Reconsidering nature and accountability:
the possibilities of strategic postmodernism

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CHAPTER THREE

REFLEXIVE DISCOURSE ANALYSIS

In this view [mainstream], the researcher must remove observer bias by becoming the emotional, cognitive and moral equivalent of a blank slate...the myth of detachment gives [researchers] an appearance of innocence, which distances them from complicity with imperialist domination (Rosaldo, 1994, p. 171).

In this chapter I will discuss reflexive methodological practice and then move to consider the influences of reflexivity when conducting discourse analysis. As was noted by Rosaldo (1994) in the opening quote, mainstream accounting research assumes a disembodied and dispassionate observer and this assumption has come under substantial criticism within reflexivity literature and much contemporary 'critical' or 'postmodern' scholarship (this will be discussed extensively in the following chapter). These assumptions are particularly problematic when dealing with environmental issues, as the moral and subjective dimension should not, and arguably cannot, be divorced from these discussions (Lehman, 1999).

I have chosen to utilised a set of reflexive textual tools in order to examine both discourses of 'nature' and 'environmental accountability' within broader social and environmental struggles. In order to explore this in detail, I will consider these in specific relation to Australia's responses to greenhouse gas emissions at the Kyoto Conference of the Parties, a global summit organised to decide on a binding emissions agreement (considered in chapter six, seven, eight and nine). Reflexive methodological practice challenges the researcher to consider the multiple influences of the self and others on the production of a
research text (such as this thesis). It calls for a conscious and sometimes confronting recognition of the bias that is placed within texts and it directly challenges the dominant assumptions that research should be, let alone can be, an objective, dispassionate process of observation and reporting. The kind of analysis considered here, encourages a confrontation with issues that have been prevented from emerging (Tinker & Lehman, 1987).

For the purposes of this chapter I illustrate the importance of reflexivity to strategic postmodern perspectives and its influence on postmodern discourse analysis. As this work constructs an alternative story and a way of viewing environmental accountability discourse within Australian environmental policy, I am a significant contributor and should take full responsibility for the parts of the story that are told and the parts that are not. I will now consider reflexivity as a postmodern methodological practice in more detail.

1. WHAT IS REFLEXIVITY?: DESTABILISING THE MODERNIST TRADITION

(R)eflexivity refers to the process by which the observations we make are dependent upon our prior understandings of the subject of our investigation (Siraj-Blatchford & Siraj-Blatchford, 1997, p. 235-236).

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1 This work does not intend to silence the voices of any participants within this debate, but unfortunately this can be an unintended consequence. I have not intended to deny the contribution of those that hold a different position to that adopted in this work, I do however believe that this work can be read as an investigation into 'other' voices not generally heard, and other ways of coming to knowledge claims that are equally valid.
Traditional academic inquiry would have us believe that the author has no ‘direct’ effect on the production of the text (Schirato & Yell, 1996). In a traditional setting, ‘text’ would more readily be described as ‘research findings’, offering a sense of completion, accuracy, and objectivity to the research act (Seidman, 1994). The assumption is that the researcher should remain separate from the researched. Such an assumption perpetuates a status quo that is founded on notions of objectivity, rationalism, detachment and strict codes of reason. Whilst this approach does offer an important way of viewing sites of inquiry, it is also narrow and limited.

During the last 20 years these assumptions have become controversial and are being challenged in multiple discursive domains, however, they have still not received ‘mainstream’ acceptability. For this reason it is important to contribute to a subversive intellectual movement, pushing its boundaries and encouraging greater and more diverse acceptability within the academy. In this work the use of the word ‘text’ inspires a more controversial and ‘critical’ way of viewing research. Text is seen as conditional, challenged, changing, perhaps even literary, offering this kind of work a more obvious ‘fictional’ edge (Moi, 1985; Ashmore, 1989; Seidman, 1994; Schirato & Yell, 1996).

Combined with the challenges to traditional notions of text offered in post-structuralist and postmodern literary criticism, another challenge comes from a methodological perspective known as ‘reflexivity’ (see Lawson, 1985; Ashmore, 1989; Steier, 1991; Bourdieu & Wacquant,

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2 The problem with such categorisation, and other categorisations that arise in this chapter and the remainder of this thesis is that that can over-simplify or perpetuate the inaccuracies of categorisation that are under challenge. Such a problem is significant, yet difficult to overcome. Acknowledgment of this difficulty is a starting point, and it is certainly an issue that warrants further exploration and development. This is a problem that has been acknowledged substantially within the literature, see for example Lemert (1997).
1992). Although no definition of reflexivity is adequate, the traditional barriers between such things as the researcher and the researched, writer and audience, subjectivity and objectivity, reality and fiction, right and wrong are destabilised through its operation (Lawson, 1985; Turner, 1990; Schirato & Yell, 1996; Lemert, 1997). The absolutism that has traditionally separated these notions is eroded and Turner has argued that this indicates a commitment to “open textuality” (1990, p. 5). The traditional ‘closed’ interpretation of text, discourse or knowledge, has been shown to be a politically charged obstruction to the bias operating within the text in light of reflexive practices (Seidman, 1994; Schirato & Yell, 1996).

Although, definitions are inadequate because they betray the textual openness that is central to the assumptions of reflexivity, generally scholars operationalise the concept through the suggestion that “reflexivity can be understood as a ‘bending back on itself’” (Steier, 1991, p.2) in which the cyclical process of knowledge construction, researcher involvement and text production are acknowledged. As Bourdieu and Wacquant noted, reflexivity can

\[(r)\text{ange from self reference to self-awareness to the circularity of accounts or texts (1992, p.37).}\]

This is more complex than just acknowledging personal bias. As this section will reveal, it is a challenge to confront ourselves, not just as researchers\(^3\) but as living beings with multiple subject positions, participating in dynamic social and environmental realities (Grosz, 1990; Brah, 1993). It is a process with endless possibilities yet facing constant challenges and one that has the capacity to invoke profound

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\(^3\) This is not just relevant to researchers, but is also relevant to all acts of reading, writing, thinking and viewing. This is not only important in academic investigations, but it also important in developing all modes of living within the world.
changes in the way that we have viewed ourselves and the orthodoxy that has surrounded what we believe to be valid knowledge. As Lawson (1985) revealed, reflexivity erodes

\[(t)he \ distinction \ between \ fact \ and \ fiction, \ reality \ and \ myth, \ truth \ and \ falsity. \ Reflexivity \ poses \ a \ threat \ to \ this \ distinction, \ and \ in \ doing \ so \ threatens \ the \ facts, \ reality \ and \ truth, \ but \ so \ does \ it \ threaten \ fiction, \ myth \ and \ falsity\ (1985, \ p. \ 10).\]

Lawson (1985) expressed strong concerns about the outcomes of reflexive questions. These concerns provide arguments against the postmodern project and the ambiguity and uncertainty of knowledge that results from this project, including the effect of reflexivity on the production, presentation and acceptability of ideas, research and knowledge. She argued that

\[(r)e\text{flexive questions have been raised because the so-called 'facts' on which such disciplines are based are no longer uncontentious (Lawson, 1985, p.9).}\]

As is implied in this quote, Lawson (1985) has attempted to de-privilege the desirability of 'uncontentious' disciplinary facts because of her concerns about the future of research within reflexive postmodern theory that have sought to challenge traditional assumptions. She suggested that reflexive questions are a reaction to this uncertainty, rather than an important device through which the flaws associated with traditional research practices can be subverted. However, contrary to mainstream assertions, it is well documented that exposing this ontological and epistemological problematic has and will not necessarily mean a loss in the quality of the research (Birch, 1989; Ashmore, 1989; Lather, 1991; Usher, 1993). It has however, highlighted the partiality of the research experience, and the multiple connections to the 'self' that occur throughout the process of research (Lather, 1991).
It is suggested here that reflexivity is able to enhance the dimensions of research, adding layers of insight that have previously been excluded. Researchers should be encouraged to become more responsible for the 'research results' and should be coaxed out from behind the safety of traditional claims that the research 'speaks for itself' (Glasser & Ettema, 1993; Ben-Chaim, 1996). This, it is hoped, leads to a situation in which it is acknowledged that "we as researchers construct that which we claim to 'find'" (Steier, 1991, p.1). This opens up traditional notions of knowledge to the subjectivities of the researcher on the constructing and constructed aspects of the research act (this is an idea explored extensively by Hines, 1991 in the accounting literature).

Such a perspective enables us to acknowledge that research hinges on a complex interplay between the researched, the researcher and the person that utilises the research and that 'texts' do not speak for themselves, but are located within social conditions that facilitate different interpretations (Kress, 1985). It is also a process of exclusion, no matter how well-meaning, informed or 'progressive' the researcher is. The 'final' act is partial, biased and will necessarily exclude some parts of the story (this has also been explored in the accounting literature by Tinker, 1991).

The difference between this perspective and the more traditional approaches to research lies in the acknowledgement of these exclusions, bias, social struggles, uneven distributions of power/knowledge, privileges and the complex inequities that occur.

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4 This is meant to imply the person or people that read the research as they bring to the interpretation of the work a set of inter-textual perspectives that are unique. For instance, Kress (1985) claimed that the readers' level of education, gender, class, race, political persuasion, purpose, time constraints will all influence the construction of meaning within the text - these are not the only influences and are meant to be examples rather than an exhaustive list.
within the construction of meaning, research and 'research results' (Fardon, 1995). This is not seen as a negative side effect of poor research, but as a dynamic, complex and contested effect of researching multiple social 'realities' (Seidman, 1994). In acknowledging the failures of modernity and its manifestations (such as absolutism, objectivism, positivism, functionalism, rationalism and realism) reflexive researchers are beginning to address systems of oppression and exclusion that are inscribed within research practices (Lather, 1991; Usher, 1993). The relatively unchallenged dictatorship of reason (Ralston-Saul, 1997) is brought directly into question and is eroded, destabilised and contested by acknowledging and engaging with different subject positions (also known as *interpellation*, Schirato & Yell, 1996, p.241).

1.1 Questioning Objectivity With Subject Positions.

Reflexivity differs from more traditional forms of research, in that the researcher is not considered to be dispassionate and objective, but quite the contrary, motivated by complex and sometimes conflicting and contested subject positions (Rosaldo, 1994; Schirato & Yell, 1996). This does not mean that the work necessarily slips into an autobiographical tale of the self (Lather, 1991), rather it encourages a conscious recognition of the ways that I have influenced and shaped the text that has been produced, both positively and negatively. The text is also open to challenge by those who read it (Grosz, 1990). The traditional goals of closure are not intended to be research priorities, but rather openness and the possibility of further transformation of the area of research are encouraged and acknowledged (Turner, 1990).

Reflexivity can be seen to be a methodological practice that serves to create challenges to accepted 'truths' and also offers a language through which these challenges can take place. As Lather wrote
The author is inevitably inscribed in discourses created by others, preceded and surrounded by other texts, some of which are evoked, some not (1991, p.9).

In other words, the reflexive text is not independent of the experience and inscriptions of other texts - hence the notion of inter-textuality, which provides a cross-referential and dynamic influence on the production, presentation, consumption and purpose of any text (Kress, 1985). A reflexive text will be open to further deconstruction, and still further, depending on the intersections of discourse that construct the text and influence the reading of it. It should never be assumed that a text is 'finished' or complete (this is explored extensively by Madison, 1993).

Non-reflexive research methodologies have dominated the construction of what we consider to be 'valid knowledge' for at least the last three hundred years. It is possible that this practice dates beyond the scientific revolution, as non-reflexive approaches to knowledge have been related to patriarchal domination of social relationships, systems and structures, networks of power, privilege and exclusion, all of which date well beyond the introduction of scientific methodologies (Merchant, 1980; Grosz, 1990). Whatever the 'origin' of non-reflexive methodological domination of research, the legacy remains. As is evident in previous chapters and also in the discussion preceding this section, objectivity is not an assumption of reflexivity, it is not a goal, a necessity, or considered to be proof of good scholarship. In fact, the deconstruction of objectivity plays an important part in broader challenges to current systems of inequity and the relations of power, privilege, exclusion and domination that are operationalised by such assumptions.
As an example of the role of objectivity in the construction and maintenance of certain social relations, the blatant pursuit of profits of many trans-national corporations at any cost can be justified 'objectively'. If a company decides that it can automate workers out of employment, such that shareholders can make a larger profit based on wage/salary reductions, then it is not unusual to see this justified 'objectively' with 'the facts' or 'the reality' of the situation. In Australia at the moment we are seeing very similar 'logic' being mobilised to support going ahead with the Energy Resources Australia Pty Ltd uranium mine in Jabiluka. The ideological and subjective 'profit motive' is often held as a sacred and uncontestable 'truth' on which all 'objective' decisions are justifiably based (Lehman & Tinker, 1987). It should not be forgotten that this motive is still a matter of social construction, and not an 'a priori' assumption beyond contest (Hines, 1991).

Nelson (1996) was also concerned with the illusion of objective knowledge production as a value-free position and the potential that this leaves for abuse and misuse. She claimed, as did Fox-Keller (1985), that the very pursuit of 'objectivity' as a research goal indicates a subjective value-laden stance and the use of 'objectivity' is often a justification for far more subjective and value-laden goals and agendas. Nelson wrote that

Evelyn Fox Keller argues that such a conception of objectivity...itself has an emotional foundation: "The scientist is not purely a dispassionate observer he (sic) idealizes, but a sentient being for whom the very ambition of objectivity carries with it a wealth of subjective meanings" (Fox-Keller, 1985, p. 96) ...complete detachment is impossible (Nelson, 1996, p.42).

And further Nelson (1996) wrote that our personal involvement and experience of research necessitates some kind of emotional and
subjective connections to the research endeavours we choose to undertake.

An investigator who is involved in, influences, is influenced by, or has an emotional connection to the object of study is often considered to have insufficient objectivity (Nelson, 1996, p.42).

But who of us does not bring something that is uniquely ours to the research act? Exposing the myth of objectivity does not mean the erosion of any ‘useful’ or ‘meaningful’ research. Nelson (1996) suggested that by acknowledging the limitations of mainstream research assumptions, previously excluded issues, researchers, perspectives and discourse can begin to infiltrate and influence the development of knowledge. As a result, knowledge can become a more open and inclusive process of possibilities, rather than a closed, elitist site of totalities and exclusions. Researchers can thus avoid perpetuating myths of objectivism, whilst still maintaining ‘valid’ and ‘meaningful’ research. As such, it should not “imply a rejection of the goal of reliable knowledge” (Nelson, 1996, p.43).

1.2 The ‘Reflexive Turn’

Reflexivity has become more readily discussed in academic circles and has led to what Chia described as a “reflexive turn” (1996, p.42). A loss of faith in ‘objectivity’ as the telling sign of ‘good’ research has lead to the development of a vast body of literature in the area of ‘reflexivity’ (Woolgar, 1988; Ashmore, 1989; and also against its benefits by Collins, 1982 and Collins & Pinch, 1982). This previously unspoken aspect of research can be considered in greater view, without the masks and veils of objectivity that have led this acknowledgement into relative obscurity (although there are some ‘moments’ of reflexive thinking in a vast range
of literature, see Ashmore, 1989, p. 74, for further examination of what he described as “reflective moments and mentions”). Reflexive thinking can be described as acknowledging the 'local situatedness' (Chia, 1996) and contextual nature of our claims to know. In support of reflexive practices, it has been argued that

(t)he belief in the existence of an enduring or universal framework inside which everything fits and hence can be explained is the hallmark of a non-reflexive science. Dogmatically clinging on to a particular set of theoretical commitments leads to intellectual sterility and a loss of valuable theoretical insights (Chia, 1996, p.49).

In order to encourage more reflexive practices within research into social phenomena, Latour (1988) claimed the methodological connections between social or cultural research and the physical sciences needs to be dismantled, this is also true of some elements of environmental research (Jagtenberg & McKie, 1997). As accounting researchers are involved with a cultural tool that affects the construction of discourses that are social and environmental, the relationship that this research has with scientific methodologies needs to be, and is being, reconsidered (Gaffikin, 1991; Morgan & Willmott, 1993; Laughlin, 1995; Lovell, 1995; Baker & Bettner, 1997; Gallhofer & Haslam, 1997). As such, the research does not have to undergo a loss of 'meaning' but can participate in an expanded space of inquiry. To Latour it is not a question of rejecting science, as he is more concerned with an effective mechanism of reflexivity in order to

steer a course between being believed too much by the readers and not enough (1988, p. 165-6).
1.3 Textual fictions, "I" and Other Textual Acts

Latour (1988) pointed out that it is naive to assume that a reader does not have the capacity to critique and 'create fictions' of the account produced by an author. He suggested that, as social researchers, it is important that we acknowledge that the account produced by our research is one 'narrative' amongst many others, and in doing so the researcher is encouraged to accept a more visible responsibility for the construction of their particular narrative. The process of reflexive research suggests a turn from 'truth-telling' to 'narrative(s)' (this being an idea that has been explored within accounting history predominantly by works such as Funnell, 1998 and Gaffikin, 1998). This being the case, it is important that we do not assume that the narrative is 'pure-fiction' as has been assumed with 'pure-science'. There is inevitably a paradox, like that suggested by Latour (1988), between the subject of inquiry and the way that we represent that subject - and a tension between being believed whilst not being too closely associated with the fallacies of 'truth' claims. Chia (1996) wrote that the research/theorizing process is always necessarily precarious, incomplete and fragmented (1996, p.54).

Because of the ruptures associated with theorising and its inherent partiality, Chia (1996) argued

(w)e are not all-seeing gods who stand outside of what we observe so as to be able to devise a grand scheme of things to fit all our human experiences. Instead, we are very much part of what we survey; hence the necessity to reflect on the shape, priorities, strategies, success and failures of the very acts of researching and writing (Chia, 1996, p.54).

Part of the responsibility associated with conducting a reflexive inquiry comes from the research choices made in association with a text and
textual construction. Woolgar, who incidentally is probably the most prolific 'supporter' of reflexivity, suggested that

(w)e should attempt to inject some instability into textual organization, to undermine the way in which different textual elements conspire to deny the similarity postulate and to project an 'objective reality' beyond the text (1988, p.30).

A reflexive discourse analysis (which will be discussed in more detail later) is not simply a matter of placing the first person within the interpretation of the text or discourse. This may well be a strategic first step but it is by no means the only one. Reflexivity is not as simplistic as placing an uncritical 'I' amongst the operations of the text, more accurately it requires us (me) to consider the 'I' that has influenced and persuaded the text, to attempt to acknowledge how and why this has been so. This is indicative of the realisation that this is a 'work-in-progress' and that 'full' knowledge (of the site of inquiry, the self or the inter-face between these) is impossible (Birch, 1989; Lather, 1991; Fairclough, 1992).

I am aware of the responsibility of placing myself within my work, it does not speak for itself (Glasser & Ettema, 19993; Ben-Chaim, 1996). I cannot let the 'findings' tell the story as though I am just a vehicle to represent their 'already reality'. This means that I am an active participant within this text and am not absolved of my own accountability in that process. Again, I reiterate the point raised by Birch (1989), that I' need to be known for this discourse analysis to contribute to a broader process of methodological change and more specifically, the development of a multiplicity of environmentalism(s), in which orthodox patterns of domination and privilege are destabilised and eroded. This is another example of the possibility of a postmodern praxis. This being a 'strategic' interpretation that enables a political
dimension, in which postmodern environmentalism, combined with reflexivity, enables the visibility of the multiple subject positions of nature (explored in chapter four and five). This allows space for an active engagement with the subject such that the moral and ethical dimensions of environmental issues are not ridiculed from view by presupposing a dispassionate and disembodied positionality (much feminist literature has dealt extensively with these issues, see for example Grosz, 1990; Barrett & Phillips, 1992).

It is one thing to situate the ‘self’ within research and acknowledge that a false split between the act of research, the researcher and the research ‘product’ has dominated much research or the final ‘text’. It is quite another to consider the ‘self’ in light of this dialectic from within the context of reflexive discourse. We are required to think reflexively of the ‘self’, within the frameworks of intersection between competing discourse(s)\(^5\), as well as place ‘the self’ reflexively within the text. In relation to this Easthope and Gowan have argued that

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\text{(all of this is hard to explain because it must avoid the conventional humanist terms - 'I experience', 'I know' - which suppose the 'I' is there from the very start. What's at issue is how the 'I' gets to be able to say 'I experience', 'I know', 'I think that...' (1992, p.68).}
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Considerations of the self and where 'I' comes from helped me to conduct the following textual act, in which part of 'I' can be brought into the research process and given prominence in the interpretations that will be made of this text. It should also be remembered that ‘the self’ and ‘I’ are never self-revealing in a complete sense, this is

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\(^5\) ‘Competing discourse’ is intended to imply the intersections of multiple discursive influences on the construction of the self and the influences that this may have on the research process. These discourses could include sociology’s holy trilogy of gender, class and race and many more discursive influences that would be too innumerable to mention here.
indicative of both the dynamism of the life experience and also the inadequacies of language with which to access and describe 'the self'.

This self-reflexivity is important, because it allows the traditional splits in knowledge production to be destabilised, and it also acknowledges that there is no text without context, and the production of research is bound by the political or social circumstances in which it is placed. As Easthope and Gowan (1992) suggested, this does not lead to a depthless analysis within the context of postmodernism.

The modes of pastiche and self-reflexivity which foster the objections of depthlessness are, within these terms, understood to force realization that all forms of cultural production and knowledge are grounded in ideology, and that no matter how 'worthy' their motivation they can never be free of the social and political frameworks which may precede and surround them, and which they may seek to undermine (Easthope & Gowan, 1992, p.183).

For example, if investigations into environmental accountability propose a way to label, measure, and record the effects of corporate activity on the environment, it may be deemed worthy of mainstream debate. This raises new issues to accounting but does not challenge accounting per se. However, more radical proposals and theoretical considerations of these issues remain all but invisible within mainstream research publications and the 'elite' journals of accounting research. This is possibly because when the subject is engaged in a direct way (like that encouraged by reflexivity) it challenges the founding assumptions of accounting, particularly in relation to its accountability function (see Baker & Bettner, 1997; Mathews, 1997; Lehman, 1999).

Even now, in the beginning stages of widespread environmental consciousness, the importance of environmental issues are disguised behind veils of economics, the rhetoric of employment, the methodical
and dispassionate interpretation of the physical sciences, the operations of 'reason' and the questionable 'logic' of late capitalism (Jameson, 1984; see Gare, 1995). On consideration of the issues of reflexivity, the environmental crisis and accounting research, it seems to me that this is one of the most important challenges that can be offered to the epistemological presuppositions that have removed and sanitised notions of 'reality', cleansing it of its subjectivities and ambiguities.

When discussing environmental issues, the obstruction of subjectivities has led to a colonisation of knowledge of nature (Nabhan, 1996 refers to this specifically as a Westernisation) and it is also a process that has failed to change the possibility of an environmental catastrophe to a large extent (Gare, 1995). By this I mean that we are still struggling to deal with the most basic dimensions of environmental decline such as logging rights, clean air, industrial pollution, let alone the newer 'consumption' side of environmental dilemmas.

1.4 'Doing' Reflexivity

The theory of reflexivity seems easy to reveal, but the doing of reflexivity is much more difficult and as Kaidonis wrote "reflexivity in itself is not unusual, however, expressing it verbally or in writing takes courage" (1998, p. 37) and further

(m) my embrace of reflexivity was not without reservations...reflexivity is not without discomfort as it requires the individual to be willing to confront and question belief systems and assumptions under which they live (1998, p.13).

I also acknowledge that the doing of reflexivity exposes me to criticisms from mainstream systems that "devalue and dismiss reflexive processes as expressions of uncertainty and vulnerability" (Kaidonis, 1998, p. 9; Usher, 1993; Lather, 1991).
There have been some criticisms of reflexivity, of which Rose's (1979, p. 287) analogy of 'the onion' is also perhaps an important 'warning'. She described hyper-reflexivity as destructive, likening it to an onion. She explained that removing the outer layer of an onion is both productive and useful, but that continuing to tear away at all its layers means that nothing would be left - an onion having no kernel or remains. Aside from this warning by Rose (1979), there have been very few direct criticisms of reflexivity, perhaps the most frequently cited are the comments by Collins and Pinch, who described it as "arbitrary, unnecessary and undesirable" (1982, p.190). It is possible that this is because of the challenges reflexivity brings to the core assumptions that have dominated the era of modernity (discussed in the following chapter). In an independent work, Pinch (1982) accused reflexive practices of being naive, debilitating and dangerous to the process of research. Again, there are a number of possible reasons for such an interpretation, as reflexivity may be seen as a threat to the 'established' scholarly protocol, it also draws on concepts that have often been associated with the 'feminine' symbolic order and is thus a challenge to patriarchal structures (Lather, 1991). This also challenges the social privileges long associated with the adoption of the title 'expert'. Whatever the reasons for these criticisms, like these authors I acknowledge that all approaches to a research problem will have limitations, so whilst acknowledging these, I wish to focus on what reflexivity can bring to the research process.

I will now consider the ways reflexivity can facilitate discourse analysis (and vice-versa) and an exploration into both 'nature' and environmental accountability discourses.
2. DISCOURSE AND DISCOURSE ANALYSIS: NO TEXT WITHOUT CONTEXT

'A Discourse' would be *whatever* constrains - but also enables - writing, speaking, thinking within such specific historical limits (McHoul & Grace, 1993, p. 31).

Discourse analysis has come to denote much contemporary research (Barret & Phillips, 1992 used it to explore feminism(s); Luke, 1998 discussed it in regard to contemporary environmentalism; Everett & Neu, 1999, have investigated its relevance to environmental accounting). Investigations into language, text, and discourse as a means of exposing the contests that occur within sites that have traditionally been considered neutral, has made this approach both a radical and insightful research methodology (Eagleton, 1991; Fairclough, 1992; McHoul & Grace, 1993). This does not presuppose an attempt to express an absolute meaning of a text or language, but that meaning is partial, mediated through ideology and rhetoric and can be more broadly considered as 'discourse' (Fairclough, 1992). Macro social structure such as the mass media, governments, religion and micro social specificities such as ethnicity, class and gender all effect 'meaning', language and discourse\(^6\). Language, in this sense, is not neutral, rather it is a political site of contest in which many social struggles occur in order to bring meaning into line with specific interests and agendas and correspondingly, through which those interests and agendas can be transformed (Fairclough, 1992).

Discourse has been the subject of much academic debate and the

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\(^6\) Unfortunately, even the notion of macro and micro seems to denote a division of priority, with the macro appearing as the 'big' issues and the micro as the trivial. This is not the intention here. However, I do acknowledge that this division is problematic and needs further deconstruction and I have used them here cautiously, yet also for ease of explanation.
subject of much research over the last thirty years and it has become an important dimension of the more radical school of accounting scholarship, whilst having some effect on the boundaries which have traditionally isolated it from the mainstream (Lavoie, 1987; Arrington & Francis, 1989; Dillard & Nehmer, 1990; Francis, 1990; Hooper & Pratt, 1995). In order to discuss the process of discourse analysis, I will now consider in more detail the notion of discourse employed in this thesis.

2.1 Discourse

Discourse is defined very broadly as an event in which someone says something to someone else. Accounting discourse is not simply reporting the facts. The accountant is someone who authors the discourse. The accountant has chosen to say something about something (what the accounting report is about) to someone (who the accounting report is prepared for) (Francis, p. 5, 1990).

Discourse is not an easily definable concept. We apprehend our knowledge of reality through language and this language is shared between different social actors in different subject positions (for example these may be culturally, historically, structurally different). This does not deny the materiality of experience, but it does draw into view the importance of language in constituting the ways that we analyse, discuss and negotiate issues such as ‘the environment’ (Dryzek, 1995, 1997; Jagtenberg & McKie, 1997; Everett & Neu, 1999). This is why it has been argued that our interpretations of ‘reality’ are very much contextual and contingent on language, which is held together by discourse.

Contextual uses of language are often described as discourses, whereby the operations of culture, structure, history or institution influence the construction of ‘meanings’. Words may stay the same but the context in
which they are used changes, thus the discourse can be seen to be bound by context - 'common sense', 'freedom' and 'democracy' are three examples of words that have vastly different meanings in different contexts as cited by Everett and Neu (1999, p. 4). Struggles do occur over the 'meaning' of a term (Arnold et al, 1994 discuss this in the accounting literature in relation to the meaning of 'health care costs') such that they are operationalised in certain ways. As such, 'meaning' is considered to be contextual and it is not devoid of the operations of power relations and struggles for domination or freedom (Fairclough, 1992; McHoul & Grace, 1993; Arnold et al, 1994; Everett & Neu, 1999).

In other words, discourses are deployed to articulate and de-articulate sites such as 'the environment' or 'environmental accountability' towards rigid, closed positions devoid of contest. This will be explored more fully in chapters four and five, showing how the 'strategic postmodernism' suggested by Lemert (1997) encourages a rupturing and destabilising of narratives that are closed, to open them and engage in dialogue with alternative ways of constructing meanings of 'nature' and the environment. Undoubtedly, I hope that such dialogue would enable the current systems of abuse and exploitation to be transformed to relationships with the natural environment that are more equitable,

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7 'Common sense' is held together by a range of references to a history of knowledge and ideas that are said to be 'common'. It is never neutral, because it includes in its commonality certain things, but can also be deployed in order to ridicule those that do not have access to the presuppositions that inform it. Most obviously, it is culturally dependent. And even more importantly, it can be used within a culture to constitute valuable or valid knowledge. This is also true of 'freedom' and 'democracy' both of which are context dependent, but are often used to constitute and operationalise certain viewpoints. 'Freedom' could be a car if we believe the advertisements, or it could be a release from imprisonment, it could be the right to do as you please or the right to be safe. Whatever the meaning we attribute to it, it is circulated in a range of contexts because it is has been constituted as an important dimension to contemporary societies.

8 This is not meant to suggest that the environment is now a 'closed' debate but that discourses can be circulated in order to suggest such closure. In other words, public relations discourses (discussed by Beder, 1997) can be circulated as an attempt to draw closure on corporate attitudes towards the environment. I would not suggest that these are wholly successful, as resistance and further discursive interactions are obviously prevalent within community debate over the fate of the environment.
inclusive, and mindful of the multiplicity of nature (to humans in the form of culturally different discourses and also the intrinsic worth of nature). Such a stance would be naive however, because discourses are contradictory, and such transformation would not have singular 'utopian' outcomes, but would be itself another site of contest and conflicting 'meaning making'. A status quo can be transformed but it will not be devoid of the traces of previous discourses or the contradictions of contextualised 'meaning' (Foucault, 1972).

2.1.1 How I use the Term Discourse

In light of the previous discussion, it should be remembered that the notion of 'discourse' is dynamic and multiple, not singular and definable. However, there have been some descriptions of what discourse encompasses and these are a useful starting point for the development of a mode of discourse analysis (Seidman, 1994). It seems ridiculous to suggest that a discourse analysis can be conducted without some reference to the 'meaning' of discourse. It has been argued that "discourse is social" (Macdonell, 1986, p. 1), and as such

(d)iscourses differ with the kinds of institutions and social practices in which they take shape, and with the positions of those who speak and those whom they address. The field of discourse is not homogeneous (Macdonell, 1986, p.1).

This re-iterates the point that discourse is not static, nor is it neutral. Discourse plays a dynamic role in constructing understandings of 'nature' or 'environmental accountability', delimiting what can be discussed. It has been argued that

discourses do not just reflect or represent social institutions, they construct and constitute them (Fairclough, 1992, p.3).
As such, discourses are paradoxical and contested sites of conflict, privilege, marginalisation and empowerment, liberation and emancipation. In this sense, discourse denotes social struggles to operationalise certain 'knowledges', facilitating the emergence or non-emergence of certain ideas, practices, thoughts and processes. Kress argued that discourses are

systematically organised sets of statements which give expression to the meanings and values of an institution. Beyond that, they define, describe and delimit what it is possible to say (and - by extension - what it is possible to do or not to do) with respect to the area of concern of that institution (1985, p.7).

This is by no means a solid practice, in which the battle for truth, power and knowledge can be won in an ultimate sense, as discourses will always undergo further challenge.

Discourses never exist in isolation. So while one discourse may attempt to impose its values within its sphere of influence, and even beyond...other discourses may challenge it, check it, coexist with it either peaceably or otherwise (Schirato & Yell, 1996, p. 103).

It does, however, help to consider and observe the processes that allow certain ideas to flourish whilst others struggle to emerge (Schirato & Yell, 1996), particularly the capacity to ‘naturalise’ certain discourses (see Chwastiak, 1998 for a discussion of this ‘naturalising’ process within accounting and its role in the defence industry).

For instance, contemporary environmentalism is defined in relation to the current corporate consumerism that dominates the ‘Western world’, it is not independent of this, it does not emerge in isolation, and traces of this discourse play a role in defining environmentalism (Gare, 1995;
Jagtenberg & McKie, 1997). It is also important to note that the dominant discourse of environmentalism that has emerged is one that is sympathetic to the discourse of late-capitalism and attempts to find harmony between the goals of environmentalism and the dominance of corporations and consumerism (Carbaugh, 1996; Cantrill, 1996; Killingsworth & Palmer, 1996). Those environmentalists that do not align themselves with this perspective often define themselves in opposition to it and are thus inscribed with some aspects of the dominant discourse (Gare, 1995). One may be considered to be more acceptable, more 'normal', more 'reasonable' than the other within dominant discursive terrain, whilst a more radical position may be given discursive authority within a radical environmental organisation such as EarthFirst!.

2.1.2. Foucault and Discourse

It was Foucault who was responsible for developing the concept of discourse as it is has been described here (McHoul & Grace, 1993). Prior to the use of discourse in this sense, it had a much more structured 'meaning'. In the contemporary sense, Foucault argued that

(r)elations of power cannot themselves be established, consolidated nor implemented without the production, accumulation, circulation and functioning of a discourse (1980, p.93).

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9 EarthFirst! has often been associated with 'violent' protest in that some of its members advocate the destruction of property, placing bodies in harm's way to defend an environmental issue, tree-spiking. Many within the organisation argue that it is morally defensible because of the destructive tendencies of humans and the right for all things to live and flourish free from the self-interested activities of contemporary societies.
Foucault's interpretation is important because it shows how

in any given historical period we can write, speak and think about a
given social object or practices (madness, for example) only in certain
specific ways and not others. A discourse would be whatever constrains
- but also enables - writing, speaking and thinking within such specific
historical limits (McHoul & Grace, 1993, p. 31).

Foucault's approach to discourse analysis is important and informs the
approach taken in this work in that it stages a return to the texts, not
only for what they say but also what they do not say. It is also
suggested that this 'not said' is vital to the operations of domination in
discourse, but is never absent from the discourse itself. Foucault
argued that

(a)ll manifest discourse is secretly based on an 'already-said'; and that
this 'already said' is not merely a phrase that has already been spoken,
or a text that has already been written, but a 'never-said', an
incorporeal discourse, a voice as silent as a breath, a writing that is
merely the hollow of its own mark. It is supposed therefor that
everything that is formulated in discourse was already articulated in
the semi-silences that precedes it, which continues to run obstinately
beneath it, but it covers and silences...this 'not-said' is a hollow that
undermines from within all that is said (1978, p. 25).

This interpretation of discourse allows the 'not-said' to be considered
within the text, within the constructions of decisions, modes of
accountability, practices of accounting, within the 'texts' that speak
silenced whispers of the 'unspoken'. To stage this methodological turn,
allows me to consider the construction of environmental accountability
discourse within a discursive 'event' (outcomes at the Kyoto convention
of greenhouse gases) and consider the 'not-said' and textual
'unconscious' within the discourses that surrounded this event. To do
this I am concerned with the way that this has been debated in
mainstream or popular media, the texts of government and discourses of public accountability, and the development of 'legitimising' economic models that reinforce the 'not-said' spaces of discursive practice (considered in chapters seven, eight and nine).

I am also only concerned with publicly accessible documents and I do this for the specific reason that within public accounts and texts, within the 'mainstream' of information and communication, a struggle takes place within our texts. This is an important methodological choice, because with any research the decision as to where to bound the focus of the research is an important, yet partial decision. I have made this choice in the knowledge that research benefits from the privileged access to '(un)revealed' information, such as private documents, 'interviews', 'surveys' but it is also important to consider the way that public and accessible texts operate to construct complicity within public discussions.

2.2 The Traditions of Discourse Analysis

The previous section has discussed the concept of discourse in contemporary theory. In this section I will discuss the ways in which discourse can be analysed. It seems appropriate to briefly consider the linguistic traditions that have dominated discourse analysis because these formulate an important stepping stone towards the contemporary discourse analysis implemented in this work.

Language has traditionally been assumed to be a transparent, accessible and clear mode of transference, adequately encapsulating a 'truth' exchange (Culler, 1982; Ahl, 1988).
expressing already existing facts implies that change does not come about by language. Language is always assumed to reflect changes that occur prior to it (Weedon, 1987, p.78).

Traditional approaches to discourse analysis has been unable to deal with the 'difference' within discursive exchanges, and the mode of analysis has been dominated by a desire to develop 'universal' meaning at the expense of its anomalies "by discarding whatever does not fit into a neat bundle" (Stern, 1996, p. 62). Meaning in this sense, was considered to be stable and involved in a process of perfecting the communication of 'reality'. The assumption prevailed that language was transparent and not of itself formative and active in the process of constructing 'meaning'.

Historically, discourse analysis has been dominated by 'formal structures' and rigorous 'methods' of analysis. In the 1920's and 30's the formal features of discourse\(^\text{10}\), such as structure, poetic devices and rhythm were given close attention and it was here that much attention was placed on the development of a 'systematic' approach to 'readings' of a particular text that constituted part of a discourse, and this began to dominate debate (Stern, 1996). In the 1940's text-centred criticism began to take hold and evolved into what has been described as the "New Critics" (Lentricchia, 1980) and a type of 'formalised' criticism, with distinct methods and 'scientific' rigour emerged.

The formalities of these 'structures' lost favour during the greater social changes that were taking place in the 1960's, textual and discourse analysis were seen as rigid and static and they lost currency in

\(^{10}\) Discourse in this sense is often referred to as 'text'. Within contemporary theory, Foucault utilised the idea of discourse, whilst Derrida preferred to discuss text. Although there is some dispute as to the differences between these, many have suggested that the concepts are similar (Seidman & Wagner, 1992; Schirato & Yell, 1996; Lemert, 1997)
intellectual communities that were beginning to embrace dynamic and multiple possibilities. The "New Critics" (such as Ransom, 1941 and later Booth, 1961) were attacked by an emerging body of literature that saw language as complicated and unstable - under such a perspective the old 'systems' of analysis and their close ties to scientific methodological practices came under scrutiny (Lentricchia, 1980; Culler, 1982). By the late 1970's deconstructive criticism began to emerge, renewing the focus on the 'text' and the 'discourse', rejecting the 'finite' textual or discursive possibilities assumed by the "New Critics" and embracing a view of discourse as "a playing field where multiple meanings clash" (Stern, 1988, p.63).

To ignore the significance of discourses that mediate our understandings of experiences is to ignore the significance of how social actors engage in the construction of meaning and how social actors can call for or bring about change. This thesis seeks to explore the operations of discourse in the construction of 'nature' and dominant discourses of environmental accountability. A strategic, reflexive, postmodern discursive reading focuses on the 'hidden contests' within language and the effect that this language has on the construction of meaning within struggles such as the environmental accountability concerns of this work. In the words of Harvey Brown (1994) we are faced with 'new' textual possibilities. The following quote suggests that a text is no longer limited to the traditional notion of a 'literary' work and extends beyond this.

Language, and communicative action more generally, are now seen as the very condition of thought. Similarly, the idea of "text" is no longer restricted to a written representation....a text might be a mathematical model or an archival record, a novel or a myth, a ritual or a public program (Harvey Brown, 1994, p.233).
2.3 Contemporary Discourse Analysis: The Instability of a Network of Textual Meanings

Discourse analysis in the sense used here is distinct from other methodological approaches to research (Hanks, 1997). It is a process that allows the researcher to stage a return to texts, documents, and artefacts that have formulated the construction of a discursive event. The influence of discourses on this approach is significant (particularly contemporary linguists from the structuralist approaches of Saussure, to the post-structuralist approaches of Derrida and Foucault, to the more postmodern concerns of Lyotard and Baudrillard) because it is posited that we cannot evade the discursive constructs within which we operate, (re)create realities, truths, privileges and oppressions (this will be considered in the chapters that follow this in regard to discourses of nature within discussion of nature and accountability).

A contemporary approach to discourse views meaning as 'open' and continually shifting, which is in direct contrast to the modernist assumptions of 'closed' and finite relations of meaning. The relationship between language, text, discourse, readers, and culture is more like a network of relationships than a bridge and the

metaphorical shift acknowledges that belief in linear processes has given way to awareness of densely convoluted webs of meaning (Stern, 1996, p.62).

This is an approach that considers the inter-textuality (discussed in the previous section on reflexivity) of meaning construction. It also supports the reflexive turn posited by the previous section, acknowledging the complex intersections of discourses, not as a neutral site of

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11 Derrida wrote that "nothing is ever outside language, and hence incapable of being represented in a text" (Derrida, 1976, p.35).
transference, but as a highly politicised and complicated matrix of power and meaning (de)construction. Reflexivity is thus folded into a larger argument for infinitely open meanings brought about by the play of language itself (Stern, 1996, p. 64).

Along with Foucault, perhaps the other great advocate and provocateur of this 'new' approach to text is Derrida, and as such he is an important contributor to the ways that post-structural textual analysis has been conceived (as mentioned previously Foucault contributed significantly to the development of contemporary approaches to discourse, as did Roland Barthes). The traditional approaches to language serve as a place to dive into a deconstructive or postmodern exploration and consideration of the “unperceived, the nonpresent, and the nonconscious” (Derrida, 1967, p. 68) aspects of text. Such an approach allows access to the ‘presence’ of the text in order to seek out its ‘absences’, or the gaps, inconsistencies and contradictions at play in polar oppositions that have dominated the construction of ‘harmonious’ meaning (man/woman; white/black; writing/speech and so on). Johnson described this as a way of seeing the "warring forces of signification within text" (1981, p.xiv). Postmodern approaches to discourse view the traditional stability denoted by binary representations, as a disguised site of struggle, with the present term being dependent on the absent term.

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12 I use the term post-structuralist here because it is generally the term linked to both Foucault and Derrida, however, there are ample arguments that suggest that the difference between this and postmodernism is ill-defined (see Lemert, 1997). This is certainly true of the space occupied by this work as it draws on 'strategic postmodern' theory to which Derrida and Foucault are closely linked. This is discussed in the following chapter.
2.4. Discourse Analysis and Nature.

In this section I will consider briefly 'nature' and discourse analysis. Most notably Jagtenberg and McKie (1997) emphasised the importance of a discourse analysis, when considering environmental and ecological issues. They claimed that these

(l)ike (the) self, are discursive projects that are realized and experienced in material and symbolic ways (Jagtenberg & McKie, 1997, p.130).

Further, the importance of Derrida's contribution to 'textual practices' is highlighted, and the necessity of deconstructing discourse of 'nature' with texts, disciplines and cultural practices is emphasised. They wrote that this requires

(t)ext as social (con)text - an interactive and semiotic weaving of human subjects with external others that does not exclude animals and the nonsentient world (Jagtenberg & McKie, 1997, p. 12).

Thus our constructs of 'nature', like the self (such as reflexivity) are mediated by language. This indicates the importance of staging a return and illuminating the importance of language in the construction and deconstruction of meaning in which the learning and (un)learning of 'realities' is an important project. According to Jagtenberg & McKie (1997), it is an important project that does not exclude the discursive construction of 'nature' in the analysis of changing physical nature (a perspective supported by Zimmerman, 1994 and Conley, 1997). This should not imply that discourses like those that encompass understandings of 'nature', accountability, or public policy do not refer to a 'material' or 'physical' reality, but that these are equally important in constituting the 'environmental crisis'. In the words of Giblett,
Discourse analysis within a postmodern network of theory, allows a return to the textual constructions of ‘nature’ and the ‘environmental’ debate that has dominated discussions of environmentally accountable relations in regard to the development of international and the Australian response to the greenhouse gas issues raised in the international forums culminating in the results of the Kyoto Conference of the Parties.

2.5 Accountability and Discourse Analysis

There are some precursors to this work from within the accounting literature (Lavoie, 1987; Lehman & Tinker, 1987; Morgan, 1988; Arrington & Francis, 1989; Boland, 1989; 1993; Dillard & Nehmer, 1990; Francis, 1990; Robson, 1992; Arnold et al, 1994). Boland (1989) considered the notion that accounting could and should be read as a text, deconstructing the false dichotomy between subjectivity and objectivity that prevails within modernist philosophical legacies and the cultural practices that manifest and arise out of this tradition. He challenged accounting researchers to conduct a ‘hermeneutic turn’ and reject the subject-object dichotomy, exposing the inter-textuality and inter-subjectivity that is part of the ‘interpretive’ or ‘constructive’ reading of any text. To Boland (1989), meaning is constructed through the participation of social actors in the shifting negotiation of meaning. This is perhaps an example of the more traditional school of hermeneutics, whereby it is hoped that we can come to understand ourselves and our texts (intimately entwined with the self) through critical reflection.
Arrington & Francis (1989) have also contributed to the literature on discourse analysis within accounting research, but they suggest the more radical process of 'deconstruction' as a way of considering the multiple and contested meanings that arise in any text at one time, and the way that stable meaning rests on the exclusion or absence of Other possibilities. Utilising the textual considerations developed by Derrida, Arrington & Francis (1989) expose the power struggles that occur within accounting discourse in order to achieve presence and domination by a singular discourse at the necessary absence of others. In a specific accounting sense this has led to the inclusion of predominantly financial and quantifiable data and the large scale exclusion of information that cannot be framed within this discourse. Thus the financial information must be 'accurate', whilst the Other discourse is left relatively unscrutinised by regulatory bodies. If this is subjected to deconstruction, discourse analysis or textual scrutiny, the dominance of empirical/scientific research and quantitative information, is challenged and exposed as having enjoyed privileges that are the result of oppression, marginalisation and the (sometimes violent) exertion of power, as opposed to inherent superiority and accuracy.

According to Arrington & Francis (1989), deconstruction may expose "the attempt to silence other voices by illicitly claiming to possess a superior awareness of "truth"" (1989, p. 3). As discourse analysts suggest, knowledge is the off-shoot of story-telling, with facts existing within the play of rhetorical strategies and linguistic devices and, as such, deconstruction disrupts the dominance of the 'text' as a speaker of the 'truth'. In doing so, we are able to seek out the infinite possibilities of textual meanings that contest, contradict and challenge meaning, its construction within the limitless possibilities of inter-textuality, and contextuality.
3. OUTLINING THE PROCESS OF REFLEXIVE DISCOURSE ANALYSIS

There is much literature surrounding the 'doing' of discourse analysis and this literature varies depending on the particular school of thought to which the researcher subscribes. As is imaginable, there is not a singular way to conduct this type of research, particularly from within the more contemporary theoretical approaches to discourse. However, there are some suggested guidelines that I will outline in this section and apply in the following chapters. Baring in mind the theoretical lead up to this point, these guidelines are not absolute, instead I will draw on the work of Fairclough (1992) and his model of discourse analysis for social change. More traditional approaches to discourse suggest a scientific analysis of language based on syntax, grammar, sound and structure and are not appropriate to this thesis, so instead I will focus on three broad approaches to analysis as suggested by Fairclough (1992).

3.1 Fairclough's Triple Layered Analysis

Fairclough (1992) provided a summary of what he considered to be the most crucial layers to contemporary discourse analysis. In the following chapter I will consider each of these in more detail, but as a starting point these include;

1. “Analysis of discourse practices” (Fairclough, 1992, p.231). Fairclough (1992) suggested that the macro structures and implications should be considered first, outlining the historical and structural elements that surround the discourse samples selected. This will be developed in chapter five on discourses of nature and
2. "Analysis of texts" (Fairclough, 1992, p.231). This focuses on the micro aspects of the texts that have been selected for analysis, including where they have come from, the language used, identifying themes and reflexively analysing the specific discourse and context that the text operates within. This will occur in chapters seven and eight, which explore the previous discursive practices suggested in chapter five and six, in relation to climate change, and the international significance of the Kyoto Protocol.

3. “Analysis of the social practice of which the discourse is a part” (Fairclough, 1992, p.231). This layer of the analysis requires a combination of the above two, locating the micro text within broader social struggles towards meaning. This will be conducted in chapter nine, which will contextualise the discursive issues raised within the Australian debate on greenhouse gases and the Kyoto Protocol.

4. CONCLUSION(S)

This chapter has outlined the importance of reflexivity to both postmodern theory and also contemporary discourse analysis. It has been argued that there are multiple layers to the construction of meaning and that the macro and micro constructions of self, meaning, interpretation, writing and research are important considerations. These prove to be subversive when considering the dominance of scientific research methodologies both within accounting and in other disciplinary terrain. Reflexivity in this sense is not just the ability to mention the self within the work, but to consciously consider and reconsider the multiple contexts that operate during the research process.
I have also outlined the importance of the contemporary discourse analysis that will be adopted in the following chapters of this thesis. This provides an important alternative to the more traditional empirical research practices that have dominated investigations into notions of accountability. The following chapter will consider the postmodern theoretical turn of this work, indicating how it could contribute to an understanding of contemporary environmental issues.