement is an important step in problematising both research and practice in stakeholder engagement.

<sup>11</sup> As part of the research process and analysis of the case a comprehensive timeline and summary of events was constructed. This timeline is available upon request from the corresponding author.

<sup>12</sup> We note that interest nationally continues in relation to aspects of this case. In 2018 a feature article appeared on one of the country’s major media outlets. Mitchell, C. (2018): What Happened Here? Available at <https://interactives.stuff.co.nz/2018/10/what-happened-here/> (accessed 8 November 2019).

<sup>13</sup> Solid Energy was placed into voluntary administration on the 13<sup>th</sup> August 2015 (see Solid Energy, 2015). The future of the company remained uncertain at the time of writing. However, contestation over coal mining in this region is ongoing (Hackwell, 2017).

<sup>14</sup> It is important to note that the process of accessing the field was not straightforward and the findings are limited by the inability to access more participants. Obtaining access to some NGO participants and the corporate participants was relatively straightforward (e.g., CEO commitment was received shortly after an initial email was sent), accessing other individuals or groups was more complicated, and in many cases, proved unsuccessful. Despite several attempts the lead researcher was unable to get access to any of the individuals who fully participated in the Stockton Consultative group except for the company. As such, while this space of engagement is discussed, much of the data is drawn from interviews with corporate participants and public sources.

<sup>15</sup> Maori/tangata whenua representatives.

<sup>16</sup> The most obvious event here is the corporate spying on the social movement group (see, O’Brien, 2015). However, there were other, perhaps more sinister, events. The police raids, often referred to as the “terror raids” that occurred in 2007 (see, [https://en.wikipedia.org/wiki/2007\\_New\\_Zealand\\_police\\_raids](https://en.wikipedia.org/wiki/2007_New_Zealand_police_raids)) were raised by two participants, with one noting that this event affected them and in particular their belief that they had a right to be able to speak out and act on their values. Another participant, who initially agreed to be interviewed but then withdrew, noted that they had received a death threat over their stance on this issue and their home had been vandalised. The researchers know of at least one other individual who also received a death threat over views and participation in relation to this conflict.

<sup>17</sup> These events, often referred to by participants and the media as the “spy saga”, involved paid informants infiltrating the SMO. While recognising that it is a relevant event within our case study setting as it effects relations between the groups we do not provide comprehensive details here nor, due to agreements with participants, did we investigate it specifically during our data collection process. However, these events were well documented in the media over a significant period of time (for example, Hager, 2009; Hager & Mussen, 2007; Lawrence, 2007; Mountier, 2018; SHVC, 2008) and information from these sources included in our

---

analysis (including press releases on the issue by SHVC, see Table 1). The use of informants and external security consultants more broadly in the New Zealand context, including events related to this case, have been studied both by academics (e.g O'Brien (2015) who provides an analysis of subversion, including state subversion, and trust in the New Zealand environmental movement) and an inquiry (Martin & Mount, 2018)

<sup>18</sup> David Collinson (1988), for example, provides an insightful account of how he initially struggled to gain the trust and respect of factory shop-floor workers who suspected he might to be an undercover management 'plant' or 'spy'.

<sup>19</sup> We would like to acknowledge Kate Kearins who was involved in a number of these discussions and contributed to this data analysis process.

<sup>20</sup> Illustrative examples from the data set are given.

<sup>21</sup> We recognise that in taking this approach that we limit our discussion of identity to those which occur in the case and the relations between them, and as such recognise the limits of this. That is, for example, we do not allow for multiple identities where some participants may engage in the conflict in multiple ways/from multiple perspectives, for example as politician *and* concerned grandparent. While recognising the limits of this approach we do believe that some reduction is perhaps unavoidable and necessary to allow for a detailed analysis.

<sup>22</sup> Indeed, this participant was wearing a SHVC T-shirt on the day of the interview. This appeared to be a coincidence rather than planned as the interviewee realised and identified that they were wearing the T-shirt (part of their gardening clothes and not 'normal' work attire) mid-way through the interview.

<sup>23</sup> The term 'tourists' also suggests someone who travels to a place for pleasure which itself is an interesting construction.

<sup>24</sup> We note that in a recent review of the academic literature of resistance to mining Conde (2017) finds that a lack of representation and participation in decisions concerning ones development path as well as concerns over environmental impacts are two main reasons for resistance to mining.

<sup>25</sup> As we noted in footnote # 18, Solid Energy were not only reliant on formal spaces for engagement since they were also capable of such nefarious activities as engaging organisations and individuals to infiltrate and spy on protestors.

<sup>26</sup> Interestingly this comment regarding the democratic decision as to whether the Stockton Consultative group drank Pepsi or Coke arose a couple of times during our investigation. We are left to wonder as to whether or not it is more than just an expression to highlight the issues for which this group actually got to influence.

<sup>27</sup> While again this is not directly analysed in this study due to timing and the inability to analyse broader public and other perceptions, we note that it is something worth investigating in future research.

<sup>28</sup> We do recognise, however, that it could be argued that by sending spies into the group the corporation did engage in these extra-institutional spaces.

<sup>29</sup> Fougère and Solitander (2020), for example, have demonstrated governance sites such as multi-stakeholder initiatives are also interesting and useful sites.

<sup>30</sup> See Brown & Tregidga (2017) who provide further discussion and theorisation on opening up engagement spaces drawing on Ranciere. See Scobie et al. (2020) for a further empirical example of accountability in a contested engagement over deep sea oil exploration. And, see Rhodes et al, (2020) for a broader discussion of the usefulness of dissensus in business ethics research.