It might never happen, or will it? The process of rendering (un)accountability in the deep-sea oil exploration arena.

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Abstract

Purpose – This paper seeks to explore the diverse expectations and manifestations of accountability for risk in the deep sea petroleum exploration arena of Aotearoa New Zealand.

Methodology – The arena framework developed by Renn (1992) and applied to accountability research by Georgakopoulos and Thomson (2008) is implemented and developed, and informed by interviews with key actors in the arena.

Findings –Actors perceive accountability for risk to come down to process. Accountability for risk is about providing an account for actions, past, present and future; a forum to debate this account; and a consideration of the Other in decision making. It was also found that diverse understandings of responsibility, including the Māori guardianship value of kaitiakitanga, can inform decision-making and challenge existing interpretations of corporate and public responsibility.

Originality/value – Aotearoa New Zealand is a country built around an official 'partnership' arrangement between the Government of New Zealand and Māori, and exploring this provides unique insights for accountability relationships. This is enhanced by examining a novel and controversial activity, deep sea petroleum exploration. The ability to participate in decision-making, the forum for the account, was more important for actors than the account itself. This research has also given 'voice' to actors not often considered in accounting research and policy-making and has thus uncovered a novel understanding of 'accountability for risk' in a conflict arena.

Keywords: Accountability, Risk, Arena, Oil, New Zealand

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1. Introduction

We live in a risk society, where risk is normalised into modern economic and social systems (Beck, 1992). Extending this notion to global climate change, Unruh (2000) argues modern society has become 'locked-in' to a system dependent upon carbon. In the carbon locked-in risk society, everyday actions by individuals and organisations, such as driving to work, or flying to take a holiday, become construed as poisoning or polluting the atmosphere, yet since they do it just "a bit", and remain culturally embedded, they remain acceptable (Beck, 1992, p. 64). Going further, Perrow (1999) refers to "normal accidents", where the system which drives our society and economy has such a high level of interactive complexity and is so tightly coupled, that the climate crisis and catastrophic oil spills, for example, have become 'normal' – for some, incalculable and unpreventable but justifiable consequences of progress. Not only is there is a probability of given events occurring, then, consequences seem inevitable, and this in turn makes them ever more likely as they become an accepted part of the risk society. At collective and cumulative levels, ecological and social systems will certainly be negatively impacted by the consequences of economic events. Yet at local, individual, and organisational levels, such consequences might never happen. All of this begs the question of how do we hold others, as well as ourselves, accountable for the future consequences of actions and events that might never happen, but yet, paradoxically, certainly will?

When a multi or transnational corporation operates in a controversial and environmentally sensitive industry, a legitimacy gap emerges between what it considers normal and acceptable, and what others so consider (Sethi, 1975; Lindblom, 1993; Patten, 1992). It is important to understand how accountability is discharged by organisations, both private and public, how this accountability is received and perceived by the actors concerned with that activity, and how opportunities emerge for actors to hold each other to account. Arguably the gap is amplified when actors engaging around an issue have vastly different interpretations of the future consequences of a given activity. Being accountable for what *could* happen in the future, as opposed to what *did* happen in the past, or accountability for risk, becomes a contest over something for which nobody has the answer. This provides significant challenges for a range of actors, but also a unique opportunity for research.

This paper seeks to extend the framework developed by Renn (1992), and adopted in accountability research by Georgakopoulos and Thomson (2008), Dey and Russell (2014) and Thomson, Dey and Russell (2015). It seeks to explore actors' diverse understandings and expectations of accountability

with a focus on the risk of the future consequences of events and actions yet to happen. The motivation for this research derives from the view that the concept of accountability can be fundamentally radical (Owen, 2008). When business leaders and politicians demonstrate a "profound reluctance to be held remotely accountable for any actions they take" (Owen, 2008, p. 255), the study of accountability has significant emancipatory potential. Instead of focusing on managerial actors, this research focuses on a diverse range of actors engaging around an issue. Opening up this research to non-corporate actors has revealed where the less comfortable areas of conflict lie (Owen, 2008). In order to hold the powerful to account for their actions, voice must be given to the less powerful (O'Dwyer, Unerman & Bradley, 2005).

At a time when prominent figures are talking about a climate crisis rather than climate change (Klein, 2014), deep sea petroleum exploration provides an ideal arena in which to examine accountability for risk. The one-two punch (Klein, 2014) of an economy built on fossil fuels is that when things go wrong, the results can be catastrophic - the interred carbon escapes at the source in the form of a spill or blowout. If it goes right, then carbon is successfully released into the atmosphere and the results, perpetuating the climate crisis, are also ultimately catastrophic (Klein, 2014). Because of this, the stark reality of fossil fuel extraction is no longer just the problem of far-off communities. It is difficult, however, to deny that to continue Western civilisation in its current form, fossil fuels are foreseen as essential for the future (Unruh, 2000), and human ingenuity has thus far prevented a catastrophic depletion of petroleum resources. One form of this 'ingenuity' is deep sea petroleum exploration. Another is shale oil and fracking, both of which remain highly contested interventions.

Deep sea oil and petroleum exploration has become a contested technology in many areas around the globe (e.g., the Arctic, see Keil, 2015; Brazil, see Poulton, 2015; and the Gulf of Mexico, see National Commission on the BP Deepwater Horizon Oil Spill and Offshore Drilling, 2011) and no less so in Aotearoa New Zealand. A central element in some of these contests, which provides an opportunity for understanding notions of accountability, concerns different beliefs, values and worldviews of actors, and especially in regard in some instances between First Nations peoples and modern Western thinking. Since 2010, the Government of New Zealand has pursued an aggressive petroleum exploration programme to "unlock New Zealand's petroleum potential" (Key, 2010). Petroleum exploration is a novel activity for most areas of Aotearoa New Zealand and since the Deepwater Horizon[1] and Rena[2] disasters, the spectre of a catastrophic oil spill, along with scientific

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[1] The Deepwater Horizon oil-rig explosion in the Gulf of Mexico killed 11 workers and caused immeasurable levels of economic, environmental, social and cultural damage. See Windsor & McNicholas, 2012.

consensus on the climate crisis have become significant points of contest. The 'partnership' bond between the Government of New Zealand and the indigenous peoples of Aotearoa New Zealand, Māori, provides a unique basis for this study. However, since the exploration companies operating in the region are multinational, petroleum exploration is not just a local engagement; actors from across the country and globe become involved.

This paper is structured as follows. Section two is a review and synthesis of prior literature focusing on use of the arena framework, accountability and the sociology of risk. Section three will set out the research methods. Section four will examine the conversations with actors around perceptions of accountability for risk and consultation processes. The fifth section will provide a discussion around findings. Finally, concluding thoughts and calls for further research will be considered.

2. Accountability for risk

2.1 The arena framework in SEA research

Accounting and accountability for the social and environmental impacts of organisations have remained at the core of a significant sub-field of accounting research since the 1970s (e.g., Dierkes & Preston, 1977; Gray, Owen & Maunders, 1988; Tinker, 1991; Puxty, 1991; Gray, Dey, Owen, Evans & Zadek, 1997). A dominant strand of the empirical social and environmental accounting/accountability (SEA) research has focused on the annual financial, social and environmental reports of firms (Mathews, 1997; Milne, 2007). Increasingly, though, researchers are turning their attention to other entities, and other media by which entities discharge their accountability, and engage with stakeholders. Georgakopoulos and Thomson (2008) investigate the relationship between engagement activities and social reporting practices in the salmon farming industry of Scotland. They include communications among different stakeholders and further develop the arena framework presented in Renn (1992). They find social reporting is fragmented, driven by many factors and does not necessarily lead to a resolution of conflicts in the arena. They suggest research consider co-existence and co-evolution of different 'social reports'.

Dey and Russell (2014) apply the arena framework to explore the use of accounts in answering the question *who speaks for the river?* Examining the conflict between actors around the development of a hydroelectric dam on the River Garry in Scotland, they argue that the arena framework allowed them to identify significant accounting practices above and beyond those found in examining

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[2] The Rena was an offshore owned container ship which struck the Astrolabe Reef off the coast of Tauranga, New Zealand in 2011. Over 350 tonnes of oil leaked from the ship, as well as debris from containers. The wreck remains on the reef to this day, and it has been described as New Zealand's "worst environmental disaster" (Robson, 2012).

annual reports. The authors illustrate how a campaign to reform, rather than halt, the project used problematising external accounts as a strategy for media amplification, many of which were biodiversity accounts.

And more recently, Thomson, Dey and Russell (2015) apply and extend the arena framework to explore how activists in a conflict arena use external accounts to create change. The authors conduct a single longitudinal case study on the use of external accounts and other resistance practices by Action on Smoking and Health UK (ASH), who seek to de-legitimate all aspects of tobacco production, consumption and governance. The authors confirm that examining the accounting practices of social movements rather than corporations provides significant potential to enhance knowledge around accounting's ability to bring about social and environmental change. They find that the use of external accounts was a key tool used by ASH to "de-normalise and de-legitimate" (p. 811) tobacco related activities. This provided empirical evidence of the practice of "accounting "for the other, by the other" (Dey, Russell & Thomson, 2010, as cited in Thomson et al. 2015, p. 811).

2.2 Accountability

Sinclair (1995) points out that accountability appears to reside in a "bottomless swamp" (p. 221). The more definitive we attempt to render the concept, the more murky it becomes (Dahl, 1957 as cited in Sinclair, 1995). There is a large body of literature spanning several decades attempting to define and theorise the elusive term 'accountability'. Early sociological work seeks to construct and describe what an account is and why this might be provided. Mills (1940) explores the concept of 'motives', which can be considered as "typical vocabularies having ascertainable functions in delimited societal situations" (p. 904). The importance of an exploration into motives is to understand the reasons why actors provide different justifications for their actions. Scott and Lyman (1968) argue that "an account is a linguistic device employed whenever an action is subjected to evaluative inquiry" (p. 46). These devices are crucial to bridge "the gap between actions and expectations" (p. 46).

Dubnick and Justice (2004) suggest that a key to researching, operationalising and measuring accountability is to distinguish between accountability-the-word and accountability-the-concept. The authors argue that claims of accountability made by political and administrative reformers seem to regard the term as a universal cure for any challenge in governance. Promises made by these orators are rarely questioned and the development of an empirically grounded concept of accountability would enable these promises to be treated as testable hypotheses rather than "self-evident truths" (p. 4). The authors advise that accountability-the-concept can be "regarded as a kind of performative moral discourse, a form of governance that depends on the dynamic social

interactions and mechanisms created within such a moral community" (p. 12). The authors propose a framework for the empirical study of accountability which begins with three traits: the social relations that form the context for action; normative points of reference to compare with accounted for actions; and the processes or mechanisms by which the relationships result in particular actions by actors in those relationships. They suggest a useful path forward will be to try to understand how beliefs about what one is expected to account for are created and how responses to these beliefs lead to collective outcomes.

Gray, Owen and Maunders (1991) define accountability as "the onus, requirement or responsibility to provide an account (by no means necessarily a financial account) or reckoning of the actions for which one is held responsible" (p. 4). The authors also argue that the channel of accountability can be more important than the account itself (Gray, 1978, as cited in Gray, Owen and Maunders, 1991). Stewart (1984) develops a framework for the role of information in public accountability, the 'ladder of accountability.' The author argues that the increasing scale and complexity of government has resulted in the degradation of traditional bonds of public accountability, in both the providing of an account and the ability to hold to account. Stewart holds that information is power, but this information is a basis for judgment and action in the holding to account. Merely providing the information is insufficient, and without opportunities to hold to account, then public accountability cannot exist (see also Cooper and Owen, 2007).

Ranson (2003) provides a detailed literature review on different interpretations of public accountability from an education perspective. These include technical and generally more widely accepted definitions of accountability such as "to be accountable, conventionally, is to be 'held to account,' defining a relationship of formal control between parties, one of whom is mandatorily held to account to the other for the exercise of roles and stewardship of public resources" (Ranson, 2003, p. 460). As well as more sociologically derived definitions such as "to be accountable for one's activities is both to explicate the reasons for them, and to supply the normative grounds whereby they may be justified" (Giddens 1984, as cited in Ranson, 2003, p. 461).

Boland and Schultze (1996) provide an enlightening foundation for which we may build our understanding of accountability and how it can be socially constructed. The authors suggest that "accountability is the capacity and willingness to give explanations for conduct, stating how one has discharged one's responsibilities" (p. 62). This is similar to previous definitions but the authors expand on where this was founded. Accountability involves both an explaining of conduct with a credible *story* and a calculation and balancing of competing obligations, including moral ones. Here, the key introductions are the ideas that 'to account' is to tell a story, and that moral obligations are

included and must be balanced. Boland and Schultze (1996) elaborate that these two facets of accountability can be seen in the etymology of the word 'account'. "In the Oxford English Dictionary, we see that account comes from both the Old French *a conter*, meaning to tell a story and from the late Latin *accomputare*, meaning to compute" (Boland & Schultze, 1996, p. 62-63, emphasis in original). Remembering the roots of words, which the complexity of our society has rendered ambiguous, is crucial to understanding how these words can be socially constructed. Accountability thus entails the giving of an account as a narration of what occurred (a story-line) and the giving of an account as in a reckoning of money (Boland & Schultze, 1996, p. 63).

Sinclair (1995) notes that accountability is subjectively constructed and that it changes with context. The author performs a discourse analysis to examine changing forms of accountability among CEOs in the public sector, and argues that there is great value in interpretive perspectives to redevelop thought around phenomena like accountability. How society defines accountability is crucially "dependent on the ideologies, motifs and language of our times" (Sinclair, 1995, p. 221). Boland and Schultze (1996) support this stance with their assertion that organisations and accountability are social constructions and the narrative mode of cognition is the engine of that construction process. The authors go on to discuss the relevance of accountability as story-telling. At face value, a story can often be understood as a meaningful reconstruction of the world. Because of this, it is not provable by our common standards of analytic and cumulative logic. The narrative mode of accountability can therefore not "step outside of itself to corroborate its truth claims" (Lyotard, as cited in Boland & Schultze, 1996, p. 69). Instead, the narrator will appeal to things like common sense and other belief systems which will be shared between the narrator and the listener, meaning plausibility and believability are the basis for truth. This shows us that stories, and therefore accountability, are "anchored in a culture" (p. 69).

Shearer (2002) argues that economic theory "discursively creates the very conditions that render it applicable – thus enabling an imperialism that effectively opens the whole of human experience to economic description and prescription" (p. 549). Therefore, the social and cultural expectations of accountability will be a conception of "moral identity such that the reciprocal pursuit of private interest becomes the sole ethical imperative of subjects in commerce with one another" (p. 558). However, Shearer makes an argument for the need to establish accountability as "a moral phenomenon that both can and should be subject to ethical reflection" (p. 545). There is a general consensus within the accountability and related literature that we need an accountability to wider human and environmental purposes. Shearer (2002) concludes that:

> We must make our systems of account more responsive to the Other, both the other who stands outside of the market transactions of the economic agent *and* the subjectivity of the other as

Other who, entering into economic transactions, is transmuted into a commodity whose only worth inheres in appropriation (Shearer, 2002, p. 568).

Much accountability practice and research has focused on retrospective accountability. Because this paper seeks to focus on accountability for what could happen, the following examination of the sociology of risk literature will help to develop a framework to inform accountability for risk.

2.3 Risk

Talking about risks faces the immediate danger that everybody talks about something different (Klinke & Renn, 2001, p. 159).

Aven and Renn (2009) propose that a suitable definition of risk is "risk refers to uncertainty about and severity of the events and consequences (or outcomes) of an activity with respect to something that humans value" (p. 6). This incorporates uncertainty, which is an epistemological component of risk, as well as severity of events and consequences, which is the ontological component of risk. In this way, risks are not a state of the world but rather the events associated with the risk are. Risk is therefore subject to human values, judgment and constructions. It is unlikely that every individual or group active in an engagement will have the same interpretation of what the risk(s) of that engagement is/are. In this way, risk, just as with accountability, is a construct dependent on personal experience, ideology, exposure to media, social and political influences and personal networks (Dake, 1992). Since risk refers to the potential of a real outcome, it is both a social construction and a representation of reality (Dake, 1992).

Dake (1992) argues that cultural theory accounts for the social construction of risk in terms of three linked domains that constitute a way of life: cultural biases, social relations, and behavioural strategies. Dake defines cultural biases as shared beliefs and values that justify different ways of behaving. They are worldviews corresponding to different patterns of social relations. The author finds in empirical testing that those who hold an egalitarian bias found dangers associated with most technologies as great, and benefits as small. Those who have individualist and hierarchical leanings have quite different ranking preferences for dangers. The implications of this study are that worldviews equate to powerful lenses which act to magnify one danger, obscure another, and may even disregard others. Dake (1992) uses these findings to reject the 18th century notion that risks are evident to anyone with common sense for the idea that perceptions of risk depend in part on ideologies. He calls for a greater understanding of how socio-cultural systems and ecosystems interact.

2.4 Risk communication

The position of Renn and Sellke (2011) is that effective communication must be at the centre of any attempt to assess and manage risk. Risk communication must be present throughout the entire process from framing to monitoring impacts. According to Aven and Renn (2012) risk communication is the key element involved in developing an understanding of risk governance. The primary task of risk communication is creating a bridge between expert judgment and public perceptions of risk. The authors identify four major functions of risk communication to aid in informed decision-making. These are education and enlightenment; risk training and inducement of behavioural changes; promotion of confidence in institutions responsible for the assessment and management of risks; and involvement in risk-related decisions and conflict resolution (Aven & Renn, 2012, p. 1563).

Kasperson and Kasperson (2005) co-edited a detailed book on the subject of risk communication that includes a variety of strategies, common pit-falls and calls for further research. The authors suggest that the first generation of risk communication was synonymous with what we refer to as public relations today. It was about identifying the target audience, developing the right messages and communicating through the right channels. Next came the 'stakeholder express', which included limited public participation and stakeholder involvement, but this was often after predetermined outcomes had been decided on, so was relatively token. The primary constraint during these times was the failure of risk managers to listen and act upon feedback from the stakeholders or actors who were bearing the risk.

Kasperson (2005) presents six propositions on public participation and their relevance for risk communication and explores each of these in detail. The propositions are differences in means/ends expectations, the timing of the programme, the role of credibility and trust, the need for technical and analytical resources, differing thresholds of public involvement, and limitations upon current understandings. Proposition two, the timing of the programme, provides some useful insights for this research. The author refers to the most common form of inadequate programme timing as "decide, announce and defend" (Ducsik & Austin, as cited in Kasperson, 2005, p. 22). This is the idea that public participation is merely tokenism, and the risk manager or authority has a predetermined outcome in mind. The author also provides ample evidence of the alienating and often ineffective result of communication and engagement through public hearings, and stresses the need for the ability to act upon knowledge. The author argues that the risk communicator needs to develop a strong listening capacity to discern issues about distribution of risk and return. Often, risk debates extend far beyond institutional issues and tap into fundamental concerns about the

underlying values and overall worldviews of actors (p. 45). Renn and Sellke (2011) argue that it is "not the task of communicators to decide what people need to know but to respond to the questions of what people want to know" (p. 362). It is clear within risk communication, that a number of positions will arise in a risk arena, and risk communicators must take steps to ensure that all these positions are considered within decision-making.
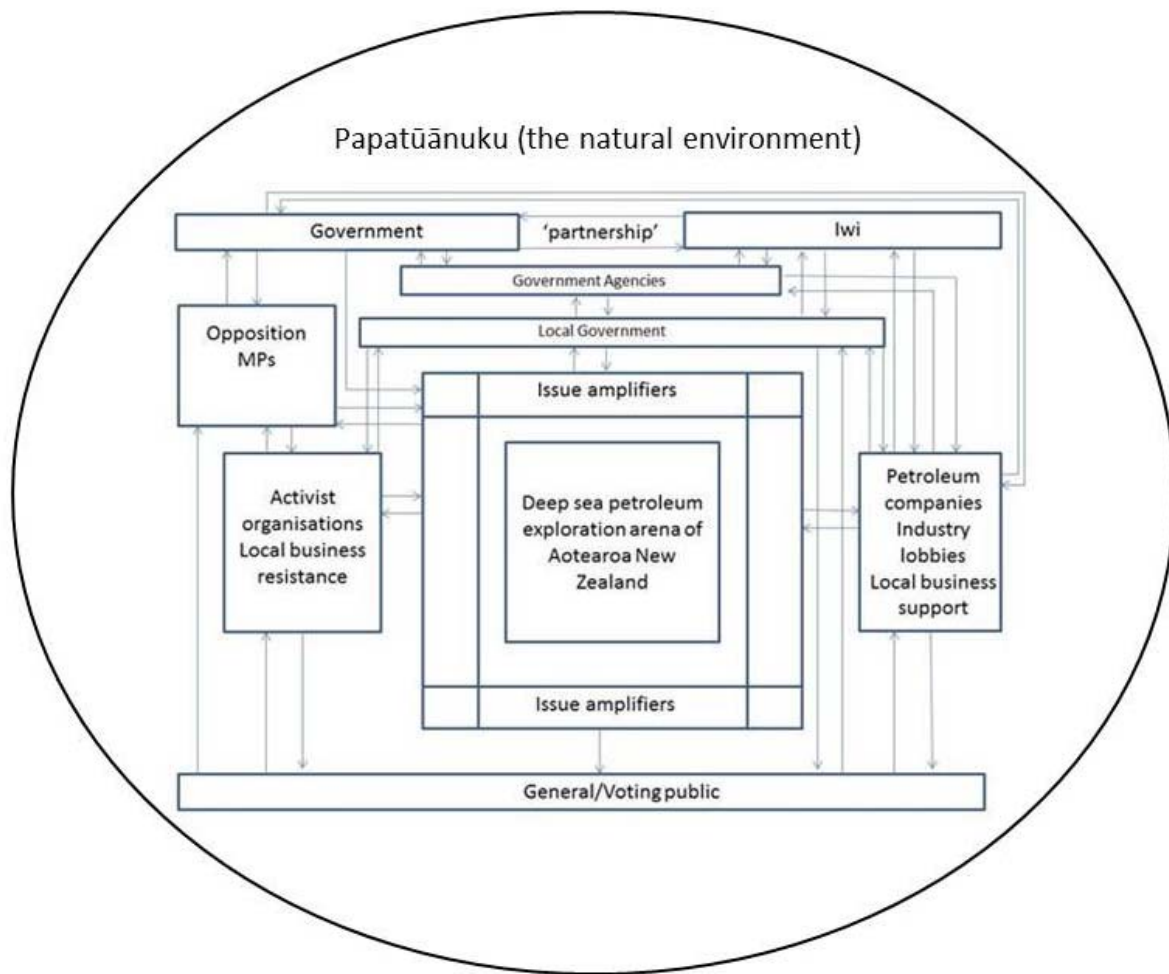
Two parallel themes have emerged throughout the accountability and sociology of risk literature. Firstly, that both accountability and risk are better understood as concepts rather than definitive words. In this way, both of the concepts are perceived differently by various actors, but these are diverse constructions of concrete outcomes. Secondly, once deconstructed to concrete outcomes, both accountability and risk communication require at least two features, the provision of information or an account, and the opportunity to act on that information or hold to account. We will therefore follow the leads of Stewart (1984) and Kasperson (2005) in examining perceptions and expectations of accountability for risk in the deep sea petroleum exploration arena of Aotearoa New Zealand.

3. Research Methods

3.1 The arena framework

This paper applies the arena framework conceived by Renn (1992) and then adapted to studies of social and environmental accountability by Georgakopoulos and Thomson (2008), Dey and Russell (2014) and Thomson, Dey and Russell (2015). This work seeks to build on previous applications by exploring perceptions and manifestations of public, corporate, and personal accountability by actors engaging around deep sea petroleum exploration in Aotearoa New Zealand. Georgakopoulos and Thomson (2008) advise that there is more needed to understand the social and environmental impacts of a company or sector than a single social report from a single participant. Understanding is composed of the information that flows from different engagements, and depends on what information is made available to other parties (Georgakopoulos & Thomson, 2008). Given the wide nature of the deep sea petroleum exploration engagement in Aotearoa New Zealand, which includes strong political and commercial support, strong political opposition, extensive media coverage, ardent activism, and indigenous engagement, we believe the breadth of information in the discourse necessitates an application of the arena framework. Figure 1 below illustrates the arena framework in an Aotearoa New Zealand context.

Figure 1: The Aotearoa New Zealand petroleum exploration arena

Papatūānuku (the natural environment)

Government — 'partnership' — Iwi

Government Agencies

Local Government

Opposition MPs

Issue amplifiers

Activist organisations Local business resistance

Deep sea petroleum exploration arena of Aotearoa New Zealand

Petroleum companies Industry lobbies Local business support

Issue amplifiers

General/Voting public

The arena framework allows the differentiation of stakeholders and the consideration of interactions and engagement dynamics around an issue (Renn, 1992) by altering the entity concept away from a single organisation towards an issue around which different organisations engage (Georgakopoulos & Thomson, 2008). The arena expands out from the false dichotomy of simple "antagonist-protagonist" (Thomson, Dey & Russell, 2015, p. 812) relations often illustrated in the media and opens up the potential for a complex web of interrelationships, engagement dynamics and therefore expectations of accountability relationships between a range of diverse and often polarised actors.

Further, in the framework, Renn (1992) proposes that power dynamics affect the nature of engagements and social reporting practices. Powerful participants can access all the information they require but less powerful participants may only have restricted access. Because of this, engagement activities may address power imbalances, for example, the sharing of data and resources for a common purpose (Georgakopoulos & Thomson, 2008, p. 1123). When a single

multinational corporation, Anadarko, has assets equal to almost a third of Aotearoa New Zealand's GDP (Anadarko Petroleum Corporation, 2015; Statistics New Zealand, 2015), as well as over 3,000 times the assets, and 400 times the revenue of a regulator (Environmental Protection Authority, 2015), then there will be imbalances that need addressing. Thus, it is necessary to apply a framework to the engagement, which includes the consideration of power imbalances.

The arena describes the symbolic location of actions, social or political, which influence collective decisions or policies (Renn, 1992, p. 181). The arena provides actors with the ability to engage with decision makers and influence outcomes. Behaviour is not defined by traditional roles and routines, actors may use innovative approaches as well as traditional methods. However, arenas are regulated by norms and rules. Actors can abide by these rules or ignore them if they feel they will not gain public support, or if the rule enforcer is not powerful enough to regulate actors who violate the rules. The arena and its rules are not static, interactions may change the rules as they occur, and social and political actions may evolve as "actors experience the boundaries of tolerance for limited rule violations" (p. 184). Renn (1992) argues that the arena gives researchers a clearer understanding of "the structural factors that shape interactions among actors and influence the outcome of social conflicts over risk" (p. 180).

Renn (1992) refers to the *evidence trap*. This is the idea that finding a compromise during a conflict requires agreement on evidence. Each actor or group in the arena can provide conflicting evidence about impacts, probabilities and likelihoods. Which evidence is right or represents the truth? This conflicting evidence makes it difficult to reach a consensus. Most members of the public are often confused and frustrated by the competing evidence claims and the resulting ambiguity presented by different actors. The public has developed several strategies to deal with this confusion and frustration, which can often lead to credible information being rejected if it challenges belief systems. Social actors tend to use moralisation and polarisation to mobilise support because it provides them with value commitment and social influence (Renn, 1992, p. 192). As the conflict approaches resolution, often evidence is contested so it is not able to play a substantial role in compromise. Value commitment and social prestige are polarised between adversarial actors and their supporters.

Thomson, Dey and Russell (2015) extend the arena framework by evaluating engagement activities, theorising around actor intentions and states of conflict, as well as the consideration of multiple, interacting conflict arenas. According to the authors, this development allows a more considered exploration of long-term activist campaigns, involving reflexive engagement among actors and across arenas. This is an important development in the context of this study which is a new, but

ongoing conflict with no end in sight. In this "dynamic conflict arena framework" (p. 809), Thomson, Dey and Russell argue that action by activists needs to be evaluated in three ways: new visibilities created; the entity they are seeking to transform and; the level of transformation sought.

The social arena framework provides a sophisticated and powerful instrument to analyse the discourse surrounding issues and risks in particular. It helps to clarify the actuality that often risk conflicts may not actually be about risks but the symbolic issues and actions involved in the risk debate. Previous work has focused on perceptions, actions and social phenomena of engagements without acknowledging the social, political or cultural context. The framework provides a tool to examine the structural rules and norms within the arena as well as the perceptions of the actors. This research then seeks to extend prior understanding of the arena framework by empirically exploring the perceptions, expectations and manifestations of the concept of accountability within a relatively new, but increasingly contested conflict arena.

3.2 Interviews

Data collection was undertaken through semi-structured conversations (Walton, 2007) with key actors engaging around the arena. This was supplemented by reviews of documentation and media to provide context. The conversations heard the stories of the conflict (Walton, 2007), and provided accounts of insiders' interpretations of the context (Phillips & Hardy, 2002, as cited in Walton, 2007). 17 unique interviews were conducted, 16 individual conversations and one group conversation. The conversations were conducted between 30 December 2014 and 27 March 2015 around Aotearoa New Zealand and lasted between 30 and 90 minutes each. Interviews were recorded with the permission of participants. The majority of these actors were willing to be acknowledged by name and have their comments attributed to them, but to protect the identities of those participants unwilling to be acknowledged pseudonyms were given to all participants. We worked together to come up with suitable role descriptions. Participants were given the option to review and confirm quotes and ideas attributed to them. Email was the main form of contact. Every participant but four responded, and interviews were arranged if both the researcher and the participant felt it was necessary at the time. A rule enforcer suggested other more appropriate contacts, two industry participants, one industry supporter and one iwi[3] representative did not reply at all. Participants included government agency representatives (2), opposition members of parliament (MPs) (3), iwi members (3), climate and oil free activists (4), affected business owners (2), city councillors (2), a journalist and an industry representative.

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[3] Iwi is a broad term taken to mean an extended kinship group, tribe, nation, people, nationality.

4. Perceptions of accountability

Transnational corporations are only allowed to operate in regions where their operations have been sanctioned by the governing body - in this case the Government of New Zealand. In Aotearoa New Zealand there is generally a trust placed in the public sector to protect public interests, but there is also an expectation of corporate and individual responsibility within society. Thus, three levels of accountability emerged from data collection; corporate, public, and moral/personal.

4.1 Corporate accountability

Two participants discussed what they expect from industry. One of these was 'internalising externalities' or the polluter pays principle. Sam, a climate campaigner argued that she would like to see companies "actually paying for the damage that they create, I mean they're not even potentially going to pay for potential damage. So that makes it so much more economically viable for them[4]." Pam, a tourism operator, challenged the shareholder primacy principle which, despite theories of corporate social responsibility and legitimacy, is the fundamental driver of corporate behaviour. "It's got to be about looking to the future, looking at what they're doing and how that's going to affect their children, and their children's children. Not just how much money they as a company are going to make." This is an example of trying to moralise the industry.

When it comes down to it, the petroleum industry will explore for, and produce petroleum. It is up to a government to decide whether or not that is an acceptable activity for a region, country or globe, and it is up to the people to elect that government. Therefore, we did not find a lot of expectation of industry from participants – most saw the onus on the Government. Faye, former opposition MP, and current climate campaigner reflected:

> It's quite a large stretch to expect a United States owned oil drilling company to be accountable to the likes of me. I mean from a moral point of view, yes, anywhere that you want to drill you should be connecting with the people who live in that area. But they're from a different nation, they expect to have to engage with the laws of the country where they're going and they expect that to be enough. So the people who really need to be accountable to us are the Government, who pass those laws (Faye).

There was indirect agreement with this sentiment from Graham, an industry representative. To him, accountability was "about being clear, transparent and upfront about what you are doing and then similarly being clear, transparent and up front about whether you achieved that or not." This takes

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[4] We have actually seen an incremental move towards this recently with government officials, under pressure from the Green Party, working to lift the minimum insurance equivalent carried by oil rigs from $27 million, which would not even cover the costs of the Rena disaster (Frykberg, 2015).

the view that the industry will do what they are there to do, but they will be open and honest about it.

4.2 Public accountability

When asked about the Government's role in deep sea exploration, Yani, a climate solutions campaigner responded that "these are public resources, they're in public ownership and the Government is the custodian of those on behalf of the population." Fran, another activist, shared the sentiment that this is a public decision. "Our Government aren't really taking into account that this is a decision that needs to be made by the people of New Zealand as opposed to by the people that are sitting in parliament." Sam, a climate campaigner, merely wanted to "feel like I was being listened to, and any concerns at all were even being listened to." This demonstrates a desire to be able to partake in an official dialogue around the activity, despite the outcome. It is an indication of the tension between representative democracy, where an elected government has a mandate to do anything, and participatory democracy where the public is included in decision-making. Both of these tensions must be considered when exploring interpretations of accountability.

Faye, in her experience as a former legislator, took a holistic view. She claimed that at the public level there are two forms of accountability "you need consultation with people, and you also need the protection of the technical standards." The technical standards being the legislation and regulation around a particular industry. The other current or former MPs we talked to all shared this sentiment – that accountability occurred during the legislative process. Wendy argues that "accountability, to me, needs to be proactive. Accountability isn't something we need to measure or think about after something bad happens. Accountability for me is having the right regulatory framework in place before we allow things to happen."

4.3 Moral/personal accountability

A small number of participants painted a picture of accountability laced with morality. Fran, an oil-free activist argues that every single New Zealander is responsible for what occurs in their country. "If a spill were to happen we'd all have to be held partially accountable because we let the decision be taken out of our hands in full knowledge that it was a reckless and dangerous idea." This view takes a personal responsibility to what is happening around oneself, and it is about accountability to the Other. The most important Other, in terms of oppositional response in this arena, is future generations. Henry, an opposition MP, argues that "at its heart, accountability is being able to look your kids in the eye and know that their future is protected. You're on a path to a safe future for

your kids, but also a stable, prosperous future." This responsibility to future generations is the most common use of language to frame responses by climate and fossil fuel activists.

Andy, a climate campaigner took a moral view of accountability. He argues that the point at which you have a breakthrough in communicating with others is "when you force them to consider the moral veracity of their decision." Here he is talking about the public as well as governmental and industry actors. Andy suggests that people will behave according to social norms, but the "norm is not necessarily the right thing, or the moral thing, even in your own view. You don't necessarily always do what you think is the morally correct thing to do, you do it because it's generalised behaviour." Here he is talking about how people act, and why they act that way. But what is moral accountability?

> Accountability is the deep and thoughtful reflection on whether the actions we are taking or not taking are really good enough, are really sufficient for us in ourselves, to the best of our ability. Evaluating what we want for our present, what we want for our future, and what we're responsible for, in terms of our community, our society, our family, our world, and our environment (Andy).

This is very much an individual responsibility for how one's behaviour relates to the Other. He says that moral action should always be about the Other, rather than the self. It is "about how your actions are going to have an impact on others. That's when you take a moral decision process and you should choose to take that because you should just choose to take that." This is at the individual level but Andy takes moral accountability to a societal level. He emphasises the importance of critical self-reflection in society, but especially by individuals in positions of formal power "irrespective of whether it's the position of their party, irrespective even of public opinion. Public opinion can't be a measure of moral right." Societal decision-making comes back to the Other also. "It is important that we are actually considering the Other, and the Other being the immediate Other, and the long term Other - the future generations, the people that rely on us."

4.4 Katiakitanga[5]

Serena, who identifies as Māori and works with a number of rūnanga[6] and environmental groups considered accountability to be "always wanting good outcomes for people and the environment, so when I think of being accountable, that's what I'm thinking of." "I can't see it as not relating, when I say good environment for people and community, that then takes in their welfare, their health, and their education." In traditional neoclassical terms, accountability is generally associated with

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[5] Kaitiakitanga is a Māori cultural value which translates roughly to imply guardianship, protection, care and vigilance (Kamira, 2003). It introduces the idea of an intergenerational responsibility and obligation to protect, rather than implying ownership (Kamira, 2003).
[6] A rūnanga/rūnaka is a traditional assembly, gathering or tribal council.

providing an account for financial resources, but according to Serena, it is about much more than that. "We do talk economics now, because we realise we need money, but it's about people's wellbeing and I don't believe people can be well and healthy, if the environment isn't. The two run together."

When we asked Serena whether she felt like she was able to act as a kaitiaki (guardian) in the deep sea petroleum exploration arena, despite some disillusionment with her power to enact change, she responded that yes she had. "I would hate it if we hadn't, but we've been active. We've been very active and that's the main thing." "I don't think we've been successful in achieving what we want to achieve, but listening to people, sharing information, and creating the ability to have the conversation and kōrero[7] I think is really important."

Not a single participant reduced accountability down to providing a traditional financial account, so it is clear, from all actors in the arena that accountability is about more than this. The tension is between issues of inter versus intra generational equity – accountability to current or future generations, as well as anthropocentric versus non-anthropocentric accountability. Despite this, there was a general theme of accountability to the Other. The conflict is over who or what is the Other. In general though, the most common themes emerging around accountability came down to process. It was about involving the public in decision-making, at all stages of the process. During the interview process it emerged that a key mechanism of the sort of accountability sought by the majority of actors, from around the arena, involved engagement, consultation, and strong dialogue.

4.5 Manifestations of accountability: Consultation

Under the most recent piece of petroleum-related legislation, the Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012, petroleum exploration is classified as a non-notified activity. This means that an application for a marine consent for petroleum exploration is not publicly notified, so long as certain regulations are met (Exclusive Economic Zone and Continental Shelf (Environmental Effects – Non-notified Activities) Regulations, 2014). However, under Te Tiriti/The Treaty o/of Waitangi[8] settlement process, national and local bodies are required to give consideration to, consult with, or include Māori in the formulation, implementation, or delivery of public policy (Ruckstuhl, Thompson-Fawcett & Rae, 2014). In addition, central and local government must give consideration to the principles of Te Tiriti/Treaty, and one such principle is 'partnership'. The partnership approach emphasises the continuing and on-going nature of resource usage that requires continual dialogue (Ruckstuhl, Thompson-Fawcett & Rae, 2014).

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[7] Speech, narrative, story, news, account, discussion, conversation, discourse, statement, information
[8] See Jacobs (2000) for a discussion and history of Te Tiriti/The Treaty of Waitangi from an accountability perspective.

This means that the key engagement between Government, industry and the public was during iwi-consultations on maraes[9]. A number of interviews touched on this consultation process. In this particular piece of research the consultation processes discussed were referred to as a *fait acompli*, monster out of the bag, lip service, box ticking, a public relations exercise and an outsourcing of the Government's responsibilities. However, several actors felt that the process was relatively empowering, despite not getting exact outcomes, and it depended on where and when the consultation happened during the process.

Pam and John, tourism operators in Kaikōura who did not consider themselves activists "by any stretch of the imagination" attended a consultation with Anadarko and representatives from the Government on the Takahanga Marae[10] to ascertain the benefits for the region from oil exploration. When asked for their views on the benefits to Kaikōura or the country, Pam responded that they "were hoping that would be one of the things we could come away with, being able to weigh it up, but we didn't come out in any way, shape or form convinced." During the meeting John just wanted to ask "well hey, it's too late, we've let the cat out of the bag, why are we having these meetings now when the Government has already decided that these guys can go ahead and do that?" The impression that Pam got was that "they're doing it because they have to, not because they genuinely care about any given community." Consultation is not actually consultation if the consulting party has a predetermined outcome (Kasperson, 2005).

Graham, a prominent industry representative with a background in community engagement, provided the industry's point of view on consultation.

> The consenting regimes are generally seeking to have people talk to communities, and even if they weren't… Well best practice would indicate that they would. If you lose the trust and confidence of the communities in which you operate, you'll be pretty short lived. Our industry really values that (Graham).

From Graham's perspective, consulting with the community appears to be just as important for industry as it is for community. This would seem to confirm Kuruppu and Milne's (2014) argument that legitimacy is a 'license to operate' which provides some measure of society's 'acceptance' of a company's operations. According to the authors, this is especially rendered through company-local community relations. However, is it the industry's job to consult with the public on what they are going to do when the Government that represents that public has been put in place to protect their interests? Several of the actors we spoke with thought it was a buck passing activity.

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[9] An open area where formal greetings and discussions take place.
[10] The place where Ngāti Kuri gather to kōrero and dialogue (Kaikōura)

> I don't think that it is the company's job to consult with the community. I think that there's a step that has been missed, which is a conversation between the Government and its people about whether or not an activity is appropriate or right in a community (Mary, a city councillor).

Rachael, a Māori academic engaging with the mining industry, agreed with this sentiment when it came to iwi consultation. Referring to the Government's partnership obligations with iwi, Rachael argues that "what I think they're doing is outsourcing their responsibilities." An important question to ask is what do these engagements mean for the affected rūnanga? According to Rachael, it is not just about having a meeting, it is about "meeting them [industry and government] to understand why we would want to engage and what elements that we want them to really understand about us. This is not about giving position, this is about deciding where the line is for us." Serena reflects on this. "We have huis[11] to come together and to understand… you don't know because you're still learning what it's about." Iwi and communities not knowing what a consultation or activity is really about can be incredibly detrimental to the effectiveness of the consultation process. Serena suggests that the huis would be more effective "if we had had time to work with the community, to be facilitated as a community, to talk about the issues." The lack of preparation meant that "whether you're coming armed with correct information is another story." "We brought everyone to the party to try and understand, to try and have a conversation with the Government and with Anadarko… but we needed huis before then." This indicates the importance for iwi, but also for any actor looking to engage seriously with the government or industry, of time and information to be able to prepare an argument before a consultation. Kasperson (2005) stresses the importance of timing in a communication programme as well as the importance of the ability to act upon knowledge rather than just be provided with it, which is echoed in public accountability literature by Stewart (1984).

Graham, the industry representative, was able to provide an explanation of the necessity of iwi engagement and consultation from the industry's perspective. Using an example of training iwi representatives in marine mammal observation, he argued that "rather than pay lip service to people," the industry can "actually try to tangibly make a difference, actually do something that is meaningful for them." He referred to this as a "tangible expression of kaitiakitanga," which can be taken to mean an industry perspective of enabling Māori to actively participate in the guardianship of rohe (territories).

We asked Rachael for her opinion – as an academic who represents her rūnaka – on whether partnership and kaitiakitanga were present, or enabled during this consultation process. She answered that it is a lot more complicated than this simple question, but that this particular process was not partnership. The iwi's partners are the Crown. "Our partners are not oil and gas companies

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[11] Gathering, meeting, assembly, seminar, conference

so we just need to be clear that there's a distinction there. The Crown puts it onto its agencies to say 'how can we show that we are a partnership?'" We had to clarify, for this research, what the 'Crown' actually means. Serena "expects relationships with all, from bottom to top" of government, including agencies, representatives and ministers "because we see the person on the bottom as just as important as the minister. There's a hierarchy and that's fine, but yeah… Every level, as all the people are doing really important things."

Serena expects to be treated as a partner of the Crown, but "different agencies do that differently, and there's only a few who seem to realise that they're our partner." She cites the Department of Conservation and Environment Canterbury (a regional council) as good examples, but when we asked her whether she feels like she has been a partner in this process, she replied "No, it's like 'we've got to do this', it seems, 'so we're just going to go through the motions and pat you on the head like a small child.'" We asked her what could be done better to enhance this partnership. "Well if it could be demonstrated that they're actually listening to some of the issues… Whether I accept it or not is neither here nor there… I don't feel heard." Serena continues that "there have been individuals in this process who I've talked to, from Anadarko, and from the Government, who have been very, very nice people. Who I've felt have listened to me, but they don't have enough power" to make any tangible difference. Sarah, an opposition MP, suggested that a reason for this may be that under the current Government, the Ministry of Business Innovation and Employment "has got even bigger, so it's much more difficult to influence. It's a bit like the titanic, a super-liner, changing its direction is quite difficult." This issue was noted by Stewart (1984). This has been a recurring theme throughout iwi engagements with the 'Crown' and it has informally been referred to in the past as a many headed hydra.

This outsourcing of the Crown's partnership responsibilities created an issue which was observed and considered by iwi and the industry. If the Crown has not consulted with iwi as a partner at the outset then every single company must do this, every single time, with every single iwi. "Our rūnaka, like a lot of hapū[12] and iwi up and down the country, has been bombarded with requests for engagements with oil and gas companies for about the last five years" (Rachael). Graham, the industry representative provides an explanation as to why the engagement process may be more of a burden to some iwi than an opportunity. "For iwi, engagement with a petroleum company is one of 20, 30, 50, 100 things on their agenda." He even followed up some weeks later about having mulled over this exact point. "I am mindful of the responsibilities that these groups feel to engage and project their values and aspirations, but often with the scarcity of resource to do so." This is a

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[12] Sub-tribe

problem at the iwi and hapū level, but it is also required in the "legislation framework (e.g. the RMA[13]) which stipulates engagement to occur with iwi, for example, but without the provision for resources to enable iwi to do this." Serena supports this sentiment. "We are very short on people resources, with people who are involved with the environmental area. That's the area that I have put all my energies into, and that's probably the area that our rūnanga is most active in." The Crown has transferred the responsibility to engage with communities and iwi to companies and regulators, after the inevitably of the activity has already been confirmed. This opens up a floodgate of consultation requirements for industry, regulators and iwi. These consultations require resources on all sides, and can put strain on the process because of this.

5. Discussion

This research has confirmed Gray et al.'s (1991) argument that the channel of accountability can be more important than the account itself. Accountability involves both an explaining of conduct with a credible *story* and a calculation and a balance of competing obligations, including moral ones (Boland & Schultze, 1996). It is not just about explaining one's self against a pre-determined set of check boxes. Instead, "it involves active enquiry – listening, asking questions, and talking – through which the relevance or accuracy of indicators can be understood in context" (O'Neill, 2002, as cited in Roberts, 2009, p. 966). This emphasises the importance of the process of providing of an account as well as the ability to hold to account (Stewart, 1984). Therefore, accountability for risk in this context has three fundamental features. First, to account for risk, is to provide a credible story about what is happening now, what could happen next, how one will respond, and why an activity should or should not go ahead. Second, to be accountable for risk is to put in place mechanisms for affected actors to act upon the account in order to hold the accountor accountable. Finally, these two features have to consider the third party to any accountability relationship, the Other. The Other has not traditionally been considered within accountability relationships, but also provides the most contentious issue in regards to definition.

5.1 Story-lines

How society defines accountability is crucially "dependent on the ideologies, motifs and language of our times" (Sinclair, 1995, p. 221). In this research, we have seen two relatively powerful story-lines appealing to fundamental drivers of human behaviour, prosperity and compassion, but with completely different outcomes. Both of these story-lines are fighting to appeal to public opinion. They are story-lines fighting for the definition of the Other. One is the intragenerational Other,

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[13] Resource Management Act 1991.

creating wealth and prosperity through petroleum exploration now. The other is the intergenerational Other, fighting for a stable climate for future generations, species and ecosystems. Archel, Husillos and Spence (2011) refer to these as a dominant discourse and a heretic discourse and found that for the most part the heretic discourse had been captured through institutionalisation by the dominant discourse and that stakeholder consultation processes are problematic for this reason. This could explain why some actors in this arena refused to engage in the scant consultation processes on offer, and instead protest. But to avoid this capture, an ally story-line is needed that is "incapable of assimilation to the logic of economics" (Shearer, 2002, p. 569). Kaitiakitanga has been a part of Māori culture since well before the discourse of economics was dominant. Although the concept of kaitiakitanga can encompass economic wellbeing, the inescapable connection between social, economic and environmental wellbeing through whakapapa[14] may be too powerful for assimilation. This has the ability to gain traction as a dominant story-line. Andy, a climate campaigner suggested that a powerful moment in his involvement in this arena was when Tā[15] Mark Solomon of Te Rūnanga o Ngāi Tahu (Kaikōura) stood up at the Takahanga Marae and thanked Anadarko for coming to talk with them, but asked them to return so he could *show* them what kaitiakitanga meant. Serena, also from Kaikōura, was asked what she would have shown them. "It can often be practical things, but I think I would show them some of the work we've been involved in and what we've achieved." Serena talked about the difficulty of explaining "the relationship that we have to our environment" in words. "Sometimes it's really hard to just explain a way of life.*"*

Serena took the initiative to show other non-Māori Kaikōura residents what kaitiakitanga really meant and this has emerged into a powerful collective movement for environmental protection. The idea that economic, social, and cultural prosperity in Kaikōura and beyond is fundamentally linked to the health of the environment through whakapapa is incredibly appealing. Kaikōura being so closely interlinked to the natural environment in which it resides is a useful case study to examine how the concept of kaitiakitanga may be moved to the centre of the engagement. This approach to kaitiakitanga through education raises interesting ideas for accountability. Namely, how is the account or accountability to be performed? It can be written, spoken, shown or, most importantly (so it seems), practised. This harks back to the old adage 'actions speak louder than words.' Accountability through action has recently been explored by Parker (2014), who argues that corporate social responsibility can be driven by organisational leaders' moral responsibility and a connection between their personal beliefs and action for a common good. Using historical evidence,

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[14] Geneaology/ancestry. Whakapapa establishes people as an inseparable part of nature, and says that all things - human and environment - are related through ancestry (Rae & Thompson-Fawcett, 2013).
[15] Sir, knight.

Parker found that in the cases of Cadbury, Lever, Owen and Salt, social accountability was discharged through action consistent with a personal acceptance of responsibility for others.

5.2 The arena in the risk society

What we have seen in this arena is very much a "decide, announce and defend" (Kasperson, 2005, p.22) strategy of risk communication and accountability on the part of the Government. At the moment, New Zealand is still on the 'stakeholder express' which includes limited public participation, but after predetermined outcomes are decided on (Kasperson, 2005). We can see this clearly in responses from participants. Several of them cherished the opportunities to engage either through iwi or council, despite not getting the outcome that they wanted. Opening up the process for more public participation at the early stages could achieve a more constructive dialogue between polarised actors within the arena. A significant part of the outrage in this arena appears to be the lack of public participation rather than just the activity itself. Decision-making authorities must embrace the "openly uncomfortable and discomfiting" (Byrch, Milne, Morgan & Kearins, 2015, p. 18) reality of agonistic pluralism, and surrender their attachment to finality (Byrch et al., 2015).

Kasperson (2005) argues that informing and public participation should occur early, and continue throughout the consideration and decision process. Successful risk communications are those where the increase in information is tied to an increase in the potential of the public to act upon that knowledge. This would be the next step for the Government and industry to take if they are serious about public engagement. For many permits and areas it is too late, but these are just exploration permits. If at the time of production permits being issued, more public participation was enabled, this may be an opportunity for serious dialogue.

5.3 Responsibility

According to Sinclair (1995), "the management of one's own and others' accountabilities requires strategies tied to an understanding of language and ideology, values and ethics, emotion and motivation" (p. 221). This argument indicates how actors, sometimes within coalitions, expect and discharge accountability for risk around an issue. A general pattern emerged that the greater the risk aversion of a participant, the greater the level of accountability they expect from the Government and industry. In general, the participants at this end of the spectrum felt a greater responsibility for their role in the arena to the Other.

> I was there on behalf of the whales and the dolphins, and the marine ecosystem. My responsibility is to protect those things that really matter in life. My responsibility is to protect the ocean ecosystems, our future, our grandchildren and everybody's grandchildren, and vulnerable people against big money, big oil, and big industry (Faye).

In general, these participants were taking a long-term view. "For me it's not about short term jobs, it's about broader issues around sustainability with the economy" (Mary, a city councillor). Rachael saw that her "interest as an academic is really to understand that [the risks of an activity] so as to be able to develop good policy for our Rūnaka." Serena believed that her key responsibility was to "look after the environment. I think if I can look after the environment then that looks after the people within it as well." The arguments are around the long term prosperity of society, rather than just ecology, including economic, social and cultural prosperity. As Beck (1992) argued, through their consequences, environmental problems are social problems. They are problems of people, our history, our living conditions, our relation to the world and reality, as well as our social, cultural, economic and political circumstances. In 1992, Beck wrote that "nature is society and society is also '*nature*'" (Beck, 1992, p. 81). This holds even more true today.

Unlike previous studies or criticisms of accountability, this research has revealed that the *idea* of accountability to the Other, an accountability which considers more than traditional financial stewardship, is being expected and discharged in this arena. Conflict arises over *whom* or *what* exactly the Other is. The Other for some actors is producing wealth within society now, at the expense of the ability to produce wealth, equitably, in the future. For different actors, the Other is represented by future generations, different species, and the environment itself. The prevailing economic discourse does extend the idea of an account for more than just financial resources, but only marginally. It is about securing wealth for contemporary society to produce schools, hospitals and roads. The alternative discourse about the intergenerational Other broadens the boundaries of the societal conception of accountability. These discourses are both flowing through the arena, and sometimes colliding. Many actors talk about creating wealth for future generations through the economic opportunities of renewable energy, and sometimes actors talk about providing economic wealth for future generations by securing Aotearoa New Zealand's energy future through petroleum resources. Either way, actors are trying to appeal to the public with the most credible story. Therefore, any engagement needs to be open to ideological poles; accountability should therefore aim to take "ideological conflicts seriously" (Brown, 2009, p. 313).

6. Conclusion

Using the arena framework as an investigative tool has enabled the engagement among actors around the contentious issue of deep sea petroleum exploration to be examined in the context of the existing power structures of Aotearoa New Zealand. In practice we have seen an over-accountability in terms of provision of accounts by all actors, leading to confusion and distrust and an under-accountability in terms of the ability to hold to account with the reduction of opportunities

for public participation. This paper has contributed to the stream of social accounting research drawing on Renn's (1992) arena concept by examining actors' perceptions of accountability for risk. During this examination we have discovered that theorising around accountability being about more than just the provision of an account is consistent among affected actors. The point of contention is about the definition of the Other, the third party to these accountability relationships who affected actors claim to represent.

We have shown that what actors expect from accountability in this arena of deep sea oil exploration is in line with what actors see as their personal responsibility. What is expected for accountability in this context is not an account of what is *going* to happen and certainly not what *has* happened. Nor is it simply the right of response to, or the right to act after, an account of action is provided. It is in this context an 'account of responsibilities' which is rendered (or not) through a *process* of engagement and consultation that meets with approval. To be heard and listened to emerged time and again as significant, even if this does not result in a changed outcome: a process that provides the right to 'bear witness' and 'have a say'. It is the responsibility of decision-makers to consider the Other in decision-making and when considering the Other, to consider the risks, both techno-scientific, and sociologically derived, in these activities. In this way accountability and the process of risk communication are one and the same. According to our findings, accountability can no longer be considered providing an account for one's actions in strict financial or neoclassical terms, or even in broader terms of additional and extended social and environmental information. Emphasising its process, Shearer (2002) argues that accountability needs to be established as "a moral *phenomenon* that both can and should be subject to ethical *reflection*" (p. 545, emphasis added). This research found that almost every activist raised this idea in some form or another, and applied it to their actions and objectives.

This paper has shown that in the deep sea petroleum exploration arena in Aotearoa New Zealand, what actors expect practically from accountability is the ability to 'have a say', and have it listened to by authorities. This ability to 'have a say' did not necessarily have to affect the final outcome, it was about actors feeling that they were considered, that they were valued, that they were partners; that they were part of the process of accountability. There is significant insight for this conclusion within the agonistic democratic accountability literature. A concern is that the emphasis on a fully inclusive consensus that works to silence dissent makes it easier for dominant groups to accuse other groups of being unreasonable (Brown & Dillard, 2013). This official dialogue has simply not been allowed for in the current regulatory framework around deep sea petroleum exploration, and has sparked significant resistance. When the industry and public agencies are engaging at a level *above* what is formally required because it is the acceptable social norm, it indicates that the

regulatory framework, although brand new and 'world-class', is lagging behind the 'social norm'. This is a significant implication for engagement, because it shows that increasing public participation and inclusiveness will be a step forward from the current situation, even if the decision outcomes remain unchanged. Being excluded seems to be regarded as a fundamental instance of unaccountability. Working to include these voices more cohesively into a decision-making framework has the potential to transform antagonistic engagement (Connolly, 2005, as cited in Brown & Dillard, 2013).

The concept of kaitiakitanga also has transformative potential if taken seriously, yet this will be difficult. Based on our findings, kaitiakitanga is not something that can easily be spoken of, or written about, or even shown or demonstrated. Neither is it an accountability process that is easily adopted. Kaitiakitanga appears to be a cultural practice that is lived. Growing use of the term may help shift ideas, and growing collaboration between iwi and activist groups as well as iwi and industry can help shift the discourse around the importance that kaitiakitanga plays in fostering relationships and communication channels between these diverse actors, including non-human species. An important step may be through education, at early childhood, primary and tertiary levels.

This research has uncovered that perceptions and expectations of accountability in the deep sea oil exploration arena of Aotearoa New Zealand comes down to process. Although there are reflective and moral elements to these perceptions, the experiences and expectations that actors describe involve two concrete aspects, the account and the forum to hold to account, with a less concrete caveat, an acknowledgement of the Other during this process. This develops an understanding of accountability for risk within an arena framework. It has also uncovered the importance of recognising and embracing difference in decision-making processes, particularly emphasising the importance of acknowledging differences in world-view in an Aotearoa New Zealand context. We hope that by embracing this difference and enabling opportunities for participation in decision making more equitable, just and ecologically sound decisions can be made.

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