The Gladiatorial Combat: using an Arena Metaphor in Social and Environmental Accounting Research

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Abstract

Purpose – This paper is a contribution to methodological issues in particular the novel use of the arena concept to examine ecological issues and accountability discourses. It considers the use of an 'arena' metaphor as a space for the accounting disciplines' constructions of social and environmental accountability to further transdisciplinary discourse in the context of a wicked problem.

Design/Methodology/Approach – This paper critically analyses the use of metaphor as a means to theorise accountability discourses. Prior research studies in SEA tend to be organisation-focussed; however the use of an area forefronts the topics and issues of social and environmental concern and provides a locus for transdisciplinary approaches.

Findings - Metaphors have been utilised in qualitative research as a theoretical frame. The use of an arena invokes the contested nature of social and environmental issues and the role of resources in decision-making and negotiation. However, as with all metaphors, certain interests are highlighted and others are obscured. Consideration of the arena and the associated characteristics of a 'battle' serve to privilege a worldview where power and access to resources dominate in contrast to the Habermasian ideal of open critical enquiry and different dimensions of reality.

Research Limitations/implications – This paper is a contribution to methodological issues in particular the novel use of the arena concept to examine ecological issues and accountability discourses.

Originality/Value – Social and environmental issues and topics are often contested in a forum of competing interests and differing levels of access to scarce resources, both financial and non-financial. The discursive boundary of an arena and the nature of the metaphor provide both opportunities and challenges for research and decision-making.

Keywords – metaphor, social and environmental accounting, transdisciplinary approaches