Accounting, Ecology And Society: Mapping The Discourse Of The Cook Islands Proposed Seabed Mining Industry

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Abstract

The transition from carbon based fuels towards renewable alternatives is commonly known as a the 'green transition' and is linked to a rise in demand for battery based technologies which in turn necessitates an increase in the demand for the minerals from which they are formed. This demand has led to the exploration of new sites of extraction, including the seabed, which provides the overarching context of this thesis as The Cook Islands is one such nation currently assessing the viability of this industry within its exclusive economic zone. At the time of writing this is an industry that has never been launched on a commercial scale and despite a developed literature upon the potential implications of this industry upon the environment the accounting literature related to this practice is in its infancy. Therefore, offering this thesis an opportunity to contribute to the accounting literature through granting voice to the concerns of stakeholders and considering the manner through which reporting upon these perspectives maybe facilitated.

These concerns include both social and environmental discourses, each containing numerous contrasting and conflicting understandings that are presented in order to understand the conflicts that define this arena. This study is framed through the lens of Postmodernism, specifically through the work of Zygmunt Bauman, which provides an understanding of the connections between accounting, knowledge and society. In turn, a series of maps are formed through the method of situational analysis to consider the positions taken in relation to both environmental and social concerns expressed in 20 interviews and 57 items of secondary data. The maps produced from this enquiry form a

‘topographic’ analysis of the conflicts and discursive techniques that define the engagement, forming the basis of recommendations for future accounting shaped by a desire to meaningfully represent the perspectives of each stakeholder group.

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Abbreviations

ESG- Environmental Social Governance

FASB- Financial Accounting Standards Board

GRI- Global Reporting Initiative

IFRS- International Financial Reporting Standards

IUCN- International Union for Conservation of Nature

ISA- International Seabed Authority

NGO- Non Governmental Organisation

UNCLOS- United Nations Convention on the Law of the Seas

WWF- World Wild Fund for Nature

Chapter 1: Introduction

1.1 Overview

This research explores the discourse surrounding the development of the proposed seabed mining industry, currently under assessment within the Cook Islands. Specifically, this project seeks to understand the conflict of perspectives at the heart of this enquiry through presenting a topological analysis of the issues that define this engagement and the discursive techniques deployed by actors through a combination of postmodern ethics and situational analysis (Bauman 1993; Clarke 2021). That inform theorisation as to the development of future accounting within this space that is intended to ensure the meaningful representation of Indigenous perspectives and forward the development of the extinction accounting framework.

1.2 Research Rationale & Questions

This study is informed by an awareness of the ever growing demand for critical minerals as new technologies are developed as part of the ongoing ‘green transition’ defined as the transition from “traditional, fossil-fuel based energy systems and practices towards sustainable, environmentally-friendly approaches and technologies” (Sweco 2025). In seeking to meet this ever growing demand new sources of minerals are currently under consideration to help fulfil the requirements of industry, including the seabed. This is a site of extraction which is associated with

numerous environmental and social risks but that is also supported by numerous powerful economic and geopolitical motivations. Therefore, this industry is one that is rapidly developing throughout the world and particularly within the Pacific region where many large nodule fields are located including within the exclusive economic zones of nations such as The Cook Islands.

The location of these nations is important as within the Pacific there exist a number of Indigenous societies including the Cook Islands whose culture and values can be argued to be distinct from that of Western society. Thus, presenting a challenge in the application of neoliberal standards to these contexts as many of the values of these societies, such as alternate conceptions of wealth, are not reflected by universalising concepts of Western accounting (Gallhofer and Chew 2000; Neu et al. 2001; Neu and Graham 2004; Craig et al. 2012). Instead, an opportunity is offered to the ‘universe of all possibilities’ that is the social accounting project to develop alternate structures which better reflect the values and culture which may host this industry (Gray 2002). That begins by seeking to understand the nature of the conflict and the issues that define the discourses of actors active within the arena of the Cook Islands seabed mining industry.

Therefore, reflecting the relative youth of this industry and the absence of a wide literature regarding the social implications of proposed seabed mining practices, this thesis is centred upon four questions that seek to bring nuance to this concern whilst promoting the free expression of a multitude of perspectives.

1. What are the features that define the discourse between stakeholders active within the discourse of the Cook Islands proposed seabed mining industry?
2. What techniques are employed by actors active within this discourse to express their understandings of the situation?
3. How can engagement with the discourse of this arena contribute towards local empowerment?
4. Can engagement with the perspectives surrounding proposed seabed mining activities contribute towards the advancement of an extinction accounting framework?

1.3 Literature Reviewed

The literature reviewed within this thesis is wide and varied, reflecting the interdisciplinary and varied nature of the challenges associated with the practice of seabed mining. However, this thesis begins by considering the critical accounting literature, which is a long established tradition, considered from the work of Tinker and Puxty as a beginning for shaping a consideration of accounting as a tool for policing knowledge (Tinker and Puxty 1995). In turn, this concern is extended to consider additions to the tradition of critical accounting such as emancipatory and extinction accounting which both introduce a concern for social hierarchies and in the case of the latter an emphasis upon the place of nature (Gallhofer and Haslam 2003; Maroun and Atkins 2018; Gallhofer and Haslam 2019).

The emphasis upon the role of nature within this study is in turn extended through a review of the literature surrounding the place of nature as a stakeholder and the

characteristics through which nature may be understood to meet various criteria set out to define a stakeholder. This consideration is framed around Mitchell et al's framework which considers the characteristics of 'power, urgency and legitimacy' as definitive of a salient stakeholder (Mitchell et al. 1997). Through presenting this literature the framing of nature within traditional accounting is presented as are the prior attempts to develop understandings of nature as a stakeholder, specifically using Starik's consideration of if nature should be a stakeholder (Starik 1995; Driscoll and Starik 2004). This literature is one that can be seen to present a gap for new structures and framings to include nature and take seriously the decline of the environment within the Anthropocene and sixth era of mass extinction.

In combining both a concern for the place of nature within accounting as well as the tradition of critical accounting attention is granted to the field of extinction accounting, a field of study that presents new possibilities for the accounting discourse. Specifically, the framing of nature within these societies, in which nature is perceived as an active part of Indigenous society and integral to the identity of Indigenous peoples therefore, fostering the principles of stewardship with the wider ecosystem (Finau et al. 2023; Vidwans and De Silva 2023). These are perspectives that in the literature are understood as having been silenced by the universalising practices of Western accounting and that have left Indigenous voices without adequate representation (Vidwans and De Silva 2023). Therefore, providing this study the opportunity to bring these perspectives to the fore as part of the emancipatory commitment of the critical social accounting project.

1.4 Method

Consistent with the adoption of a postmodern framing to this study, the method utilises a qualitative approach based upon both the review of secondary data, in the form of articles, videos and legislation, as well as the completion of 20 interviews over a 12 month period with stakeholders relevant to the proposed seabed mining industry of the Cook Islands. Both forms of data were analysed simultaneously through the lens of situational analysis, a third generation grounded theory approach, which believes that enforces the view there is no such thing as context and that discourse can only be understood in its totality (Clarke 2021). Therefore, both forms of data were mapped and coded simultaneously which resulted in a series of maps that explore the conflict at the heart of this arena and provide the basis of recommendations for future accountings based upon the topography of the contests between participants in this situation.

1.5 Thesis Statement

This thesis explores the discourse surrounding the seabed mining industry that is currently under development within the exclusive economic zone of the Cook Islands, with an emphasis upon considering the relations and structures that shape knowledge within this arena. Specifically, this study seeks to locate voices at the margins of society and to consider the possibilities of developing future accounting structures that bring these perspectives from the periphery to the centre of discourse (Gendron and Rodrigue 2021). Contributing to the emancipatory accounting project

through resisting the universalising practices of traditional accounting structures and embraces the centrality of conflict within accounting (Gray 2002).

1.6 Thesis Outline

The following sections of this thesis will develop in the following manner: Chapter 2 will provide context as the development of seabed mining both within the Cook Islands and within the international context that influences the domestic development of this industry. That is followed by a review of the literature regarding the broad social accounting project and its relation to the processes of stakeholder identification that influence the field of Indigenous accounting. This literature is reviewed in order to consider the potential of accounting to contribute to the discourse surrounding this industry and the potential to shape reporting in a manner that maximises the number of perspectives represented. Chapter 4 will present the theoretical framing that guides this study, which is developed around postmodernism with an emphasis upon the work of Bauman, that frames the relations of knowledge to the practice of accounting.

Following the presentation of the framework, Chapter 5 presents the method that guides both the development of data as well as the analysis approach to analysis which is situational analysis. This is followed by a short reflection upon a visit to the Cook Islands in Chapter 6 before presenting the primary and secondary findings in Chapter 7 and 8. Following their presentation, analysis of these findings occurs in Chapter 9, where numerous maps are created to explore the nature of discourse and relations between actors and actants within the situation. Finally, Chapter 10

provides a conclusion to this thesis as well as discussion as to the utility of these findings whilst reflecting upon future avenues for research.

Chapter 2: The development of Deep Seabed Mining

2.1 Introduction

Before the role of accounting within the development of seabed mineral extraction can be examined it is important to highlight both the international and domestic framings that shape the development of the proposed Cook Islands seabed mining industry. That begins through reviewing the literature regarding the sourcing and utilisation of polymetallic nodules, a source of minerals that is largely unknown to the general public but that will be the focus of this thesis. This section will be followed by the presentation of the international legislative context related to this industry that in turn influences the domestic legislation passed within the Cook Islands. Before concluding this section with a presentation of both the social discourses and scientific literature that have shaped this rapidly developing industry.

2.2 The Anthropocene and Deep Seabed Mining

The Anthropocene is a term which links humanity to geology as it marks the era in which humanity's activities influenced and directed ecological activity in a clear and profound manner. There have been various estimations of when the Anthropocene began however many believe this era began in the 'late 18th century at the beginning

of the industrial age when humanity began to deposit carbon into the earth's crust' (Morton 2016 p. 8). The deposition of carbon and the industrial activities of humanity have only increased in scale since this time, especially since the 'great acceleration of 1945' that ushered in modern capitalism (Morton, 2016, p. 8). Leading to a diverse and profound number of impacts upon the planet which affect the welfare and biodiversity of the planet defined as "the variability among living organisms from all sources including taxonomic, phylogenetic, and functional diversity and the ecological complexes of which they are part" (Naeem et al 2016 p. 2).

The most startling result of humanity's impact upon the global climate has been that in the 21st century the planet is now entering the sixth era of mass extinction, which for the first time in history can be directly linked to human influence upon the climate (Ceballos et al. 2017). This reality should be a call to action for all of humanity and should make those most responsible for driving climate change through the reckless pollution of the planet pause and reconsider their practices. However, despite calls from both the general public and scientific community for meaningful action to respond to the impacts of climate change, it can be seen that this concern has not been addressed adequately by policy makers and corporations. Leading some to call for not only industry but the whole of humanity to assess the manner in which we engage and record the effects of our activity upon the natural world.

In the context of the Anthropocene there is a growing recognition of the need for the world to undergo a 'green transition' that will necessitate greater quantities of rare earth elements to fuel the development of sustainable technologies. A reality reflected by key global policy bodies such as the European Union and United States

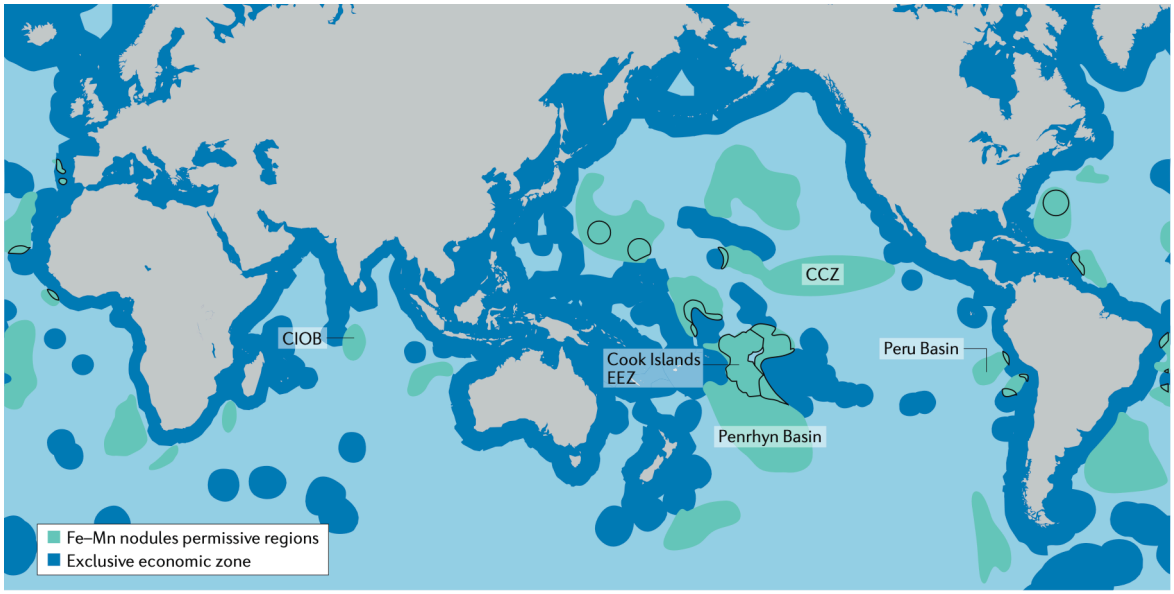
Geological Services who have respectively identified 27 and 35 critical raw materials (Hein et al, 2020). Amongst the updated United States Geological Survey list for 2022 are ‘manganese, cobalt, nickel and titanium’ all of which feature within the structure of polymetallic nodules (United States Geological Survey 2022). That are utilised in several products including batteries which face ever growing demand as estimates predict that global industry will require “sixty times more lithium and fifteen times more cobalt by 2050” (McCarthy, 2020 p. 116).

The need to address the global demand for raw materials has led many within the industrial sector to conclude that exploring new areas such as the seabed will be crucial to solving the challenges of supporting the green transition. In the case of seabed mining there are numerous sources of potential materials however, the focus of this study will be polymetallic nodules which are also known as manganese nodules. These nodules are spread across numerous jurisdictions and are located in various deposits on the seabed at depths ranging from four to six thousand metres below the ocean’s surface (Gawas et al, 2019). The depths at which these nodules are found present numerous logistical and environmental challenges that lead some to oppose the extraction of these nodules. However, proponents of this industry view the presence of highly prized minerals such as manganese, nickel, copper and cobalt as cause to pursue this industry due to both the massive quantity of minerals in this habitat and the potentially huge economic returns that are associated with this industry (Gawas et al, 2019).

The presence of polymetallic nodules on the seabed was first detected during the ‘1872-1876 voyage of the HMS Challenger’ which sought to study the deep ocean

(Hein et al, 2020). These nodules were of little economic interest until the 1960's when nations began to evaluate the viability of these nodules as a source of raw materials for industry (Hein et al, 2020). Globally the area of greatest interest has been the Clarion-Clipperton Zone of the Pacific Ocean which is estimated to hold 21 billion dry tonnes of polymetallic nodules however, a variety of other locations are also being examined as potential sources of these minerals (Hein et al, 2020). These locations are outlined by the Map below which displays the areas currently surveyed:

Figure 1



(Hein et al. 2020 p. 160).

The map above outlines the areas deemed permissible for the formation of polymetallic nodules, but this does not necessarily mean it is economically viable to extract these resources, whilst also identifying the exclusive economic zones of varying nations around the world (Hein et al. 2020). Although this map offers a clear picture of the potential location of these nodules and identifies the best-known

locations of polymetallic nodules, our knowledge of the deep ocean remains limited with only five percent of the seafloor studied by deep submergence vehicles (Levin, 2019). Therefore, when seeking to legislate activities related to the deep ocean, not only is the unknown nature of this region a factor which must be accounted for but, so are the extreme conditions present at these depths including the high pressure of the seabed which makes the region home to some of the planets most unique species (Levin, 2019). That presents further challenges when considering that the deep ocean is not simply barren of life but home to species that are uniquely adapted to exist under the most inhospitable conditions.

The framing of polymetallic nodules as a potential source of raw materials necessitates a consideration of how our understanding of this resource has altered over time and how this has been reflected within the legislation related to these minerals. The most important detail of humanity's original understanding of these nodules is that they were originally perceived to be a renewable source of materials (McCarthy, 2020). However, it was later discovered that polymetallic nodules are non-renewable due to the manner though which they are formed growing only a few centimetres every million years (McCarthy, 2020). This slow growth rate is one which prevents the nodules from being viewed as renewable as once extracted they cannot easily be replaced so, leaving a void in the deep sea ecosystem. An issue that is further complicated by humanity's poor understanding of the total number of these nodules as at present 'over eighty percent of the ocean remains unmapped', meaning these known deposits maybe the only existing deposits in the deep ocean (McCarthy, 2020).

The extraction of polymetallic nodules can also be seen to present several environmental challenges due to both the direct and indirect impacts of this activity. Firstly, due to depth at which polymetallic nodules exist the options for mining these resources are limited but are most likely to take one of two forms either through the use of a remote controlled vehicle to physically displace the nodules from the seabed or through the use of hydraulic jets to displace the nodules before collection machines recover these minerals (Hein et al, 2020). The vehicle utilised for collection is also remote controlled and fitted with caterpillar tracks to collect the nodules before taking these minerals to a bulk carrier vessel in order to transport the resources to shore (Hein et al, 2020). The utilisation of these techniques raises several concerns and challenges for the preservation and compensation of biodiversity.

These concerns include the direct disturbance of the uppermost 10-15cm of seabed sediments (Vonnahme et al, 2020). Although this disturbance may appear minimal in relation to the disturbance caused by traditional mining practices, this impact will be multiplied across thousands of miles, in a habitat that is not fully understood. This disturbance is only one example of the direct threats posed to this habitat as these extractive practices will also involve a number of indirect forms of pollution such as noise from the collection vehicles and support vessels (Miller et al, 2018). These are but some examples amongst the various disturbances which will be made to the deep-sea ecosystem by deep seabed mining practices. That require legislators to evaluate both the extent of these impacts and strategies for offsetting damage to this ecosystem before this activity can be undertaken.

In response to these challenges number of proposals have been made that seek to preserve biodiversity and the ocean habitat including both ‘no net loss’ and compensatory strategies for mitigating the impacts of mineral extraction upon the ocean ecosystem. These approaches have been developed due to the overwhelming number of ‘unknowns’ which are related to deep seabed mining including the potential ‘scale of disturbance to the seabed, the overall extent of endemic fauna as well as the recovery rate of these ecosystems’ (Levin et al, 2016). One approach that has been favoured by many environmental activists is the no net loss approach based upon ‘an activity not altering the total amount of biodiversity’ (Niner et al, 2018). Despite the favourability of this method this approach is argued to be limited as it requires baseline figures regarding “species richness, species turnover, ecosystem function and taxonomic distinctiveness” to be established, many of which are simply unknown in the context of the deep ocean (Niner et al, 2018).

Therefore, proponents of deep seabed mining have instead considered a number of methods to offset or compensate for the effects of biodiversity loss including ‘like for like habitat restoration’ through which habitat is created or restored to ensure there is no net loss of biodiversity within the ecosystem (Niner et al. 2018 p. 7). In addition to this method of biodiversity offsetting the concept of ‘like for like averted loss’ has also gained traction within the literature surrounding deep seabed mining. Through this method ‘biodiversity of an equivalent or similar amount of habitat is protected from existing or planned activities’ (Niner et al. 2018 p. 7). Despite these approaches both seeming to be logical and easily implementable strategies, in the context of deep seabed mining there are several challenges which limit the viability of these approaches. For example, both are faced by the issue of a lack of data surrounding

biodiversity within the deep sea ecosystem that is required to provide baseline assessments for the impact of these strategies, as well as the long term financial commitment that would be required of those implementing these strategies (Niner et al. 2018).

The limitations present in the methods which seek to offset the potential loss of biodiversity have led other to seek out other compensatory methods to counter the potential harm to an ecosystem's biodiversity. These approaches include 'out of kind habitat restoration' through which "new, additional and equivalent biodiversity of a different type and/or in a different location such as in shallow or coastal environments" (Niner et al. 2018 p. 7). However, once again the limitations of humanity's understanding of biodiversity within the deep sea ecosystem as well as the concern that this method is a symbolic 'quick fix' leads some to believe this method will not substantively help to replenish the biodiversity lost in the deep sea (Niner et al. 2018 p. 7). A concern that leads some to consider alternative approaches to biodiversity restoration and conservation, specifically through legislation, making central the role of governments and international organisations in promoting the concern of biodiversity.

However, just as the deep ocean is a unique habitat, so are the legislative structures that monitor and shape the development of legislation within this habitat. That is attributable to the nature of the global seabed and presence of nodules beyond the boundaries of any single nations exclusive economic zone. These locations place responsibility for regulation and protection of the global seabed and by extension nodules located in international waters, within the remit of the International Seabed

Authority (ISA) (Miller et al 2018). This organisation was established by the United Nations Convention on the Law of the Sea (UNCLOS) that tasked this organisation with regulating human activities on the deep seafloor beyond the continental shelf (Miller et al. 2018; Levin 2019). That although not responsible for developing domestic legislation has remained influential upon a variety of legislative bodies throughout the world.

2.3 United Nations Convention on the Law of the Seas (UNCLOS) and International Seabed Authority

The development of seabed mining globally can be argued to have entered an important phase in recent years, as a decision being made upon the future of this industry is fast approaching. However, this reality is not one which has been brought about by global superpowers but by the Island nation of Nauru who in July 2021 initiated a provision which requires the International Seabed Authority to introduce regulations for the exploration of the deep ocean and seabed (Whiteaker, 2023). The International Seabed Authority (ISA) is an organisation which is tasked with the regulation of the international seabed and was established by the United Nations Convention on the Law of the Seas (UNCLOS) which came into force in 1982 (Jaeckel et al, 2023). Motivating Nauru to activate this clause was a desire by the nation and its partners in the development of the seabed mining industry to establish either clear rules for the practice of deep sea exploration or have their applications provisionally approved if the regulations were not established within the timeframe of the International Seabed Authority (Whiteaker et al, 2023).

This attempt to force the hand of the ISA means that 2023 was a pivotal year for the development of the seabed mining industry however, this attempt may not have its intended effect as although this provision ‘requires the ISA to consider and provisionally approve any applications if the regulations are not established within the two year timeframe, this is not binding’ (Whiteaker, 2023). This example clearly displays the central role that the ISA and in turn the UNCLOS hold within the emergence and development of the practice of seabed mining. That will be explored further in this section beginning with the United Nations Convention on the Law of the Seas which since its release has been central to the regulation of the ocean beyond national boundaries and remains influential in the development of this industry.

The United Nations Convention on the Law of the Seas has been ratified by “167 of the 193 United Nations member states” with some notable exceptions including the United States who’s rational for not ratifying this convention will be explored later in this section (Cunningham, 2022, p. 9). This convention requires organisations seeking to explore or conduct seabed mining in international waters to be sponsored by a state who is a signatory to UNCLOS whilst also requiring the sponsoring state to ensure the organisation conducts its activities in accordance with the convention (Oyarce, 2018). Further, this convention also places other obligations upon the state and organisation including for breaches of the state’s primary obligations but also the limitations of this liability such as the role of the state if the sponsored organisation does not meet its own obligations (Oyarce 2016 p. 320). These criteria highlight the importance of UNCLOS in establishing the norms of seabed mining whilst presenting

the rational for exploring the principles and assumptions of UNCLOS further as a critical text to the development of this industry.

Central to the philosophy taken by the United Nations Convention on the Law of the Seas is an emphasis upon a holistic approach to the management of ocean based activities and the regulation of activities likely to impact the marine ecosystem (Charney, 1994). This aim is operationalised by a series of articles which address all aspects of humanity's relationship with the planets oceans and presents a regime of laws to govern the ocean and its resources. The overarching principles outlined through this convention are not at odds with the authority of pre-existing international and regional agreements related to the environment but instead are focused upon establishing a regime of 'progressive norms' (Charney 1994 p. 884). In relation to the field of environmental management these norms are centred around a spirit of internationalism and the recognition that the users of the planet's oceans have a "duty not to transfer… damage or hazards from one area to another or transform one type of pollution into another" (Charney, 1994 p.887). Recognising that as planet's oceans are interconnected harm caused to this ecosystem by one nation is likely to travel and be multiplied throughout the wider ocean habitat.

In relation to the practice of Seabed Mining, a number of articles can be highlighted as being of importance for understanding how the development of Seabed Mining within international waters will be governed which is likely to influence the development of domestic seabed mining industries. These articles vary in the aspects of this industry that are addressed but centre upon the recognition that the seabed, ocean floor, subsoil and the resources which exist beyond national

boundaries are the ‘common heritage of mankind’ (Puthucherril, 2015). This is an important framing for the discussion of international seabed mining as a number of proposed mining sites reside within international waters and so are under the protection of the ISA and by extension the United Nations Convention on the Law of the Seas. In particular the Clarion Clipperton Zone which resides in the international waters of the Pacific Ocean therefore, presenting unique challenges in the legislation of this practice which are addressed by the overriding principles of this legislation (Hein et al 2020).

Firstly, article 136 simply states that the area of the seabed and its resources are the ‘common heritage of mankind’ before developing upon this notion further in later articles. In particular, article 137 outlines that the rights for the resources of this area are vested in the whole of mankind and may only be alienated by the rules or regulations of the International Seabed Authority (United Nations Convention on the Law of the Sea 1982). That further creates direct obligations for the nations and corporations involved in the development of seabed mining activities to respect the rights of this region and to operate according to the principles established by the ISA (Bernaz and Pietropaoli 2020). The notion of the deep seabed possessing materials whose rights are the common heritage of mankind is consistent with the norms of UNCLOS and is continued throughout the dialogue surrounding the ownership of these materials. Therefore, recognising the need for an equitable approach to the management of the Seabed that takes accounts for the stake that all of humanity has in the responsible maintenance of the planet’s oceans.

The attempt to manage ocean habitats for the benefit of humanity is mirrored in article 140 which requires activities conducted in international waters to be ‘carried out for the benefit of mankind as a whole’ (Thompson et al 2020). Importantly when seeking to define ‘benefit’ in relation to planets oceans, critics highlight that this has been understood by the ISA to be an ‘economic benefit’ but has fallen short of discussing the global distribution of these benefits amongst ‘humanity’ who would be the intended beneficiaries of this activity (Thompson et al 2020). This issue has been divisive due to both the ethical implications of understanding benefit in terms of economic, rather than ecological terms, as well as tensions between nations implementing UNCLOS who are divided how to ‘equitably’ portion these benefits. In particular, this has formed a divide between ‘developed’ and ‘developing nations’ as developing nations vastly outweigh the number of member states classed as developed, granting these nations a greater voice in the division of these benefits (Wang and Chang 2020).

The division of these benefits relates to article 173 which outlines that the equitable division of funds will be decided by the ISA assembly and that this money should be utilised to develop ‘enterprise funds to compensate developing nations’ (Wang and Chang 2020). Despite the good intentions of this article, the division of funds can be seen to be an influential factor in the decision of the Reagan administration not to ratifying the convention as they viewed this provision placed an excessive financial burden upon developed nations (Wang and Chang 2020). In addition, the USA amongst other states was also concerned by the requirement of developing nations to share technology which was interpreted to place an excess burden upon the developed nations and held an ‘anti market sentiment’ through onerous regulation

(Wang and Chang 2020). Therefore, presenting challenges in developing a unified approach to the management of the international marine habitat which must be resolved if these activities are to be developed in an environmentally conscious manner.

The concern displayed for the welfare of the seabed and the equitable distribution of its resources can be argued to be contrasting positions within the societal debate surrounding the development of the seabed mining industry. However, the aim of UNCLOS is not to restrict activity in international waters but to ensure it occurs in accordance with a wider set of principles and norms that are deemed as essential to the responsible management of this habitat. Therefore, equitable distribution can also be interrogated further to consider the geographic distribution of these benefits as although the ratifying states share these benefits the nations closest in proximity to this activity may be exposed to greater risk of ‘incidents and accidents related to seabed mining’ (Thompson et al 2018). However, outside of the potential environmental damage linked to seabed mining the benefits for the nations in closest proximity to the proposed extraction sites are believed to be in the form of employment opportunities and the distribution of royalties possibly at the expense of existing industries such as tourism and fishing (Thompson et al 2018).

The potential conflict between the benefits of seabed mining and the harms which may be imposed upon the environment and local industries are made more apparent when considering the development of this industry within the exclusive economic zone of a single nation. Therefore, in developing upon the presentation of UNCLOS, as a guiding document for the practice of seabed mining, it is important to consider

the efforts of individual nations who have ratified UNCLOS to protect the marine habitat whilst seeking to realise the potential economic benefits of this industry. In seeking to explore this context further, the Cook Islands jurisdiction provides a unique opportunity to understand how a singular nation has framed this dialogue and the extent to which the environment and its biodiversity have been considered as stakeholders. Particularly through considering the legislation which has supported the growth of this industry and the techniques that have aided these parties in seeking legitimacy for their activities.

2.4 The United Nations High Seas Treaty

Before seeking to understand the efforts of the Cook Islands to develop a national approach to the management of the marine habitat and its resources, it is important to highlight the latest developments in this field. Particularly the United Nations High Seas Treaty which has become the common name for the agreement reached by delegations to the Intergovernmental Conference on Marine Biodiversity of Areas Beyond National Jurisdiction (BBNJ) and was agreed upon in March 2023 (United Nations 2023). This agreement is the result of negotiations which began in 2004 and updates the principles established by UNCLOS whilst placing 30% of the planet's oceans into protected areas (United Nations, 2003). That means these areas will have protection from the direct effects of activities such as commercial fishing and oil drilling through either partial or total prohibitions on these activities (Kim and Treisman 2023). As well as introducing a number of measures which are aimed at reinforcing the view that as the high seas are an essential part of the global

commons both the responsibility for their protection as well as any potential benefits from activity in this region should be spread amongst all nations.

The cooperative ethos which is embedded within this agreement is central to all aspects of the treaty including the sharing of scientific materials and the "requirements for environmental assessments for deep sea activities such as mining" (Stallard 2023). The inclusion of this criteria is especially important to my research as it is likely to be influential not only the context of the high seas but upon the governments seeking to develop their domestic economies through seabed mining within their exclusive economic zone. Crucially, for the development of this industry this treaty builds upon UNCLOS by addressing issues related to the deep sea including the current uneven access to the deep sea, which often excludes developing countries, as well as ensuring all signatories a share of profits from commercialised products derived from the high seas (Marlow 2023). These issues will have implications for the development of the international deep seabed mining industry however, many details will not be known until the treaty is fully published.

Before the treaty is released to the public the full details and methods of enforcement related to the document cannot be fully explored however at present the document is said to possess a "constructive ambiguity" (Felson cited by Marlow 2023). Meaning that it lacks a series of specific provisions instead seeking to provide a basis for the development of future policy. This can be cited as a strength when seeking to influence future policy rather than establishing set rules means the treaties principles are more adaptable to the needs of the future (Marlow 2023). However, despite the promise offered by this agreement there remain a number of concerns which have

not been addressed and will require further disclosure related to key articles of the agreement. Including the development of enforcement mechanisms and the provision of funds to ensure the effective implementation of this treaty which has long been an issue that has plagued the often-underfunded International Seabed Authority (Standing 2023).

2.5 The Cook Islands

The Cook Islands are a chain of fifteen atolls and islands located in the Central South Pacific with a population that often fluctuates throughout the year due to opportunities for seasonal work between ‘2007 and 2014 the islands had a population of between 24,600 and 17,300’ (Hein et al 2015). Despite this relatively small population and the islands total land area of only “240 kilometres squared”, the Exclusive Economic Zone of the Islands extends to a total of “1,977,000 kilometres squared” displaying a marine presence many times greater than their land area (Hein et al 2015). That presents a number of unique opportunities and challenges for a nation whose Exclusive Economic Zone is estimated to be home to ‘twelve billion tonnes’ of polymetallic nodules, which the Islands’ government are eager to exploit as a source of income to aid the islands development (Cooke et al 2021 p. 265). However, this proposed plan is not without contention both from economic and environmental stakeholders who differ greatly in their opinions regarding the pursuit of this extractive industry.

Historically the Cook Islands were a British protectorate before coming under the rule of the New Zealand colonial authority before eventually gaining democratic self-

governance in 1965 whilst retaining free association with New Zealand (Crocombe 2022). This history has led the Islands to possess a unique combination of traditional Māori culture and Christian teaching which first arrived on the islands on “26 October 1821 by missionaries of the London Missionary Society” (Crocombe 2022 p.125). Despite many early missionaries becoming martyrs to their faith the Islands can be argued to have embraced both cultures to varying degrees in everyday life and to have taken this culture with them during the mass outmigration of Cook Islanders to New Zealand and Australia which took place in 1974 following the opening of the international airport (Crocombe 2022). This history of mass outmigration can be seen as a factor which has impacted the Island’s economic development, which is now a priority of the Cook Islands government, however the manner of this development is contentious both for internal and external stakeholders around the world.

The development of the deep seabed mining industry within the nation should be recognised as a global concern due to the unique biodiversity and ecosystem of the islands and surrounding ocean territory both of which have implications for the global ecosystem. This is because in the context of the exploration of the Cook Islands seabed minerals local groups have raised concerns about the potential harm to species that exist in the midwater column of the ocean, an area which is at a depth of more than 200m deep and makes up 93% of the habitable ocean ecosystem (Danovaro et al 2008). These concerns are only exacerbated when considering the mesopelagic water column or twilight zone which is found at depths of 200m to 1000m and is home to the richest and most thriving of fish populations (Te Ipukarea Society 2022). However, the potential harm caused by the introduction of noise and light pollution to these regions is yet unknown and the wider concerns for the

region’s biodiversity are often at the forefront of objections to the seabed mining proposals.

In seeking to offer assurances to the concerned stakeholders of the Cook Islands there are two particularly important pieces of legislation which affect the proposed deep seabed mining, the Marae Moana Act and the Seabed Minerals Act. Firstly, the Marae Moana Act, (2017) is important as it established that the ecological, biodiversity and heritage values of the Cook Islands marine environment that are protected throughout the nations entire exclusive economic zone (Marae Moana Act 2017) Through a commitment to establishing an integrated decision-making framework that would encourage stakeholder engagement whilst assisting the Cook Islands in meeting its international obligations (Marae Moana Act 2017). These obligations being to other treaties such as the United Nations Law of the Seas and other cultural values which influence the decision making of the Island. Therefore, presenting a unique opportunity to conserve the nations marine environment through an approach which establishes a protected marine habitat of up to fifty metres from the shore where no large scale commercial fishing or seabed mineral mining are permitted (Marae Moana Act 2017).

The introduction of a protected marine habitat that extends to fifty metres beyond the coast of the nation and prevents all commercial activities including fishing and mining can be seen to be a world leading example of conservation. However, the motivations for the development of are not solely altruistic as some including former Prime Minister Henry Puna have stated that this marine reserve will not prevent the development of extractive industries but simply make this activity more sustainable

(Durbin 2018 p. 19). In addition to other discourses that promote the preservation of marine species as a dual edged sword that will not only ensure a rich and diverse ecosystem that is integral to the nation's tourism industry but will lead to a populous stock of fish that can be exploited in the future (Durbin 2018). Thus, presenting rationales that support the development of this marine reserve in addition to those stated within the act and display the centrality of the ocean habitat within the Cook Island's economy.

The concern for tourism within the Marae Moana act is an important consideration as "65% of the nation's economy was reliant upon tourism in 2020 for three quarters of the year" (Cooke et al 2021 p.271). Traditionally the Cook Islands have promoted and sought tourism from the Islands unique culture which is linked to the health of the islands, meaning that the Marae Moana Act's emphasis upon the environment and cultural values are essential to the health of the tourism industry (Durbin 2018). However, this reliance upon the tourism sector has meant that the nation's economy has been vulnerable to shocks such as the COVID 19 pandemic which resulted in a "19.3% fall in GDP for the year 2020" when the Islands borders were closed to international tourists (Cooke et al 2021 p.271). Leading to calls for the diversification of the Islands economy which may weaken the effectiveness of the Marae Moana acts environmental protections as polymetallic nodule extraction is viewed by many as essential to the process of diversification.

In particular proponents of polymetallic nodule extraction have highlighted the example set by Norway as was seen in a 2021 article by the Cook Islands Investment Corporation which highlighted the 'Norwegian approach' to economic

development as a path through which the nation can seek to develop the economy (Cook Islands Investment Corporation 2021). The model of development set by Norway requires government entities to play an active role in exploiting the nation's natural resources and in the case of Norway the nation's vast oil and gas fields as the government must take a '50% stake in every production licence' (Cook Islands Investment Corporation 2021). This model of development has been praised for offering sustainable growth to the nation's economy whilst avoiding many of the pitfalls associated with development through the extraction of natural resources. That has been embraced by political leaders including the Cook Island's Prime Minister, the Hon Mark Brown, who has stated that the nations ocean habitat provides the opportunity for "socio economic security and development" (Cook Islands Investment Corporation 2021).

The Norwegian Model of development is explored in Ramirez-Cendrero and Wirth's 2016 article which established the unique criteria that has allowed the development of the Norwegian economy and the lessons it could offer for states looking to mirror this system of growth. This article highlights several characteristics of the Norwegian economy which are "state ownership of petroleum resources, the clear division of policy, commercial and supervisory roles among different administrative entities and the dominance of the Norwegian National Oil Company" (Ramírez-Cendrero and Wirth 2016 p.90). In addition to "substantial revenues from petroleum resources not entering the fiscal budget" but are instead handled by an "independent management institution linked to the Central Bank, and wholly invested in financial and real assets in foreign countries" (Ramírez-Cendrero and Wirth 2016 p.90). That provide a unique

context for the exploitation of natural resources within Norway that are sought to be mirrored by other nations such as the Cook Islands.

In seeking to apply this model to the natural resources of the Cook Islands' the nation's government has begun to take steps which mirror the points above but that also align to the principles of the Marae Moana Act. Firstly, the nation has maintained a long term commitment to the development of a Sovereign Wealth Fund which was discussed in the Medium Fiscal Strategy of the Cook Islands government, (2018) and has continued to be an important economic objective of the nation's government (Cooke et al 2021). This goal was further developed within the Cook Islands Economic Development Strategy 2030 which came into effect in 2021 and sets out a long term vision for the Islands development. The sovereign wealth fund of the Cook Islands is designed to 'capture profits from seabed mineral harvesting for use by future generations' (Cook Islands Economic Development Strategy 2021 p.73). Therefore, offering the independence of a fund to manage these profits and ensure the profits of seabed mining are not simply taken abroad by foreign mining companies or absorbed into the state in the form of taxation.

In addition to outlining plans for the management of funds gained by seabed mining the government has taken further steps to build its capacity for economic development through the extraction of seabed minerals. Importantly, the government has passed legislation which creates specific bodies for the management of this practice and establishes the role of the government within the development of this extractive industry. Most importantly, the nation passed the Seabed Minerals Act (2019) with the goal of establishing an effective, transparent and cooperative

decision making framework that will maximise the benefit of these minerals for present and future Cook Islanders (*Seabed Minerals Act 2019 p. 6*). That frames the role of seabed mining within the larger economy of the nation and addresses numerous social and economic impacts associated with this industry. Providing a central piece of legislation that will guide the development and assessment of this industry within the nation's exclusive economic zone.

2.5.1 Seabed Minerals Act

The Seabed Minerals Act is intended to "enable the effective and responsible management of the Seabed Minerals of the Cook Islands" in a manner that also accomplishes a number of other objectives (*Seabed Minerals Act* 2019). These objectives include "ensuring the Cook Islands is consistent with international rules and principles, provide a strong and effective regulatory framework, promote transparent, informed and co-operative decision making and maximising the benefits of seabed mineral activities for present and future generations of Cook Islanders" (Seabed Minerals Act 2019 p. 6*).* Establishing a multi-dimensional framework that operates through various levels and external bodies in order to achieve these aims whilst presenting a unique context for both economic development and regulation within the Cook Islands.

In seeking to achieve these objectives the Seabed Minerals Authority is structured under the guidance of a commissioner who is supported by a number of bodies including the Seabed Minerals Advisory Committee and the Licensing panel (Seabed Minerals Act 2019). The Licensing panel is at present formed of seven members who

are appointed by the ‘responsible minister’ with the agreement of the cabinet, each of whom must meet a criterion. That includes ten years work experience in a number of relevant fields as well as not being disqualified for any reason including “being a shareholder, director or manager of a business involved in Seabed mineral activities or likely to be in recurring conflicts of interest” (Seabed Minerals Act 2019 p. 18). Therefore, presenting a number of requirements for individuals involved in the licencing process that are designed to ensure the effective and impartial scrutinization of proposals for mineral exploration and mining.

This body within the context of accounting can be seen to possess a similar bureaucratic control of licences to that which is possessed by accountants within the accounting paradigm as they possess specialist knowledge and the ability to make decisions on behalf of the nation in approving or denying these applications (Laclau and Mouffe 2014). Despite the criteria above seeking to appoint reliable individuals to the board there remains the potential for a misuse of power therefore the Seabed Minerals Authority utilises the advice of additional experts from the Seabed Minerals Advisory Committee. This committee is formed of at least seven members who are tasked with providing expert advice when making decisions which necessitate public consultation but also offer general advice to the Authority or any other Ministry of the Cook Islands Government (Seabed Minerals Authority 2019 p. 21). Crucially, this committee utilises its expertise not only to inform the decision making process but to ensure that the ‘fit and proper’ test of the Seabed Minerals Authority has been properly applied therefore, initiating a system of checks upon the licences which are granted within the nations exclusive economic zone.

The fit and proper test of the organisations involved in the proposed mining of deep seabed minerals specifically references a consideration for the ‘protection of the environment as well as safeguarding the interests of the local community’ (Seabed Minerals Authority 2019 p. 29*).* Whilst also requiring these organisations to have sufficient access to expertise and resources in order to respond to and cover the costs of liability related to pollution *(*Seabed Minerals Authority 2019 p. 28). These two factors display a consideration of the environment that is consistent with the Marae Moana Act, further emphasised by the fact that any licence application likely to contravene an area classed as protected under the Marae Moana Act is not likely to gain approval (Seabed Minerals Authority 2019). In addition to the criteria that states applications which are unlikely to be in the national interest, a term which includes both economic and environmental interests, are not likely to gain a licence (Seabed Minerals Authority 2019 p. 31).

These protections and regulations are balanced with the developmental objectives of the Islands which are a key factor fuelling the growth of the seabed mining industry within the Cook Islands. In pursuing its development objectives, the Cook Islands has continued to take steps towards establishing a sovereign wealth fund, which is a strategic tool to stimulate the islands economic growth whilst also being one of the criteria outlined by Ramírez-Cendrero and Wirth when stating that profits from extractive industries should not simply enter the national budget (Ramírez-Cendrero and Wirth 2016). Instead, the proceeds of seabed mining, such as “royalties or any revenue other than trading revenue (for example licence fees) paid to the crown must either be deposited into a separate bank account operated by the Financial Secretary, managed separately from other public money or be dealt with as provided

in any other enactment specifically providing for the sovereign wealth fund" *(Seabed Minerals Act 2019 p. 40).*

In stipulating this division of revenues, the Seabed Minerals Act takes a decisive step in ensuring that profits from these activities are not simply taken from the islands by major corporations or lost within the overall mixture of government spending. The establishment of a designated fund is essential given that potential contribution from just one mining operation could be as much as "$43.2 million dollars per year to the nations GDP, representing 15% of the current GDP" (Petterson and Tawake 2019 p. 278). This estimate is based upon a belief that the Cook Islands would adopt a structure similar to the one adopted by the Norwegian petroleum sector, with the government investing 75% of revenue into the sovereign wealth fund and the remainder divided equally between health, infrastructure and education initiatives throughout the islands (Petterson and Tawake 2019 p. 278). Highlighting the potential impact that seabed mining could have upon the nation's economy whilst offering merit to the Seabed Minerals Act as an important tool in establishing a regime for the effective management of these funds.

Presently, the details of this fund are unclear and the Seabed Minerals Act simply states that the sovereign wealth fund will be "operated by the Financial Secretary" with the Ministry of Finance and Economic Management managing these funds separately from other public money (Seabed Minerals Act 2019 p. 40). That raises questions as to the extent to which islanders and other member of the Cook Islands community will be involved in decisions regarding the division of profits from the extractive industries taking place within their islands. This ambiguity represents a

major shortfall of the Seabed Minerals Act which may be addressed by future legislation as new developments occur within this space.

Lastly, the final draft of the Seabed Minerals Act is notable in omitting the notion of ‘Free prior informed consent’ that was discussed in many early drafts of the act before being excluded from the final draft (Bainton 2022). This omission can be viewed as a serious challenge for many opposed to this industry as Bainton noted that the exclusion of this concept raises questions as to the level of opposition that would be required to prevent the extraction of seabed minerals (Bainton 2022). Further, the exclusion of this concept is notable due to the impact that a concept such as this would have in shaping the stakeholder discourse surrounding this industry as seeking to achieve this consent would present a potential barrier to the viability of this industry. That finally, can be linked to a wider concern for the conditions that shape this discourse, and the overarching aims of the actors who are engaged in the discourse that is at the heart of the proposed Cook Islands seabed mining industry.

2.5.2 Current Exploration Licences and dialogue of the Cook Islands

The potential of seabed mining to begin in the Cook Islands is a highly contentious subject both domestically and internationally and has led to numerous actors expressing multiple perspectives related to this industry. These voices vary from external organisations and nations expressing concern for the development of this industry to groups within the nation who have conflicting views on the extraction of seabed minerals beginning in the Cook Islands. Therefore, in this section I will

highlight a number of key stakeholders who are relevant to the dialogue surrounding the development of the seabed mining in the Cook Islands. That will include the natural environment and marine ecosystem as a stakeholder whose interests are represented by the human stakeholders who express multiple framings of the environment and its interests through their discourse.

Firstly, surrounding the development of this industry there have been a number of members of the international community who have raised their concerns related to this industry and many including Canada, Singapore, Switzerland and Brazil who have all called for these activities not to begin until further research on the impacts of seabed mining can be conducted (Alberts 2022). Whilst many other nations vary in their perspective ranging from French President Macron's call for a complete ban on seabed mining, to New Zealand who advocate for a moratorium on seabed mining (Alberts 2022). A position contrasted by Norway, South Africa and Australia who have a desire to see the development of this industries regulation continue with the view to hastening the beginning of commercial extraction (Alberts 2022). Although, each of these nations vary on their outlook in relation to this industry, the Cook Islands can be argued to be one of the most ardent supporters of this industry. For example Prime Minister Mike Brown stated in a Sky News interview that polymetallic nodules are "golden apples" that can be extracted by the Cook Islands (Brown 2022).

Although the government's position is one of enthusiasm when considering the potential exploitation of seabed resources, there are other groups within the political structure of the Cook Islands who must also be consulted. In particular the House of Ariki is a group unique to the Cook Islands and is the highest level of traditional

governance, with seventeen tribes represented and supported by the Koutu Nui which is a council of 500 chiefs who contribute to the House of Ariki (Petterson and Tawake 2019 p. 280). This House operates in a manner similar to the UK's House of Lords and has been noted as expressing support for the exploration of seabed mining on the condition that any environmental impacts are minimised (Cook Islands Party 2018). This opinion is important as the House of Ariki are often noted to hold greater influence within the outer islands of the nation and promote different values to the parliamentary government.

Despite the support of the Prime Minister in the exploration of these nodules and the cautious backing of the House of Ariki, others within the Cook Islands are ardently opposed to seabed mining. In particular, the Te Ipukarea Society have been vocal opponents of this industry and have been leaders in the establishment of a stakeholder dialogue with the organisations seeking to extract minerals from the Cook Islands seabed. This organisation was founded in 1996 as the first environmental NGO based in the Cook Islands as a direct response to the nations environmental service being downsized (Te Ipukarea Society 2023).This organisation states that it seeks to give a voice to local, regional and national groups whilst remaining centred on the philosophy that 'the land and marine resources of the Islands are not the property of humanity but are borrowed from our ancestors' (Te Ipukarea Society 2023). Presenting a perspective that leans itself towards conservation and opposition to the development of extractive industries within the Islands due to the impacts this activity may to have upon the natural environment.

Supporting the opposition of this NGO to the development of Seabed Mining within the Cook Islands is the Pacific Network on Globalisation (PANG) which is a regional organisation that shares the environmental concerns of international and national actors already highlighted within this section. However, similarly to the Te Ipukarea Society this NGO is also concerned with the cultural implications of Seabed Mining as the influx of capital and its associated Neo liberal values could irreversibly alter the cultural values of the Islands which are essential to the wellbeing of their citizens (Petterson and Tawake 2019 p. 283). In addition to fearing for the impacts of this activity upon the culture of Pacific Islands as a whole, the NGO is also concerned about the legislation passed in support of seabed mining activities which they view as being heavily influenced by cultures outside of the Pacific and guilty of excluding Indigenous rights from the dialogue (Petterson and Tawake 2019). Both of which represent concerns that must be addressed within a stakeholder dialogue and represent discourses that oppose the development of the seabed mining industry within the Cook Islands.

In contrast to this position, it is important to outline the organisations who are seeking to develop the seabed mining industry within the Cook Islands and to present their objectives which are likely to shape the perspective they adopt within the stakeholder dialogue. Although there are presently three exploration licences which have been granted to assess the viability of commercial seabed mining within the Cook Islands, my analysis will focus upon two, CIC Limited and Moana Minerals Limited (Fotheringham 2022). This is due to issues in the quality of information available, however, the presentation of both companies is important if their perspectives are to be contrasted with other stakeholders and between organisations

when seeking to understand the nature of their dialogue. Furthermore, these licences also serve as an important first step in the operationalisation of the ambitions of proponents of seabed mining despite an often vocal opposition therefore, it is important to gain an understanding of the structure and motivations of the proponents of seabed mining.

Firstly, the exploration application of Moana Minerals Limited was approved on the 8th February 2022 and establishes a 5 year window within which the organisation must complete a number of assessments in order to assess the viability of mineral extraction within this region (Seabed Minerals Authority 2022a). This organisation is a wholly owned subsidy of Ocean Minerals LLC which is registered in the Cayman Islands and serves as the parent company for a number of organisations registered in various nations throughout the world (Seabed Minerals Authority 2022a p. 33). Although this licence will later be utilised as an important data source related to stakeholder dialogue it is important to provide context as to who has submitted an application and the interests that are likely to be represented within their dialogue. In the case Moana Minerals, the “primary objective” of this exploration work is to determine the “economic viability of sustainably sourcing cobalt” therefore, giving context which is likely to shape their interactions with other stakeholders (Seabed Minerals Authority 2022a p. 34).

In addition to Moana Minerals Ltd, CIC Limited is a privately held organisation that was formed to ‘explore seabed mineral extraction with the Cook Islands’ and represents a consortium of ‘companies, organisations and investors (Seabed Minerals Authority 2022b). Most notably Odyssey Marine Exploration Inc are the

exclusive partner of CIC Limited during the work planning stage and are an organisation based in Tampa, Florida who state the first objective of their exploration is to assess the economic feasibility of commercial nodule harvesting (Seabed Minerals Authority 2022b p.30). However, this organisation also states that the secondary and “most important” objective is to gather sufficient environmental data to establish if this practice can be conducted without “serious environmental harm” and if so, develop an effective work plan for this activity (Seabed Minerals Authority 2022b p.30). Therefore, presenting a perspective which despite also seeking to assess economic viability displays the variety of perspectives between organisations by placing the environment in a privileged position which, is likely to shape the discourse that will be analysed in subsequent chapters.

2.5.3 Species of the Cook Islands

The unique location of the Cook Islands and expansive marine habitat that is the “1,977,000 kilometres squared’” of ocean that forms the Cook Islands exclusive economic zone is home to a diverse number of species (Hein et al 2015). These species form part of the larger ecosystem and biodiversity of the planet that is noted not only to support ecosystem but be integral to the health of humanity. That is evidenced by studies that have found that when species are preserved and biodiversity maintained there is an increase in ‘psychological and physiological’ wellbeing for humanity and greater ‘ecological resilience’ for the overall ecosystem (Naeem et al 2016 p. 7). Presenting a rationale for the protection of species in the face of new industrial activities that although economically beneficial may have a variety of impacts upon other aspects of society and the natural world.

The importance of species both for the preservation of ecosystems and as integral to the welfare of humanity presents a rationale to protect and conserve these species. That begins through identifying the animals for whom the Cook Islands' exclusive economic zone is home, or that rely on these oceans to transit to other areas of the planet. Notably, this consideration of species cannot be limited to those who occupy the regions with which humanity interact most as the ocean is an interconnected ecosystem, and the impacts of seabed mining are estimated to be 'two to four times larger than the initial footprint of the mining operation' affecting all regions of the ocean from the seabed to the surface (Cunningham 2022 p. 7). Thus, this section will present a summary of just some of the many species that occupy this region in order to provide insight into the vibrant habitat that is the Cook Islands' exclusive economic zone.

Firstly, the coastal habitat of the Cook Islands is home to a number of important and vulnerable species whose valuable inputs to the wider ecosystem must be protected as part of any consideration into the health of the wider marine ecosystem. Included within this ecosystem are species such as the Green Turtles who live within coastal passages as well as the wider ocean and are an endangered species whose numbers continue to decline (IUCN 2023). In addition to the Green Turtle the critically endangered Hawksbill Turtle is also found within the coastal regions of the Cook Islands and plays an important role in the maintenance of coral reefs as they feed upon sponges which give fish better access to the reef (WWF 2023). However, the coastal impacts of seabed mining and its associated industries pose specific threats to turtle species such as increased shipping activity which may harm these

reptiles and increased shoreline activity that could disturb the nesting sites of these vulnerable species.

Moving beyond the coastal regions of the Cook Islands the ocean ecosystem is also home to a diverse number of important and vulnerable species that pass through the extensive marine territory of the Cook Islands including Humpback Whales who between the months of July and October can be spotted around the Islands (Tisadmin 2022). Although this species is considered to be of least concern relative to the risk of extinction, there still remains a number of challenges facing the prosperity of this species including material pollution, underwater noise and collisions with ships in addition to the overall phenomena of climate change which strains species across the entire oceanic food chain (Elementor 2021). These challenges should all be noted within the wider context of seabed mining which will only increase the presence of ships in this region and in turn exacerbate these threats which face Humpback whales. As well as contributing to the overall trend of climate pollution through the mining of the seabed which will place unknown threats upon the wider ecosystem through which the food chain is based.

In addition to these species who occupy the upper levels of the marine habitat, further attention should be paid to the species who occupy the pelagic zone of the ocean. This region of the ocean is also commonly referred to as the open ocean and is the region beyond the coastline which in turn can then be subdivided into more specific oceanic zones. The pelagic zone is home to a diverse number of species including the critically endangered Oceanic White Tip Shark as well as the endangered Pelagic Thresher Shark and Shortfin Mako Shark which are facing

pressure from threats such as the global fishing industry and shark fin trade (Marae Moana n.d.). In turn, these species face additional specific pressures from proposed deep sea mining activities as these species are believed to be particularly vulnerable to sediment plumes which may arise from mining activity and could suffocate fish in this region (Miller et al 2018). Therefore, highlighting just one impact that could be spread throughout the ocean and displays that fuelling the green transition does not simply impact the species living in the areas where these minerals are extracted but presents challenges for the wider ecosystem.

Furthermore, an additional region of the ocean habitat which must be considered is the benthic zone which is constituted of the deepest parts of the ocean and can once again be sub dived into regions but contains the seabed bed and sea sediments of insoluble material which cover ‘65% of the world’s surface’ (Danovaro et al 2008). This habitat is unique compared to other regions of the ocean as the primary means of production in a majority of this region is not photosynthesis but instead is built upon a process of collaboration as species seek to exploit materials which enter this region from the above photic zone (Danovaro et al 2008). The interconnected nature of this ecosystem is echoed by Danovaro who highlights that ‘greater levels of biodiversity within the deep sea ecosystem are positively correlated with higher rates of ecosystem processes and an increase with the efficiency within which these tasks are performed’ (Danovaro et al 2008, p. 4). Presenting a rational which advocates for humanity to be cautious when engaging the benthic region, stressing the importance of species in the totality of ecosystem function, many of which remain unknown with the deepest regions of the ocean.

Due to the depths the benthic zone reaches many of the species within this habitat appear unique and often distinct from the species which humanity regularly interacts with, but the health of this ecosystem has profound impacts upon our society and the wider planet above the ocean. In particular, this region provides a number of goods including ‘biomass and minerals’ as well as being involved in ‘geochemical and ecological processes’ that are essential to the maintenance of the biosphere therefore providing greater incentive to preserve these species beyond anthropocentric rational and instead for reasons that recognise these creatures as valuable and sentient beings (Danovaro et al 2008 p. 6). The species which form this ecosystem include sponges, sea urchins and deep sea crabs as well as various other unique species which are adapted to the inhospitable conditions (Gwynn 2023). However, these species offer just a snapshot of the variety of animals which are found in the areas closest to the proposed sites of seabed mining as the deepest parts of the ocean, known as the abyssal zone, are home to perhaps the most unique wildlife of anywhere on the planet.

The abyssal zone is located at depths of “3000m to 6000m and constitutes 54% of the earth’s surface” but is very poorly understood by the scientific and environmental community (Marlow et al 2022 p.1). This is a region which consists of various geographical features including ‘seamounts, steep trenches and sediment plains’ which leads to the formation of unique features such as polymetallic nodules and gives life to a variety of unique species (Marlow et al 2022). These species include “sponges, corals and foraminifera” however the deep sea habitat is known to have conditions which promote endemism so it is likely there are various species that are distinct and yet to be discovered (Marlow 2022 p. 5). This limited knowledge links to

the reality that “95% of the ocean has never been seen by human eyes” so there are many unknowns and possibly thousands of species we have no idea exist (Fava 2022). Once again leading concerned actors to advocate for a cautionary approach to guide the development of the proposed seabed mining industry as humanity’s present understanding of this ecosystem is simply too limited to begin carelessly extracting materials from this habitat.

Finally, through presenting the features of each region of the ocean habitat that form the collective Marae Moana, the features and species of this habitat are made a focal point of this study. Although, there is no comprehensive list of the total species that exist within the Cook Islands exclusive economic zone the below list will conclude this section and highlight some of the pertinent species that are found within this habitat. These are listed in table1 below, which was adapted from a list provided by Cook Islands’ Marae Moana organisation and includes the names of threatened marine species found within the nation’s exclusive economic zone as well as their IUCN Red List conservation status.

Table 1: Threatened Species

Threatened Fish, Turtle & Whale Species			
Name	**Conservation Status**	**Name**	**Conservation Status**
Pelagic Thresher Shark	Endangered	Humphead Wrasse	Endangered
Oceanic Whitetip Shark	Critically Endangered	Big-eye Tuna	Vulnerable
Giant reef ray	Vulnerable	Hawksbill Turtle	Critically Endangered
Shortfin Mako	Endangered	Green Turtle	Endangered
Whale shark	Endangered	Loggerhead Turtle	Vulnerable
Giant Grouper	Data Deficient (Decreasing)	Blue Whale	Endangered
Black Saddled Coral Grouper	Least Concern	Sei Whale	Endangered
Sperm Whale	Vulnerable		

Adapted from: (Marae Moana [no date])

Chapter 3: Literature Review

3.1 Introduction

The presentation of the context in which the exploration of seabed mining has begun and the legal structures that guide this industry have developed leads to a consideration of the role of accounting within the future of this industry. Although the protection of marine species and the planet may seem a concern that is external to the accounting discourse the following chapter will consider the development of this field and approaches that seek to make the welfare of the planet central to corporate reporting. That begins with the critical accounting literature that has evolved through various iterations to address the challenges of environmental degradation associated with advanced capitalism (Atkins and Atkins 2019). Before presenting numerous framings of both accounting as a tool for the representation of heterogenous concerns and various approaches to framing discourse that have developed within the accounting literature.

3.2 Critical Accounting

The growth of global industry and the environmental degradation which has both fuelled and been caused by the expansion of economic activity has led many to view that present capitalist practices can no longer go unchecked. Therefore, new approaches have been developed which seek to revolutionise the relationship between capitalism and the environment. Amongst the many responses which have been developed to address the realities of the modern capitalist system are; Social, Critical and Emancipatory accounting frameworks whose ultimate objective is the

“transformation of social forms associated with capitalism” (Huber 2020 p.168). These theories seek to achieve social justice not only for economic stakeholders but for those who have been marginalised by mainstream capitalist practices including non-human entities who have been impacted by capitalism with no recourse throughout history. Therefore, during this section the development of these accounting frameworks are examined, beginning with their origins in critical accounting before examining the ways in which each diverges from traditional accounting scholarship when seeking to achieve their emancipatory objectives.

The origins of critical accounting can be traced to the work of Tinker who in the 1980s began to develop a critique of mainstream accounting which encompassed not only the implementation but formation of accounting standards. Critical accounting begins its analysis through a consideration of the narrow perspective adopted by classical economics and traditional accounting structures in developing the contents of accounting disclosures. This early analysis of societal and accounting structures began from a perspective which viewed that capitalism “structures self interests into group interests therefore, setting the stage for conflict” (Tinker 1984 p. 63). This conflict of interests takes place within a state whose basic function is ‘contract enforcement’ and maintaining the ‘monopoly of the legitimate use of physical force’ (Tinker 1984 p.67). These elements in turn combine under a ‘class political’ understanding of society in which the state is believed to be unable to adopt policies which are in “fundamental conflict with the interests of the dominant social group” (Tinker 1984 p.68). Therefore, allowing the establishment of a narrow and exclusionary society which is reflected in the accounting practices that are tailored to the interests and dominance of an established social group.

The exclusion of social causes from the traditional accounting paradigm is in part due to the dominance of positivist accounting which forms an aspect of the wider field of positivist research aimed at “developing a theory that can explain observed phenomena” and can be seen to more precisely constitute the dominant mainstream accounting framework (Christenson 1983). This model of research is applied to accounting and economic decision-making as a tool through which the utility of accounting practices can be analysed based on cost benefit analysis and a consideration of falsifiable criteria (Watts and Zimmerman 1990). This perspective is underpinned by the belief of positivist theorists’ that all individuals act out of self-interest and pursue courses of action which lead to the greatest improvement in their individual well-being (Patty et al 2021 p. 187). In other words, the concern of positivist theorists is not to make judgements surrounding the most equitable accounting practices but to explain and predict the consequences of decisions (Patty et al. 2021).

In contrast to this perspective critical theorists adopt a normative position which considers not only the outcomes of decisions but the contexts through which they were developed and seeks to make value judgements related to these processes (Patty et al 2021). Essential in allowing theorists to make this decision is the view that “truth is ultimately a social construction”, not an absolute epistemic one, a perspective that shifts the view of accounting theorists from an output based accounting towards a consideration of the societal influences and motivations that shape accounting (Tinker and Puxty 1995 p. 11). Thus, normative theorists are empowered to go beyond making judgements related to accounting practices so that

they may make recommendations which seek to improve the outcomes of accounting practice for all of society. This ability to expand the accounting dialogue is an important feature of the critical dialogue which in addition to seeking to challenge these exclusionary practices aims to develop a more equitable form of accounting that benefits the various groups within society.

Building upon the view of society as a conflict of group interests, Tinker states that “no body of knowledge can be objective” regardless of whether it is developed by critical or positivist theorists as all knowledge represents a set of interests and the context from which it was developed (Tinker and Puxty 1995 p. 247). This is a claim which applies not only to the development of government and corporate policy but to the context of academia where the theories which underpin mainstream accounting discourse are developed. In particular as academia is a key base of knowledge production it is subject to significant critique by critical scholars who view that as accepted knowledge takes the form of published articles it is vulnerable to ‘gatekeeping’. This is because journals are used to disseminate and establish a body of accepted ‘knowledge’ but are headed by individuals who have obtained power within the current dominant societal structures (Tinker and Puxty 1995 p. 251). Therefore, these figures are unlikely to be objective in their evaluation of new works, instead allowing their individual interest in defending the existing positivist structures, which have granted them power, to prevent them from being wholly objective in their decisions to publish works which challenge societies accepted knowledge (Tinker and Puxty 1995).

The variations in approach taken by positivist and normative theories have led to a number of critiques being levelled at the dominant positivist theorists, with a central critique being that the theory has a conservative bias due to the exclusion of social values from the theories' value-based decision making (Watts and Zimmerman 1990). This is because value-based judgements favour actions which generate profits and by extension the individuals who receive these benefits in the form of dividends and stock options. That leads critical theorists to view that the influence of positivism upon traditional accounting has allowed accountants to exclude low income groups and non-economic stakeholders from the accounting decision making process through the selection of reporting criteria. Therefore, this is not only a critique of the theoretical underpinnings of positivist accounting but is also a challenge to the standards which are influenced by this theory and are regularly utilised by a variety of organisation and scholars.

The application of positivist theories in the development of international standards such as the Financial Accounting Standards Board (FASB), which is built upon the rational of positivism, is subject to major critique by normative scholars. This critique arises because these standards develop from a 'blind faith' in the knowledge which underpins positivist theory and has resulted in a lack of evaluation as to the origins of these standards (Tinker and Puxty 1995). This critique is further compacted when considering that for normative scholars "truth is ultimately a social construction", therefore the blind acceptance of standards is problematic and contributes to the maintenance of unjust hierarchies within society as the policies developed from this knowledge tends to mirror the priorities of its theorists (Tinker and Puxty 1995 p. 11). Therefore, these hierarchies and the development of policies built upon this

knowledge influence the accountants who operationalise this bias in the form of the issues which are deemed to be material issues to the operations of the corporation.

Materiality is an accounting concept through which a financial or non-financial matter is evaluated before a determination is made as to whether this concern should be included in the reports of an organisation (Edgley 2014). However, throughout the history of accounting and the development of this term there has been no singular definition and these judgements have been based upon a range of factors including the ‘social context, motivations and incentives’ which influence the individuals constructing financial reports (Edgley and Holland 2021 p. 20). For example the International Financial Reporting Standards (IFRS) view that information is “material if omitting, misstating or obscuring it could reasonably be expected to influence the decisions that the primary users of general purpose financial statements” (IFRS 2018). That provides guidance to practitioners whilst allowing flexibility in the judgement of issues and the estimation of the effect that an issues exclusion would have upon the relevant parties.

The multiplicity of understandings of materiality again highlights the issues associated with the representation of interests and selection of reporting criteria within the field of accounting. In particular, critical scholars note the lack of transparency within this process to be concerning as although accountants aim to represent material issues, the criteria which underpins this decision is not apparent to individuals outside of the reporting process (Edgley 2014 p. 258). Despite the critique that the process of defining materiality can be opaque, some still praise this concept as holding potential to expand the accounting dialogue towards a range of

new concerns beyond the economic and materialistic priorities of traditional accounting. For example critical and emancipatory scholars such as Haslam and Gallhofer consider the issue of materiality as central to achieving the emancipatory aims of critical accounting.

3.3 Emancipatory Accounting

Gallhofer and Haslam present a view of materiality which is linked to a post Marxist framing of society, concerned with challenging the tools of social alienation, that includes the practice of accounting in order to bring about social emancipation. Materiality is linked to the alienation of groups and the prioritisation of economic interests through its ability to present a ‘narrow and restricted view that alienates various parties from the discourse’ (Gallhofer and Haslam 2019 p. 7). Therefore, through a post Marxist lens accountants are understood to possess a ‘bureaucratic control’ of accounting disclosures due to their specialist knowledge of accounting procedures and ability to control the contents of these important documents which shape the narrative surrounding corporate activity, including the selection of issues which are deemed material (Laclau and Mouffe 2014 p. 70). This presentation of materiality within the larger context of societies’ hierarchies highlights the belief of emancipatory scholars that within the accounting discourse there is a “radical actuality and potentiality” which is contained within the mundane discourse of everyday (Gallhofer and Haslam 2019).

The analysis of materiality as a tool through which issues can be prioritised and voices excluded is further developed by emancipatory accounting’s consideration of

the tools utilised within reports to present information regarding material concerns. In particular, Gallhofer and Haslam are particularly concerned with the use of environmental, social and governance (ESG) metrics which are used to display an organisations performance in relation to its material concerns. These measures often utilise singular quantitative metrics to present a view of their performance in relation to various environmental concerns (Semenova and Hassel 2015). That as in the case of the selection of materiality criteria, can be vulnerable to manipulation and may display a false narrative that does not reflect the reality of corporate practice.

These concerns are further expanded within the critical and emancipatory literature as ESG measures and the practice of sustainability reporting have long faced allegations of ‘greenwashing’ as well as the view that these reports serve as tools in a corporations efforts to conduct ‘impression management’ related to its public perception (Solomon et al. 2013; Atkins and McBride 2023). The concept of greenwashing relates to the phenomenon of corporations taking actions which are not sincere or substantive in their efforts to address the social issues related to climate change, instead seeking to present themselves as climate leaders without altering their behaviours in a meaningful and effective manner (Laufer 2003 p. 253). These actions can include the participation of oil and gas companies in climate awareness initiatives, despite being major contributors to climate change, in order to seek public approval for their awareness of the current climate catastrophe (Laufer 2003).

The issues highlighted above lead scholars such as Gallhofer and Haslam to be suspicious of ESG metrics and to believe that these tools have contributed to the

continued maintenance of social hierarchies but can be utilised within a socially aware context. The continued utilisation of these standards within the framework displays the evolution of emancipatory theory from the notion that there can be a revolution of accounting practice leading to emancipation and instead envisage progress towards this goal as being placed upon a spectrum which can also regress (Gallhofer and Haslam 2019 p. 18). In this more nuanced context emancipation is sought through the ‘aligning of diverse interests and identities’ with the eventual aim being the achievement of an emancipation which is defined as a “process of betterment experienced by a legitimate identity or interest” rather than the arrival at a liberation from repression (Gallhofer and Haslam 2019 p. 19). The new understanding of emancipation also incorporates post structuralist and post modernist thought in order to reshape the tools of the hierarchy, such as ESG measures, through a process of reflexivity which is throughout both dialogues (Gallhofer and Haslam 2019).

In seeking to adapt the goal of emancipation from a singular revolutionary aim to a process of societal betterment the framework reinforces the importance of reflexivity within its dialogue. This is a concept which has numerous definitions and has been utilised throughout research in a number of fields from the social sciences to accounting research and is an often understated but essential tool in achieving emancipation. Perhaps the best known definition of institutional reflexivity is as “the reflexivity of modernity, involving the routine incorporation of new knowledge or information into environments of action that are thereby reconstituted or reorganised” which is developed by Giddens who applies the concept within the context of modernity (Giddens 1991 p. 243). Although this work is largely concerned with the

concept of self within the modern world, reflexivity is a tool which has been acquired within a number of theories who seek to achieve their respective goals.

In the context of global business this term can be utilised to compliment accounting structures by requiring accountants to constantly recognise their connection to the wider society and to develop their practices in accordance with the addition of ‘new knowledge or information and to possibly reorganise their practices accordingly’ (Giddens 1991). Therefore, for emancipatory scholars such as Gallhofer and Haslam reflexivity requires the reorganisation of accounting practices to more accurately reflect the aims of accounting and to respond to the reality that a great many voices have consistently been excluded by traditional accounting practices (Gallhofer and Haslam 2019). Thus, reflexivity allows for an adaptability to address new challenges within the accounting dialogue as they are identified whilst allowing a constant process of reflection to ensure that the concerns of the past remain relevant to modern day stakeholders.

Despite this framework promoting emancipation through the expansion of the accounting dialogue and challenging of social hierarchies, there is little mention of the environment and the species who share the global ecosystem within this dialogue. Although, this could become a feature through a reflexive process that raises the environment as a material concern, the challenges presented by climate change call for a new approach which places the health of the planet and the species inhabiting it at the centre of its approach to corporate reporting and accounting. Therefore, in the context of the ongoing climate catastrophe, the dialogue of extinction accounting has been developed to address the lack of

representation of these voiceless stakeholders whilst sharing many of the same features and objectives as the previously outlined scholars. Therefore, in seeking to understand the preservation of the global marine environment and the representation of species as stakeholders it is important to outline the theories which build upon the important work established by critical and emancipatory scholars.

3.4 Extinction Accounting

The development of extinction accounting into a field that is distinct from other forms of critical and environmental accounting originates in its focus upon the welfare of the wider planet and species in a manner that extends beyond the critique of social hierarchies developed by emancipatory scholars. In particular, the field opposes the framing of the environment and nature within the modern corporate practice as external to the corporate dialogue and unworthy of consideration as a legitimate stakeholder (Atkins and Atkins 2019). This is a belief which is embedded not only in the theory surrounding the practice of mainstream accounting but the philosophical underpinnings of humanity's relationship with nature which influences the world of business (Maroun and Atkins 2018). Therefore, extinction accounting is a framework which aligns with the overall objectives of wider critical accounting research to "transform the social forms associated with capitalism" but with a greater consideration of the effect of these norms upon the natural world (Huber 2020 p.168).

The necessity to enhance concern for the natural world within accounting originates in the recognition of a need to not only report the effects of industrial activities upon

the planet but to challenge the philosophical justifications that have enabled the climate catastrophe (Atkins et al. 2018; Atkins and Maroun 2018). Emphasising the place of nature within the hierarchy of reporting concerns and stressing a necessity to preserve biodiversity defined as “the variability among living organisms from all sources including taxonomic, phylogenetic, and functional diversity and the ecological complexes of which they are part” (Naeem et al 2016 p. 2). A concern that requires reflexive engagement with societies underlying assumptions in order to ‘reorganise and reconstruct’ the relations of the natural world to financial markets and the practice of accounting (Giddens 1991). Presenting an aim that is not “anti-capitalist” but that seeks to contribute to the emancipation of the planet from the worst harms of industrial activity through making the protection of the environment and prevention of species extinction the preeminent concerns of business (Atkins and Macpherson 2022 p. 61).

The necessity for a reflexive approach to corporate reporting and the impact that human industrial activity has upon the planet is reinforced daily as our knowledge of humanity’s impact upon the planet is constantly developing. Perhaps the starkest warning is the recognition that the world has now entered the sixth era of mass extinction, which provides the framing for all life on planet earth (Ceballos et al. 2017; Atkins and Maroun 2018; Atkins and Atkins 2019; Zhao and Atkins 2021). An example of the ever-growing body of knowledge related to humanity’s impact upon the planet is in the form of the United Nations’ climate report, released in March 2023, which presents a variety of alarming statistics including the fact that the planet is at its warmest point in the ‘past 125,00 years and is likely to get warmer’ (McGrath and Rannard 2023). Therefore, as industry is central to the release of emissions

which in turn drive global trends in temperature, it is important to reflect upon their practices and consider not only the manner in which they are conducted in the twenty first century but the system of ethics which has allowed their proliferation to go unchallenged for decades.

The total evaluation of the societal norms which have allowed the degradation of the environment begins with a consideration of both philosophy and language which are utilised to maintain the cultural separation of nature and humanity (Atkins et al. 2023). That is linked to the influence of Christian ethics in shaping humanity's relationship with the natural world as separated from humanity a perspective that has transferred to the world of business (Maroun and Atkins 2018). That begins in the Bible and book of Genesis when man was created in the likeness of God "to rule over all the wild animals of the earth" which set in place a line of thinking which still holds relevance in the modern world (Genesis 1: 26-28). This philosophy has in turn been developed by influential thinkers such as St Augustine who believed that due to the biblical depictions of the relationship between humanity and the natural world no sin can be associated with our treatment of these beings, as animals exist for the utility of humanity (Ramirez 2005). Presenting a perspective which was adapted by St Aquinas who maintained that animals were not worthy of proper moral consideration as he deemed animals incapable of reason, however as their treatment may influence the behaviour of humanity towards one another they should be offered basic moral consideration (Ramirez 2005).

Although St Aquinas offered very basic protections for animals and a rational which would be considered by many to be a primitive understanding of the rights of animals

by much of western society, this perspective retains humanity as “the centre of the universe” (Martin 1990 p. 160). This anthropocentric reasoning considers the treatment of nature in relation to its impact on humanity, a view which remains dominant throughout global industry. The anthropocentric perspective places humanity above nature in a hierarchy that values animals and the natural world in relation to their utility for humanity (Jones and Solomon 2013). This is a hierarchy which is not only influenced by Judaeo Christian thought but through the reinforcement of thinkers such as Aristotle who also produced a hierarchical view of humans as above animals and flora and fauna (Jones and Solomon 2013). Thus, offering additional support to the modern economic perspective which does not recognise the preferences and sentience of other species but simply ascribes values based on judgements of economic utility.

In contrast to an anthropocentric position, the deep ecological perspective adopts the view that any attempt to place an economic value upon nature is morally unacceptable, recognising the intrinsic link between humanity and the wider ecosystem (Jones and Solomon 2013). This perspective recognises that the natural world possesses a ‘fundamental value and intrinsic rights’, dramatically altering the paradigm through which humanity interacts with the natural world (Trent 2022 p. 203). Additionally, this new lens introduces the notion of ‘environmental justice’ through which humanity should recognise our “shared obligations to ensure the poorest, most vulnerable and marginalised communities’ have equal access to the benefits of a secure environment, and that, in turn, the natural world can survive alongside humanity” (Trent 2022 p. 203). Thus, sharing a concern with other emancipatory forms of accounting for the marginalisation of stakeholders but with an

emphasis upon engaging these groups to support sustainable business practices that benefit local communities (Maroun and Atkins 2018).

Inclusivity within the extinction accounting framework is important in challenging the hegemony of interests which have traditionally dominated mainstream reporting and accounting practices. In the context of corporate reporting practices stakeholder inclusivity is defined as a process through which “the board considers other stakeholders not merely as instruments to serve the interests of shareholders, but as having intrinsic value for decision making in the best interests of the company over time” (Atkins and Macpherson 2022 p. 69). Important to the practice of extinction accounting, compared to other frameworks, is the belief that the implications of corporate action should be considered ‘over time’ when seeking to preserve the natural world, as ecosystems exist on a far different timescale to an easily defined term such as a ‘financial year’. Therefore, corporations should look beyond initiatives which seek out quick non-substantive results, often characterised as ‘legitimacy seeking’, and instead place an emphasis upon substantive action that achieves meaningful change instead of headline-grabbing activities which are short-sighted and limited in their utility.

Although a majority of reporting practices occur within the context of the financial year due to the requirements of various laws and traditions, sustainability can be argued to necessitate a different reporting period in order to be truly substantive. However, before these specifics can be discussed it is important to ensure that these concerns are recognised within the reports of a corporation therefore leading to a consideration of the materiality concept. Extinction accounting utilises a dual

materiality approach which alters the definition of materiality and expands beyond a traditional understanding of materiality as simply information which could influence the decisions of stakeholders (Zhao and Atkins 2021). Instead, the concept of dual materiality is defined as consisting of two parts the ‘financial materiality’ and ‘environmental and social materiality’ which seek to address the issues related to the traditional definition of this important accounting concept (Jørgensen et al 2022 p. 344). Through the expansion of this definition, the overall dialogue of accounting is expanded to address new concerns as more issues can be included such as the health of the climate and impact upon indigenous populations. Although the critique may be made that the expansion of this dialogue will weaken an organisation’s ability to meet its primary objective under a positivist perspective which is to maximise profits, numerous arguments can be made in support of the extension of this dialogue.

Firstly, the expansion of the materiality concept and the increased availability of sustainability information should be noted as of particular importance as not only does this raise the profile of environmental concerns, but increased sustainability information is associated with greater financial performance (Jørgensen et al 2022). Although the associated increase in financial performance is likely to be a driving factor in the development of this concept, the benefits for organisations can be seen to extend beyond economic incentives for reporting institutions. In particular, this concept allows a greater reflexivity and consideration of the issues which are deemed material not only through an economic lens but from a perspective which considers the ongoing climate catastrophe as a guiding context (Atkins et al. 2015; Atkins et al. 2018). Therefore, in seeking to address the identification of species

within the reporting process, extinction accounting theorists present a materiality matrix to assess species which offers a clear set of principles that should be followed by reporting organisations.

The Extinction Accounting framework begins with a principle which states that organisations should compile a list of animal and plant species classed as endangered by the IUCN in the area in which the organisation operates (Atkins and Maroun 2018). Immediately, within the context of the deep ocean this model faces the challenge that as much of this region remains unexplored this may seem an impossible task made harder by the fact that new species are regularly uncovered such as in 2022 when one expedition recovered 39 species that were potentially unknown prior to this voyage (Ainsworth 2022). This challenge can, however, be overcome by adopting the second principle of the framework which requires organisations to report upon initiatives and partnerships which have been taken to prevent species harm (Atkins and Maroun 2018). Therefore, offering the ability to institute principles that on the level of the ecosystem seek to prevent the trickle down of harms throughout the various species which form the wider biodiversity of the habitat. These principles can take many forms but a popular example that a corporation could adopt would be the ‘no net loss approach’, outlined in the previously in this thesis, which although limited in the context of the deep sea due to unknown variables related to species density, can prove more viable within better understood habitats (Levin et al. 2016).

The implementation of these policies once again raises the concern that this activity will not be substantive but will lead to further impression management and attempts

to direct discourse with stakeholders towards these initiatives. Therefore, ‘audits’ are required to ensure the effective implementation of these principles and to assess the impacts of these initiatives before utilising the reflexive aspect of extinction accounting to develop future strategies which learn from prior audits (Maroun and Atkins 2018). Following, this the strategies developed and in turn the lessons learned from the reflexive process which accompanies the reporting process, are enclosed within a standalone report (Atkins and Maroun 2018). The requirement to establish a standalone report ensures that these concerns are not minimised in relation to financial matters and allows ample space for a dialogue with stakeholders that can be easily accessed by various parties.

This model was explored depth during Corvino et al’s (2021) article which sought to analyse the utility of the matrix to achieve emancipatory change in the context of corporate natural capital disclosure and forest management practices within their sample group (Corvino et al. 2021). The article began with an evaluation of various reports which found that although a majority of the organisations analysed included the word sustainability in their mission statements, the extent to which this matter was disclosed varied (Corvino et al. 2021). Importantly, it was found that companies often presented the advantages associated with the utilisation of forest materials and other sustainability benefits, but these disclosures lacked detail and were often generic (Corvino et al 2021 p. 2565). Therefore, displaying the necessity of a materiality matrix to ensure organisations conduct a substantive evaluation of the issues, which in the context of the deep sea could be made more viable through a process of reflexivity which recognises our ever growing understanding of this habitat and the species which constitute the overall biodiversity.

The adaptable and flexible approach developed by extinction accounting to reflect the discovery of new species and their impact upon an organisation as material concerns is further reflected in other aspects of the framework. In particular, the ability of extinction accounting to integrate into other standards, such as the United Nations Sustainable Development Goals, is key to the framework's development (Atkins and MacPherson 2022). An example of this framework being integrated into an existing standard is contained within Atkins et al. (2018), which sought to account for Rhinoceros within the context of the GRI (Global Reporting Initiative) standards. This article undertook an interpretive text analysis to study the disclosures of the forty one largest companies listed on the Johannesburg Stock Exchange and found that within the sample group companies offered 'considerable detail' in relation to their disclosures related to the Rhinoceros even when the species was not directly linked to the organisations' business practices (Atkins et al 2018). Therefore, displaying the utility of the framework to be operationalised within a number of contexts can be argued to be an important feature within modern accounting practice as corporations are often signatories to numerous initiatives and guidelines.

The ability to work collaboratively and to adapt to the context of each reporting organisation gives strength to the utility of extinction accounting as a framework to preserve species throughout the world. This is a framework that is intended to be applied both at the company level as well as in support of the work of Governments' who are viewed as particularly important due to their control of fiscal and monetary policy (Trent 2022 p. 206). That grants these institutions a privileged position, as they not only have an impact through their own reporting but can institute policies and

priorities, will inform both the structure of reports whilst also influencing the understanding of key concepts such as materiality. However, despite this important role within society, reporting at the level of government and the public sector can be seen to face specific issues which limit the ability of these organisations to implement a dual materiality approach such as financial restraints and a lack of training (Weir 2018).

Therefore, if accounting is to achieve its stated potential to ‘save the world’ then the perspectives adopted by all organisations and institutions within their reporting practices should adopt the principles of extinction accounting such as dual materiality and reject the dominant anthropocentric hierarchies of society. These principles should not only reward the corporation as a greater consideration of the environment as a material concern is associated with greater profitability and an increase in organisational reputation but is essential to the survival of the planet (Jørgensen et al 2022). Once again leading to the reiteration of the reality that our fate and continued survival relies upon the maintenance of a diverse ecosystem and the adequate representation of the natural world within the reports of organisations involved in the most destructive industrial activities throughout the world.

3.5 Stakeholder Identification

The term stakeholder has traditionally been defined as “groups or individuals who affect or are affected by organisational policies” but has also often included individuals who believe they have a ‘stake’ in the consequences of the decisions made by an organisations’ management (Starik 1995 p. 208). In the context of the

Anthropocene, these definitions which are grounded in socio economic reasoning, are outdated as in the twenty first century all human activity is understood to have an impact upon the natural world. Therefore, new models have been developed that move beyond the traditional definition of a stakeholder and can be utilised to identify previously ignored stakeholders such as the global environment. An example of one such model is Mitchell et al's framework which identifies stakeholders utilising a new criteria and can be argued to allow the inclusion of the natural world which is essential to assessing the stakeholder status of the ecosystem within the dialogue of organisations involved in the deep seabed mining industry.

The criteria outlined by Mitchell focuses upon three variables which may be possessed by an entity in order to identify them as a stakeholder however, it should be noted that as stakeholders are salient these variables may not be fixed and the possession of one can still allow a stakeholder to be identified (Mitchell et al 1997). These variables are power, legitimacy and urgency all of which are utilised in a different manner to identify a stakeholder and the possession of different combinations of these variables can lead to varying forms of stakeholder status. However, the one which can be seen to best exemplify the global ecosystem is the classification of 'definitive stakeholder' which is found to be a stakeholder who possess all three of these variables (Mitchell et al 1997). Therefore, in this section I will analyse the arguments against the classification of nature as a definitive stakeholder and examine the literature which supports this modern understanding of stakeholder status.

The variable of legitimacy has traditionally been a contentious term within the academic literature surrounding stakeholder status as this term itself is often subject to much discussion as to what classifies a stakeholder as legitimate. Traditional approaches to stakeholder identification have viewed legitimacy as tied to a stakeholder having an economic ‘stake’ in an organisation and the stake being connected to the principles of ‘fiduciary responsibility and legal compliance’ (Goodpaster 1991). The association of these terms is connected to the wider dialogue surrounding the economic rationale for traditionally viewing those with an economic investment in an organisation as the primary stakeholders, often leading to the minimising of environmental concerns of their total emission from the stakeholder dialogue (Harrison and Wicks 2013). However, this view of nature as a passive stakeholder lacking primary consideration fails to recognise the more modern definitions of legitimacy and the varying features of the natural world which make nature a legitimate stakeholder.

Legitimacy in Mitchell’s framework is related to the ‘generalized perception of social good’ which recognises that at the varying levels of society from individual to group this term can be defined in numerous ways (Mitchell et al 1997 p. 867). Therefore, this theory does not seek to assign ranks to individuals within a hierarchy of stakeholder status in which those deemed to have more at stake in terms of economic risk are given primary status and are seen as more legitimately impacted by the actions of an organisation and its management (Donaldson and Preston 1995). Instead through this new definition legitimacy is connected to a definition based in sociology in which the identification of nature as a legitimate stakeholder is made possible as an undeniable social good which should be promoted. Therefore,

this new definition of stakeholder legitimacy is empowered to recognise that nature is an essential component in the overall health of the planet and its identification is key to its long term preservation.

In building upon the understanding of stakeholder legitimacy through a sociological lens, the work of Starik can be noted for helping to assign stakeholder status to non-human entities. This approach is based upon the view that stakeholders are not simply impacted by an organisation but are connected as partners with a firm as their fates are intertwined (Starik 1995). Therefore, offering a holistic approach to establishing the stakeholder status of an entity which can identify the natural environment as this body inputs raw materials and other essential materials such as water to the production processes that fuel various economic activities (Haigh and Griffiths 2009). Moreover, the argument for nature to have a legitimate stake due to its impacts upon the organisation, meets the anthropocentric view of stakeholder legitimacy, but also gives weight to the view of nature offering a social good due to its role as the foundation of modern economic activity. Whilst retaining an ecological connection through the recognition that we are connected as a part of the ecosystem due to natures role not only in providing the raw materials that support humanity but in fostering the conditions for life on Earth.

In developing this model further power is outlined as the next variable through which a stakeholder can be identified by an organisation and can be defined in terms of coercive, utilitarian, or normative power. Firstly, coercive power is defined in terms of the “physical use of force or restraint; utilitarian power is based upon material or financial resources and finally normative power is based in symbolic resources”

(Mitchell et al. 1997 p. 865). The addition of power as a criterion is still not enough to allow some theorists to classify nature as a stakeholder as ‘volition’ has been argued to be a criterion of a legitimate stakeholder which, only humans possess as they can act with intent in order to seek out the benefits of a mutually cooperative relationship between the firm and stakeholder (Phillips and Reichart 2000). This is an understanding that can be seen to be narrow as although nature does not actively possess intent with which it can direct its actions, it still possesses an undeniable coercive power over humanity that is not transitory, through its provision of resource which may be limited if humanity’s destruction of the natural world goes unchecked.

Urgency within the framework of Mitchell is defined as “the degree to which stakeholder claims call for immediate attention” (Mitchell et al 1997 p. 869). However, this is not simply based upon the notion of time sensitivity but considers if the claim upon the firm is ‘critical or highly important’ although these claims can be salient and vary in terms of how urgent the claim is dependent upon the context (Mitchell et al, 1997, p. 867). In the context of climate change and the Anthropocene it can be argued that there is no more critical or urgent consideration within corporate practice than humanity’s treatment of the environment. This is because humanity is at present altering the climate at an unprecedented rate as currently there are ‘one million plant and animal species threatened with extinction’ (Tollefson 2019 p. 171). Therefore, it can be seen that through meeting Mitchell’s criteria of legitimacy, power and urgency the global environment meets the definition of a ‘definitive stakeholder’ and has overcome many of the barriers to stakeholder status presented by traditional classifications of stakeholder status (Driscoll and Starik 2004).

In building upon this framework, which can be utilised to present the natural world as a definitive stakeholder, Driscoll and Starik, (2004) propose the addition of a fourth criterion to support the identification of nature as a stakeholder. This variable is proximity which connects a firm to stakeholders based upon spatial distance which is likely to be a driving factor in forming interactions between these entities (Driscoll and Starik 2004). Further the characteristic of proximity is given special consideration when related to the feature of embeddedness in which an entity is entangled within another's physical space and forms a component of the larger entity (Driscoll and Starik, 2004, p. 64). This forms an important element in contexts such as seabed mining because the seabed is a habitat, home to distinct life, that is in turn embedded within the larger abyssal zone and wider ocean ecosystem, which will all be affected to varying degrees by the development of seabed mining. Therefore, the embedded ecosystems can be seen to form the 'ultimate context' surrounding the development of this industry and would make both the seabed and the marine environment critical stakeholders that must be considered as central within the stakeholder dialogue.

This view of the environment as a framing context which grants stakeholder status can be further supported by proponents of other theories as Laine who notes that the environment is 'present everywhere' as we are surrounded by the natural world and furthermore form a part of nature (Laine, 2010, p.76). Therefore, this view moves beyond the socially constructed divide of humanity from nature and instead reinforces the reality that out future is intertwined with that of the wider planet (Laine, 2010). In turn this recognition is also important as when this reality is included as a feature of the stakeholder dialogue it is believed that organisations will be

empowered to develop more specific and targeted strategies for addressing specific environmental concerns related to the impacts of their business (Starik 1995). That introduces an additional incentive from a risk management perspective as when nature is taken seriously as a concern, pre-emptive measures can be developed to prevent environmental harm.

However, critics of the expansion of this dialogue have noted that stakeholder theory should not be used to “weave a basket big enough to hold the worlds misery” and the treatment of the environment as a stakeholder within a consideration of business risk and strategy development is not a realistic aim (Phillips and Reichart, 2000, p. 191). In response to arguments such as these, proponents of the expansion of the stakeholder dialogue note that they are not unaware of the time and financial costs associated with conducting such an assessment but highlight that overtime this approach will allow for the building of a ‘mutually sustaining society’ and reduce the financial and reputational risks to organisations associated with environmental harm (Haigh and Griffiths, 2009, p. 356). Therefore, the identification of the natural environment can be seen to be essential to the future of humanity if the ever increasing impacts of climate change upon humanity are to be limited. Especially within the context of seabed mining which is embedded within an already fragile ecosystem but is yet to begin operations meaning that there is an opportunity to ensure that nature is recognised as a stakeholder within this dialogue from the beginning of this industry.

3.6 Stakeholder and Accounting Dialogue

The twenty first century and the rise of global capital markets that are not accountable to a single geographic region have led Non Governmental Organisations (NGOs) to hold a prominent role in the dialogue between corporations and the citizens of states around the world. These organisations serve as effective means of mobilising the preferences of various groups in society and of developing a dialogue with corporations that extends beyond borders and industries (Pishchikova, 2006). The study of the roles that these organisations play within civil society has been developed by a number of scholars who note that interactions between NGO's and corporations can vary greatly according to a number of features. However, a widely held belief is that a central and important aim of NGO dialogue with corporations is to 'give a voice to the powerless' therefore, during this section I will outline the characteristics of this dialogue that mean NGO play an important role within modern financial reporting (Pishchikova, 2006).

Firstly, the relationship between NGOs and corporations has traditionally been classified as hostile with contrasting opinions on corporate activity leading to fraught relationships (Burchell and Cook, 2013). However, although this hostile relationship often exists, both NGOs and corporations have realised that positive relationships can also build constructive dialogues instead of hostilities which benefit neither party. According to theorists the incentive for NGOs to improve these relationships stems from ideational view that these organisations possess symbolic power which requires engagement and is concerned with constructing dialogue through the promotion of norms rather than a political or economic power to assert their objectives through more robust methods (Pishchikova, 2006).

Therefore, when seeking to achieve their aims these organisations can be argued to be more effective if they work as cooperative partners to ensure the corporate practice upholds norms and represents the interests of civil society. This strategy in turn holds benefits for corporations such as the ability to improve relations with those who may oppose their actions and engage in an active dialogue rather than having the NGO create large amounts of negative press and external pressure to mobilise its concerns (Van Huijstee and Glasbergen 2008).

Although this incentive is one which is easily understood as desirable for both parties some in the NGO community are wary of establishing to friendly a relationship with these organisations. This concern is because many corporations may engage in dialogue and use NGO's as 'talking shops' but not act upon this input leading to dialogue fatigue within these organisations who continue to raise their concerns with minimal results (Burchell and Cook 2013). Therefore, the dialogue with corporations often takes a number of forms ranging from working groups related to a specific issue to wider conferences or one to one dialogue between the parties (Van Huijstee and Glasbergen, 2008). These engagements all present varying methods of gaining insight into the perspective of each party and to present arguments that seek to defend or convince others of their actions. In the case of the corporation this opportunity to engage maybe genuine but could also be an opportunity to manage risk and to gain an insight into the issues that may be raised to the public which could cause reputational or even financial harm (Van Huijstee and Glasbergen, 2008).

The ability of NGOs to utilise their influence and expertise to raise public awareness may result in actual harms to a corporation and incentivises organisations to actively address the concerns of NGOs therefore, displaying the power of these organisations to form social movements. This power has been gained through a history of representing and raising awareness of various concerns, especially related to environmental issues where NGOs have gained credence due to their effective promotion of this issue (Burchell and Cook, 2013). Once again, emphasising the valuable role that NGOs play in the promotion of a more sustainable and democratic society by raising awareness of the actions of organisations which have impacts for the whole of humanity (Pishchikova, 2006). Although, this has provided a rationale for NGOs and organisations to engage in a dialogue which can be mutually beneficial most theorists stop short of asserting what the outcome of this dialogue should be given that interests can be extremely specific to the context within which they are sought. Instead, many scholars have sought to generate a series of principles in order to frame this dialogue that ensures this dialogue embodies democratic principles regardless of the outcome.

One leading approach to framing the dialogue between corporations and NGOs is Habermas's theory of communicative action and deliberative democracy which are centred around the notion of an ideal speech scenario (Brand et al, 2020). The concept of an ideal speech scenario is centred around a desire to reach a consensus and shared understanding that although may involve disagreements as to the facts or opinions discussed between participants, takes place under a shared set of rules and norms (Brand et al, 2020). Crucially attached to this concept is the necessity that parties participating in this dialogue must remain open to the aim of consensus and

possess a “willingness to achieve a shared position” (Brand et al, 2020, p. 7). Therefore, presenting two criteria which are deemed essential to an ideal speech scenario that seeks to embody democratic values by preventing the hegemonic domination of dialogue by a single party or interest group (Barone et al, 2013).

The notion of an ideal speech scenario is utopian in its aim to reach an ‘ideal’ context (Barone et al. 2013). And is an element which has often left the theory vulnerable to the critique that it is too idealistic and not possible to apply in practice however within his work Habermas presents various concepts which support the utility of this theory. Firstly, the theory of communicative action is informed by Kant’s categorical imperative which presents the view that actions are only morally acceptable if the process by which these outcomes are achieved would be deemed permissible to the most powerful groups in society both at the height of their power and if they were to become the most disadvantaged in society (Barone et al, 2013). Therefore, establishing a principle which seeks to remove the inherent power imbalance which is present between a well resourced corporation and an NGO which may lack the economic and political resources. Further, within the dialogue and communicative action Habermas develops a distinction between communicative and strategic action which seeks greater parity between parties seeking to reach a consensus therefore, seeking to make the theory more applicable to corporate dialogue.

Through Habermas’ framework communicative action is separated from strategic action as it is an attempt to reach consensus through an equitable dialogue as communicative action occurs when parties “harmonize their plans of action through internal means, committing themselves to pursuing their goals only on the condition

of an agreement" (Habermas 1990 p. 134). This requires the parties active in deliberation to consent to the 'internal means' of discourse which must be freely accepted by each party and defines the conditions that may bring about a change of opinion (Brand et al, 2020). Conversely, strategic action is constituted of attempts to convince others of your position through external means involving the use of threats or attempts to convince others of your position based upon the potential outcomes of actions are not based upon consensus but are forms of coercion (Brand et al, 2020, p. 9). Although Habermas is not overly idealistic and recognises that strategic communication is likely to occur in the context of real dialogue, he contends that the primary aim of engagement between parties should always be consensus.

In addition to the critique that this model remains idealistic, a number of further criticisms have been made of the theory such as the claim that this model lacks an emancipatory aspect as many lower class or underprivileged groups utilise nonverbal communication more regularly than those in upper class positions (Day, 1993). Although this critique may have held weight previously, in the context of the modern day, the ability to provide audio visual equipment to engage in online dialogue between parties as well as an increased ability to travel can be argued to largely negate this point. Another relevant criticism which holds more merit is that applying Habermas's theory to NGO dialogue, or for that matter the practice of accounting, was not in the purview of this theories' development and is not a clear fit into either of these practices. Despite this criticism this framework has a long tradition of being applied within the accounting context and as Habermas does not specify where his methodology should be applied the adaption of the theory into

these practices is appropriate and rational (Laughlin 1987; Unerman and Bennett 2004).

The application of Habermas to accounting dialogue is further evidenced by a study conducted by Barone et al. (2013), which applied the theory of communicative action to the corporate dialogue surrounding the takeover of Cadbury. The utilisation of Habermas' work within this context not only builds upon the context of the ideal speech situation which should allow for changes in all aspects of society from the 'life world' to the technical systems and steering mechanisms at the societal level as well as the 'archetypes and subsystems at the organisational level' (Barone et al. 2013 p.169). This recognises that the life world, which is defined as the "discursively agreed societal values" is driven by the discursive arrangements of a society that accounting and reporting practices have a central role in shaping through the selection of material issues and the formation of a dialogue with stakeholders such as NGO's (Barone et al. 2013, p. 170). Through evaluating this relationship, the paper in turn develops a model through which this relationship can be better applied to corporate social reporting and the NGO dialogue.

Figure 2

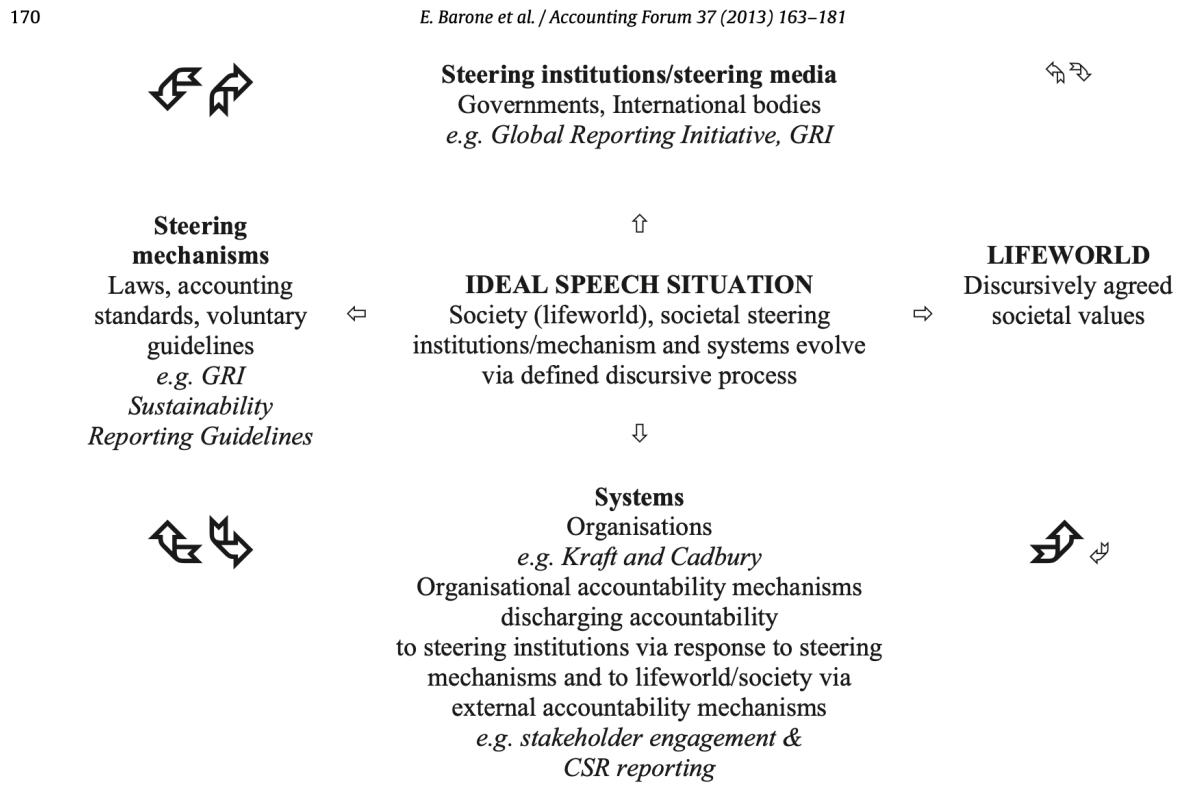


Fig. 1. A Habermasian prescriptive conceptual model incorporating stakeholder engagement and corporate social responsibility reporting.

(Barone et al. 2013 p. 170)

The model above presents a method of incorporating the work of Habermas into the context of accounting and presents a model in which the normative conceptual links are represented by arrows with larger arrows indicating a greater tangibility of influence (Barone et al. 2013 p. 170). Applied within the context of stakeholder dialogue surrounding the takeover of Cadbury resulted in the recognition that achieving change requires changes to the “life world and steering mechanism with subsequent changes to the technical process of stakeholder engagement (Barone et al. 2013 p. 178). For example, if the lifeworld allows negligent corporate reporting to perpetuate then explicit guidelines such as those provided by the ideal speech scenario are required to frame the processes of stakeholder engagement (Barone et

al. 2013). Therefore, the model presented within this paper can be praised for offering a practical application of Habermas' work to the context of accounting that can be further developed to other contexts when considering not only the NGO but the overall stakeholder dialogue.

3.7 Alternate approaches to discourse

In spite of the potential contained within the approach of Habermas, outlined in the previous section, there exist a number of notable challenges to the application of this framework, that mean this framework will not be utilised within this study. These challenges relate to both the processes that define the application of this framework as well as the desired outcomes of a Habermasian framing both of which can be problematised by accounting scholars. Specifically, proponents of critical dialogic accounting argue against the emancipatory aspirations of this theory not because emancipation is not a noble goal, but because "there can never be total emancipations; only partial ones" (Brown 2009 p. 323). Instead arguing for alternate approaches that seek to facilitate discourse as part of a commitment to democratic dialogue and the fostering of constructive conflict between participants.

The commitment to conflict frames the central opposition of this approach as that begins by recognising the nature of engagement between parties that is often highly emotional, a factor not considered in Habermas' overly technical and rational view that does not recognise the role of "emotions, passions and acts of collective identification in democracy" (Brown 2009 p. 320). Therefore, arguing that in his pursuit of consensus Habermas does not recognise that these emotions are natural

in humans who can never act solely as rational agents pursuing a singular objective. This critique is made more effective when considering the role that emotion has in driving conflict which although is not always rational plays an essential role in the democratic process and cannot be eliminated from interactions between members of a functioning democracy (Brown 2009). Further leading to the concern that through removing emotion and passion, key elements of individual identity are lost therefore harming the overall democracy as a limit to free expression is perceived as at odds with individual liberty.

The concern for individual liberty is extended within the critique of dialogic theorists who also note that the desire for consensus is believed to harm democracy as pluralistic debate is viewed as intrinsic to democratic society (Dillard and Brown 2012). Specifically, these perspectives believe that conflict is immutable and integral to the establishment of identity and creation of meaning, rendering the task of accounting to be the facilitation of this conflict within a democratic society ((Dillard and Roslender 2011). Although there is no singular unified approach to critical dialogic theory these framings centre upon attempts to ‘take conflict seriously’ often developed upon approaches of Mouffe’s agonistic pluralism (Brown 2009). These framings understand conflict as necessary in the development of identity, as it is through the process of conflicting discourses that meaning is established and actors are excluded as identity is formed (August 2024). Therefore, the muting of conflict in place of consensus by Habermas is problematised as according to this approach, through preventing conflict, the expression of identities that subvert mainstream understandings would also be prevented.

Instead, these approaches argue that accounting should not be concerned with the outcomes of discourse but in shaping the processes through which discourse is facilitated. This occurs through facilitating engagement in which groups do not engage under antagonistic conditions, that is between enemies who seek to destroy and invalidate the positions of one another but to facilitate the conditions of agonism (Mouffe 2000 p.102-103). These conditions would recognise the pre-eminence of fellow participants in discourse and view the conflict as a competition of values that is integral to the production of identity (Mouffe 2000; Dillard and Roslender 2011). Thus, presenting accountants with the challenge of developing systems that facilitate the conflict of perspectives in a manner that allows the free expression of perspectives and that fosters agonistic rather than antagonistic relations between participants.

The desire of agonistic theorists and to reconstruct the other in society not as an enemy, but as an adversary, emphasises the pursuit of the ‘good society’ that enables group difference and recognises its role within the formation of identity (Addis 1993; Brown 2009). In addition to recognising the role of conflict in identity, this approach also emphasises the ever shifting nature of conflict as the demands of actors are ever changing as they engage the perspectives of various groups (Vitus 2008). Therefore, further emphasising that to seek consensus based outcomes would be unsuitable within modern society and supporting the view that the role of accounting frameworks may be the facilitation of this conflict under conditions that allow the free expression of identity. That is a process which can be viewed as optimistic and hopeful in seeking to achieve outcomes that support the free expression of the groups whose discourse is shaped by these frameworks.

The application of this framework was explored in an article by Tregidga and Milne who applied agonistic pluralism to the context of an environmental dispute regarding coal mining within New Zealand (Tregidga and Milne 2022). During this article the approach of agonistic pluralism was applied to this industry based upon a three step process of understandings how the issues, identities and spaces of engagement are constructed as part of a contested issue based analysis (Tregidga and Milne 2022). In this context agonistic pluralism provided a framework that explored the "engagement practices and processes" that shaped the arena related to this conflict and assisted in appreciating the nature of conflict beyond organisational boundaries (Tregidga and Milne 2022). Therefore, this paper provided evidence of the applicability of this framework to accounting for contested issues whilst also exploring the viability of agonistic pluralism to be applied to an empiric in which it may be necessary to recognise the permanence of conflict rather than seeking to reconcile these contesting identities.

Despite the promise that is evidenced within this framework, there remain several challenges in the application of agonistic frameworks that must be considered. Amongst these issues exists the challenge of a lack of a unified approach to applying the principles of agonistic pluralism as at present multiple forms of agonistic pluralism and critical dialogic accounting exist between scholars. This lack of a unified approach to scholarship presents a challenge to the application of this framework that is exacerbated by the issue that Mouffe can be argued to be unclear as to when relations shift from antagonistic to agonistic therefore further limiting the applicability of this framing (Erman 2009; August 2024). Ultimately, both these

challenges within the application of this framework limit the potential for clear application and present cause to consider alternate approaches to the exploration and facilitation of conflict that will be explored during the following sections.

3.8 Indigenous Accounting beyond organisational boundaries

In considering alternate framings of the role of conflict within accounting leads to a necessity to consider approaches that extend beyond organisational boundaries and facilitate new understandings of discourse that illuminate new possibilities for accounting within society. These calls have emerged from a number of articles within the literature regarding both accounting for the periphery as well as those that seek to foster new relations beyond the boundaries of the organisation (Gendron 2018; Gendron and Rodrigue 2021; Tregidga and Milne 2022). The emergence of these calls has been combined with a shift in the focus of accounting research as scholars have shifted from western centric framings of accounting and have instead sought to engage directly with non western contexts. Therefore, providing insight into alternate possibilities for accounting as new forms of knowledge emerge that are centred upon values which have long been excluded by the “homogenising, naturalising and universalising” practice of western accounting (Neu et al. 2001 p.735).

This is a concern that is particularly pertinent in light of the proposed seabed mining industry of the Cook Islands which is situated within an Indigenous Society with a distinct history and cultural identity. Therefore, the following section will consider the position of Indigenous knowledge within wider accounting literature before exploring developments in scholarship that make considering this field not only important but

essential in the context of the sixth era of mass extinction. Firstly, in presenting an understanding of Indigenous accounting it is important to highlight that this is an expansive term, applied to some 5000 groups spread throughout the world, whose identity lacks a universal or singular definition but whom can be understood to be faced with a number of common challenges (Gallhofer and Chew 2000). In particular Gallhofer and Chew have noted that Indigenous peoples have often have similar histories such as experiences of colonial rule that has seen external forces impose restrictions on traditional knowledge (Gallhofer and Chew 2000).

The Indigenous knowledge that will be explored in this section will be that of Pacific communities, who themselves are distinct between nations but whom once again can be perceived to share a number of commonalities. Beginning with a presentation of the variety of alternate values that shape these societies such as the term ‘Taonga’, highlighted by Craig et al as a term that can be utilised to describe property or something highly prized, that may be tangible such as land or intangible, such as traditions of values (Craig et al. 2012). Additionally other concepts such as “Mana’, which can be understood as a prestige that is acquired as assets are passed down from ancestors, further emphasise the dissonance in values between western and Indigenous societies (Craig et al. 2012 p. 1042). Therefore, leading to Indigenous values to be cast as incapable of being ‘tamed’ by western society, as traditional the structures of western accounting are incapable of reflecting these values (Neu and Graham 2004).

This inability to account for these values contributes to what Buhr describes as the Wests ‘obsession’ with problematising Indigenous communities and their knowledge,

leading to their exclusion (Buhr 2011). An exclusion that is only broken when these communities are engaged as, ‘disempowered objects’ who are accounted for but lack autonomy to represent their own narratives within stakeholder discourse and corporate reporting (Buhr 2011 p. 140). Therefore, Indigenous accounting scholarship has problematised the accounting ‘for’ these peoples as this does not recognise the sentience of Indigenous peoples and instead makes them the subjects of Western practices shaped around a realist privileging of economic valuation (Neu et al. 2001; Neu and Graham 2004; Greer 2009). That excludes Indigenous understandings of wealth which are multidimensional extending beyond the economic to also include “social, cultural, human and spiritual’ forms of wealth (Craig et al. 2012).

Therefore, calls have been made for scholarship to turn its attention towards facilitating accounting ‘by’ Indigenous peoples so as to empower these groups to break the exclusion from accounting that is enabled by the ‘expertise’ of its practitioners that disempowers these communities (Bryer 2023). This would require accountants to realise the potential of accounting to ‘intervene and transform social practice’ through advocating for a partnership between Indigenous communities and accountants (Lombardi 2016). This is a shift that is intended to empower these groups in order to take control of the discourse surrounding their communities so that they may participate equally within the discourse and represent their unique insights through structures tailored to the values of their nations (Buhr 2011; Lombardi 2016; Jayasinghe et al. 2020; Fukofuka et al. 2023). In turn, through facilitating the expression of these perspectives currently at the periphery within mainstream

accounting the concern of critical accounting to seek new perspectives that reframe the relations of humanity to the environment are brought to the fore of discourse.

In particular, the Indigenous framing of the environment within this literature is especially pertinent as it does not maintain the artificial divide of humanity from nature solely as site of extraction but views humanity as in a cyclical relationship with the environment that fosters the principles of stewardship (Finau et al. 2023). Therefore, the environment can be understood to form an essential part of the stimulus through which a fluid and ever shifting Indigenous identity is formed that connects its people as part of the social fabric that must be reflected within future accounts (Finau and Scobie 2022; Fukofuka et al. 2023). Moreover, as this identity is distinct to each Indigenous society, the desire to resist universalising narratives is once again reiterated and accountants are required to consider means through which local knowledges can be emboldened to be heard as the ‘authentic voice’ of these communities (Blaikie 1996; Jayasinghe et al. 2020). Thus, necessitating engagement beyond the boundaries of traditional accounting and requiring researchers to engage directly with Indigenous peoples to facilitate the authentic expression of their perspectives and to further challenge their exclusion as outsiders to the social hierarchies of accounting knowledge (Fukofuka et al. 2023; Norris et al. 2024).

Chapter 4: Theoretical Framework

In developing upon the multitude of approaches that may be utilised in the framing of this enquiry ranging from Habermas’ communicative action to critical dialogic

accounting this study has opted for a framing of postmodernism. This framework was selected for a multitude of reasons that will be explored in the following section and assists in guiding the direction of this enquiry. Specifically, guidance is provided through shaping the approach taken to addressing the previously stated research questions in both the collection and later analysis of research data.

4.1 Postmodernism

The adoption of a postmodern framing to this enquiry has important implications for both the ontology and epistemology of the following research that shapes how essential concepts such as knowledge and truth are understood. Notably, postmodernism is characterised by an “incredulity toward metanarratives” understood to be “totalising stories about history and the human race that ground and legitimise knowledges and cultural practice” (Lyotard 1979 p. 2). This incredulity is central to the postmodern lens as knowledge is approached though a pluralistic understanding that rejects a singular concept of truth and in turn the legitimising function that is associated with concepts of true knowledge. Instead, displacing concepts of universalizable knowledge, favour of a pluralistic understanding that remains conscious of power dynamics and the influence that knowledge can have upon both individuals and social practices such as accounting.

The postmodern understanding of knowledge not only rejects any singular notion of truth but begins with a conception of the ‘self’ as existing within a ‘fabric of relations’ through which meaning is established (Lyotard 1979, p. 15). Dispersed within this fabric of relations are not only various constructs of meaning but also various

constructs of the ‘self’ which is fragmented and constantly changing as individuals engage in new situations (Koornhof and Villiers 1999). Therefore, reinforcing the rejection of meta narratives as there can be no stable concept of truth, instead claims are always tied to the values of the relations within which we construct ourselves (Koornhof and De Villiers, 1999). That put simply renders knowledge the “historical and circumstantial result of the conditions outside the domain of knowledge” (Foucault 2000).

The conception of knowledge as the shared construction of a particular discursive community is essential in representing the view of postmodernists and presents a view of knowledge as a pluralistic concept. In turn, it is this conception that dispels the historic role of the academic or expert granting intellectual prophecies to the wider society, which is a vital first step in expanding social discourse and opens new possibilities for knowledge creation from alternative sources. Further, the decentring of authority in relation to knowledge creation again reflects the belief that multiple conceptions of ‘truth’ can exist and signals an end to the era of ‘intellectual prophecy’ that has shaped many traditional conceptions of knowledge (Rabinow 2020 p. 23). Instead expanding the discourse to include unique and isolated forms of knowledge with a particular emphasis upon looking to the ‘margins’ of society when gathering insight into knowledge creation (Saunders et al. 2019).

The desire of postmodernism to destabilise traditional knowledge hierarchies and look for alternative perspectives within discourse has led some to view this framework as a “haven for the marginalised and alienated people of society” (Koornhof and Villiers 1999 p. 151). These groups are understood to be empowered

through the rejection of totalising knowledge and the apperception of the unique perspectives that exist in each situation as ‘local stories’ are understood to possess particular insight (Blaikie 1996; Powers 2007 p. 25). Additionally, this perspective reinforces the view that knowledge is incommensurable and exists within the conditions that shape the relations from which it emerges, with particular emphasis placed upon discourse as essential to shaping these relations within much postmodern scholarship. Therefore, during the following section the work of postmodern scholars such as Foucault and Bauman will be presented in order to better understand the conditions that frame knowledge and the relation of postmodernism to these processes within accounting systems.

4.2 Power, Knowledge and Discourse

In the context of postmodern thought language and discourse are viewed not only as essential to the creation of knowledge but as deeply implicated within the construction of social norms, that are further implicated within social power dynamics. Specifically, language is utilised to “create the impression that reality itself is stable, pre-organized and law-like in character” therefore, allowing for the organisation of society (Chia 2009 p. 127). In particular, language is central in the utilisation of power as it through language that norms are defined, and certain perspectives regulated to the fringes of society. For example, knowledge can be constructed in the favour of specific groups not through physical force but through the creation of cultural practices that shape not only the behaviours of individuals but their “beliefs, tastes and desires” that are perceived to be natural but are instead the result of the reality constructed through discourse (Smart 1994).

The perspective that discourses not only construct knowledge but are central to enforcing social conditions that favour specific groups displays that “power and knowledge directly imply one another” (Foucault 1975 p.27). This is particularly important as it alters the view of power from one based solely upon oppression, as witnessed within Marxist thought surrounding the formation of hegemony, to one that can both oppress and create knowledge (Mcphail 1999). For example, in relation to the oppressive power found within discourse postmodernists such as Foucault believe that although knowledge is developed to favour specific groups it is not wielded and utilised by specific groups against others. Instead, Foucault believed that power was essential in shaping the norms and possibilities for what can be spoken that leads individuals to accept restraints upon their freedom through shaping their identity that is constructed through the discursive web of relations (Mcphail 1999).

Despite this negative conception, postmodern thought also believes that language exists as a site of resistance to power through which power structures can be destabilised. Notably, this resistance is not perceived to achieve a single revolutionary moment that will overthrow the state but instead exists through the challenging of norms and institutions that enforce these perspectives upon society at the local level (Khan and MacEachen 2021).Social movements that introduce new forms of knowledge can be seen as an example of resistance to power, such as the feminist movement that introduced the stories of women into a patriarchal societies discourse. This perspective means that power and resistance “both constitute and are constituted by each other” as they are spread throughout societies web of

relations and are uniquely engaged with one another as each form of resistance is specific to the circumstances under which it is applied (Powers 2007 p. 31).

Finally, the consideration of these structures and their implications for the creation of knowledge further implicates concepts of ‘truth’, as power is understood to be ‘productive of truth’ (Powers 2007 p. 29). This occurs through the production of the social conditions that lead to the acceptance of forms of knowledge within society as scientific and objectively ‘true’ which are powerful discursive features. However, ‘truth’ within discourse once again becomes viewed as subjective and an instrument of social control when utilised through discursive structures (Piasentier 2022). Therefore, the concern of postmodern scholarship for discourse does not focus upon what information can be independently verified but instead seeks to uncover the conditions that shape the possibilities of discourse and shape understandings of knowledge.

4.3 Zygmunt Bauman’s Postmodern Ethics

The primary framing of this enquiry is guided by the lens of Bauman, with particular emphasis upon his work on Postmodern ethics that is utilised to guide this study. This work is unique within the wider field of postmodern scholarship as Bauman’s understanding of postmodernism diverges from that of other scholars in the field such as Lyotard on a number of critical features. Firstly, both Bauman and other postmodernists share a belief in the rejection of metanarratives as well as the notion that morality, as with other forms of knowledge, exists as a practice negotiated between individuals (Lyotard 1979; Bauman 1993 p. 32). However, this

fragmentation is not solely a cause for celebration as Bauman recognises the anxiety that is associated with humanity having to face the “relentless ambivalence of living without absolute ethical rules” (Hookway 2017 p. 360). This anxiety is in turn further exacerbated by a categorisation of society as in a state of constant change that without the absolute morality that was once provided by social hierarchies such as religion, places the moral emphasis upon the individual.

This state of constant flux is termed liquid modernity which refers directly to an era of constant change, defined by a belief in the unyielding advance of scientific knowledge to drive the advancement of humanity (Smith 2011). Further, the advancement of society takes places within the wider phenomenon of globalisation which, despite its promise to connect communities throughout the world, has polarised groups defined by the formation of identities, primarily connected to the ability to travel and communicate (Smith, 2011). This is a division based upon both access to resources and the ability to consume which has resulted in the formation of two distinct identities in society, those of the ‘tourist’ who symbolise the global elite as they possess the resources to travel through spaces and the ‘vagabond’ whose place in society is beyond their control (Bauman, 1993). Thus, vagabonds include groups who occupy the periphery of society such as the poor and refugees who lack the capacity to consume and are designated as ‘flawed consumers’, lacking the ability to fully participate in capitalist society (Bauman 2007).

These people not only travel through a multitude of spaces but are forced to confront strangers who unlike in prior times, occupy the spaces in which we reside, thus provoking anxiety as to the unknown other and their intentions (Kamla 2023).

However, before exploring the factors which influence our ability to engage with strangers, we must first consider the division of the physical objective space from that of the social space in which meaning is produced and is comprised of the cognitive, aesthetic and moral (Bauman 1993). The cognitive begins as the space through which we construct meaning through the sharing of intellectual knowledge, while the aesthetic stands as the space in which we engage with others through emotions and moral curiosity (Bauman, 1993, p. 146). Finally, these spaces both stand in separation to the moral space, where we engage the other based upon an unknown and limitless responsibility for the other (Bauman 1993).

Therefore, within a society characterised by ‘liquid modernity’ power is exhibited through the regulation of social spaces as a number of techniques are deployed to create divisions between those accepted by society and strangers who represent the other, existing beyond our knowledge (Bauman 1993). These tools are utilised in order to co-exist with the ‘alien next door’ with whom in a globalised world we are required to engage multiple times a day through existing within the same geographic space but who are prevented from entering the moral space (Bauman, 1993). The techniques employed include mismeeting and civil inattention so as to recognise the presence of the other with an inoffensive gaze but to avoid meaningful engagement as we compete for control of the social space in the face of the aporia of the stranger (Bauman, 1993, p.159). Resulting from this aporia is a recognition that groups are formed through the identification of shared characteristics with the other whom we identify as similar to ourselves and extend a moral claim in recognition of this identity.

The potential to engage with the moral claim of others contrasts the work of Bauman with other postmodern scholars who traditionally adopt an individualistic view of society, leading some to describe Bauman as a ‘hopeful’ postmodernist (Kelemen and Peltonen 2001; Hookway 2017). This is because through seeking to ‘re-personalise’ morality the individual is positioned at the start of moral action rather than at the end of the moral process as with hierarchical ethics, therefore restoring primacy to the morally autonomous subject (Bauman, 1993; Hookway, 2017). Thus, local empowerment is made possible through the extension of the social space to societies most vulnerable who are empowered by the uplifting of their capacity as citizens (Best 2016 p. 125). Therefore, individuals concerned about the capacity of others can take pragmatic action to be ‘for the other’ through a recognition that we are solely responsible for our morality (Yuthas and Dillard 1999).

4.4 The environment and Postmodernism

In accordance with the uplifting of local knowledge and the rejection of metanarratives, within a postmodern framing the environment is understood as a ‘site of multiplicity’ with multiple understandings of nature coexisting according to factors such as “culture, experience, context and scale” (Andrew 2000 p. 209). Therefore, as within other enquiries of postmodernism the focus of studies into the environmental crisis centre upon the “discourse of nature, representations of nature, and destabilising essential or universal claims to ‘know’ nature in any singular or absolute language” (Andrew, 2000, p. 210). Thus, representing the postmodern view that as with all features of society nature is subject to construction through discourse

which reflects the fabric of relations within which all aspects of society are constructed.

Framing nature as a subject of discourse is important to understanding the manner through which environmentally harmful activities have been enabled and gone unchallenged despite various reporting frameworks. This was evidenced within Maunders and Burritt's 1991 study, that amongst various findings, highlighted that accounting had long contributed to the climate crisis through framing nature as an 'externality' to the reporting discourse (Maunders and Burritt 1991). Therefore, despite many changes occurring in relation to the practice of corporate reporting since the publication of this article, the importance of the framing of the subject of discourse is made evident. That additionally highlights that nature has long been treated as a feature that is external to human society which has allowed for its widespread degradation in order to advance a human society that is perceived to be separated from the effects of this activity.

In contrast to this framing postmodern scholars dispel the illusion that culture and nature are divided instead recognising that humanity is 'entangled' in the wider planet, unable to segregate the environment to a space separate from the one that humanity occupies (De la Cadena 2015; Bebbington et al. 2020). Reinforcing the rejection of absolute truths as both nature and the climate crisis are viewed as unquantifiable through a single objective understanding of the world but subject to creation through engagement with various constituents. Amongst these constituents are those who have been marginalised by traditional accounting practice such as Indigenous communities who have been external to the 'expert' knowledge held by

accountants. However, in accordance with the decentring of authority, through challenging the ‘expert’ role within knowledge creation, postmodern framings allow these groups a specific role as the “authentic voice of nature”, best placed to report the impacts of the climate crisis upon their populations (Blaikie, 1996, p. 83).

4.5 Accounting in crisis

The placement of traditionally marginalised groups as uniquely placed to report upon the climate crisis, introduces not only a challenge to the notion of the expert accountant reporting upon the climate impacts of a corporate activity from the comfort of their office but poses a clear challenge to the practice of accounting. In particular this reflects the reality that accounting is not simply a task involving the reporting of objective financial information but is a discursive practice which shapes and constructs reality (Jones and Solomon 2013). A perspective that can be expanded upon when further considering accounting to be a “distinctive and constantly evolving form of expert disciplinary knowledge”, making it subject to decision making and in turn incapable of being neutral (Vieira and Hoskin 2024). Therefore, accounting can instead be viewed as occupying a specifically important place within capitalist society, as a site of discourse that is always connected to power through the utilisation of ‘expertise’ within the accounting profession (Bowden and Stevenson-Clarke 2021).

The consideration of ‘expert knowledge’ is important within accounting studies as this is a key tool in establishing institutional hierarchies whose specific vocabulary and jargon can be a tool of marginalisation (Alderson et al. 2022). In particular, with

relation to accounting and stakeholder engagement it is feared that the exclusion of participants through the utilisation of technical language has allowed the privileging of “high power stakeholders” over “low power stakeholders” who lack the expertise and knowledge to engage in these discourses (Alderson et al. 2022 p. 3). Thus, it is these conditions of discourse that are of particular concern in relation to accounting practice as stakeholders are both constructed and engage through these hierarchies as the subjects of knowledge. However, these power dynamics only become visible when examining the individual understandings as through this lens knowledge can only be understood in relation to the power that first made it visible (Kelemen and Peltonen, 2001).

Furthermore, it is the concern for accounting’s ability to frame participants as the subjects of knowledge that relates directly to the rejection of totalising claims such as those that seek to report the impacts of climate change upon nature without engaging the groups and societies most impacted by this activity. Instead, accountants are required to take on the role of participants, who not only construct reports, but shape discourse through their interaction with these communities (Khan and MacEachen 2021). Therefore, the contents of a corporation’s report are subject to the power dynamics that shape all social discourse only reflect an interpretation of the situation that must be reflexively engaged with by the author to limit the distortion of these perspectives that has occurred as a result of the decisions of the reporting organisation. That further reflects the view that corporate claims to be ‘green’ as well as perspectives of the impact of the climate crisis upon nature are value ladened concepts that are influenced by the societal conditions that shape all discourse (Andrew, 2000).

Lastly, in considering the impact of this perspective upon accounting practice, accountants are therefore required not to seek solutions to the environmental crisis from existing social structures but to instead seek to reveal the ‘connections and dependencies’ that present the conditions for environmentally catastrophic activity to be made permissible (Andrew 2000; Bebbington and Rubin 2022). This is a task that requires accountants to remain both sensitive to power and aware of its role within the organisational and social practices that shape knowledge creation (Hopwood 1987). Notably, however, this perspective does not seek ‘emancipation’ through the provision of specific rights that would mean a community is emancipated purely by their possession of such rights. Instead, the objective of postmodern scholarship is to locate the episteme and conditions of possibility in order to understand what can be spoken in a given period and the conditions that must alter in order to enable new voices to be heard, who are emancipated through the recognition that is granted to their perspective under the decentring of the authority to create knowledge.

4.6 Bauman and Accounting in the environmental crisis

Drawing together the work of Bauman with the concern for accounting within the ongoing environmental crisis, a connection can be made through the framing of power in society and deployment of techniques to avoid accountability. Namely, the understanding of power not as manifest through physical control such as surveillance but as ‘liquid’ characterised by an ability to avoid territorial confinement through “escape, spillage, elision and avoidance” (Bauman 2000 p. 11). These are techniques each designed to avoid accountability and consequences for the actions

of the powerful who deploy the ‘spacing’ strategies outlined previously to avoid meaningful engagement with the ‘other’ in society (Bauman 1993). That within the context of the environmental crisis become especially important as the consequences of extractive corporate activity upon the natural world are realised through the collapse of ecosystems and potential displacement of millions (Bellizzi et al. 2023).

The avoidance of accountability introduces a longstanding concern of the social accounting project which are the “social dislocations and environmental degradation that arise from advanced capitalism” (Spence 2009). Specifically, it is the social dislocation of groups who are marginalised and unable to meaningfully engage the perpetrators of environmental harm that links the technique of spacing to the practice of accounting. In seeking to understand the deployment of techniques utilised to segregate actors to various spaces and prevent meaningful engagement with their concerns, the practice of accounting stands as a site of particular importance due to its control of the selection of stakeholders and the content of corporate reports (Haslam and Gallhofer 1996). Thus, accountants are tasked with regulating the social space and creating boundaries between those who are accepted as stakeholders and those who are cast as ‘strangers’ excluded to the peripheries of discourse (Kamla 2023).

In the context of the ongoing climate crisis and development of new industries such as Seabed Mining it can be seen to be especially important to understand the techniques that are utilised to regulate these spaces if the participative ideals of the social accounting project are to be realised. Further, these barriers to equal

participation must also be understood if local knowledge, that postmodernists hold as essential to expressing the authentic voice to the climate crisis, is to be represented (Blaikie 1996). Therefore, the work of Bauman is invaluable in illuminating the barriers which exist to the expression of these perspectives whilst avoiding universalising framings of the climate crisis through embracing the multiplicity of the environment that exits within discourse (Andrew 2000). Contributing towards a democratisation of discourse through prompting engagement with the 'others' with whom we share society so that new perspectives may be realised in hopes of not repeating the practices that have brought widespread environmental degradation.

Chapter 5: Method

5.1 Introduction

In building upon the theoretical framework that was developed previously and the necessity to respond to the gaps identified within my literature review, specific attention within my methodology is granted to the construction of meaning within discourse as well as the nature of conflict within an arena. In particular, during my study I am eager to identify the various actors active in the discourse as well as the sites of contested meaning, where various social worlds compete for the representation of their perspective. Therefore, during this section situational analysis will be presented as the method through which the identification of sites of contested meaning will be sought and engagement with the perspectives of traditionally marginalised stakeholders will be facilitated.

5.2 Aims of research and questions

The previous discussion of the unique position that the Cook Islands and wider Pacific region are placed in raises a number of questions regarding the perspectives represented in the discourse surrounding deep seabed mining as well as those that are silent and not evident in the literature that has been previously reviewed. In particular, this study is concerned with understanding the dynamics of this discourse in the context of the Anthropocene and the representation of species and traditionally marginalised groups such as indigenous peoples that have traditionally been excluded from the accounting discourse (Gallhofer and Haslam 2003). Therefore, this research understands the role of accounting as a social tool through which knowledge is created and transmitted which further places this enquiry not only within the tradition of critical but especially emancipatory extinction accounting.

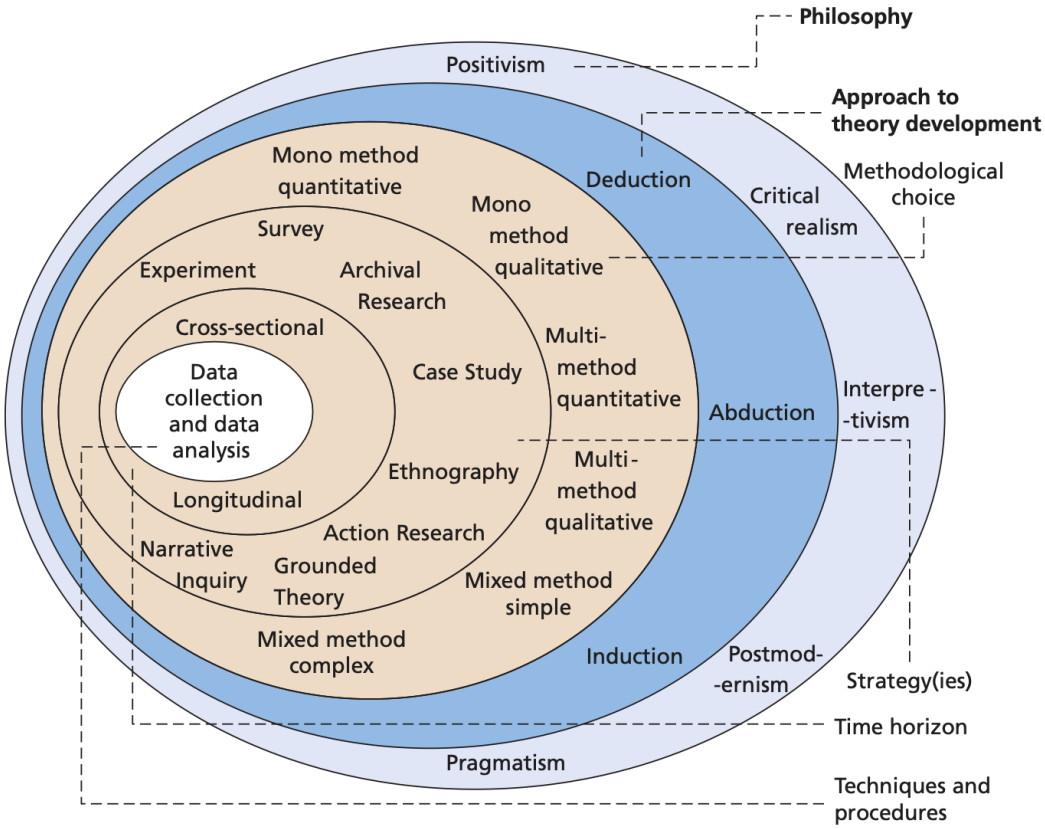
Despite both the critical and mainstream accounting traditions sharing a number of philosophical features with this research, this project does not enter the enquiry with a normative objective that seeks to make recommendations of ‘best’ practice. Instead, this project is centred upon the concept of ‘sense making’ and the need to understand the positions that are taken within the discourse and the tools that are utilised by each group to advance their position within the arena. Additionally, specific attention is granted to exploring the absence of positions from the discourse, that offer the basis for further exploration into the reasons for this exclusion and the social features that have brought about these silences such as the societies power dynamics and relations. Therefore, this research is one that follows in the tradition of contested issue-based accounting as silences and sites of contested meaning are

sought through an approach that seeks to shine light upon and embrace conflict within the research paradigm (Tregidga and Milne 2022).

5.3 Research Philosophy

Research philosophy within the research enquiry is important for shaping the approach taken to all aspects of study as well as for presenting the approach taken by the researcher to the enquiry. Therefore, research philosophy pertains to decisions surrounding the epistemology and ontology of the research, with epistemology referring to assumptions about the nature of human knowledge as well as what is valid and legitimate within the research enquiry (Saunders et al. 2019). Additionally, ontology refers to decisions surrounding the concept of reality within the enquiry and the nature of the world that is experienced by both the researcher and participants (Saunders et al. 2019). These are features which can be best explored through the below diagram contained in figure 1 which is often referred to as ‘the onion’ and displays the choice of data collection and analysis techniques that are offered by various research philosophies.

Figure 3



(Saunders et al. 2019 p. 124)

Developing upon the numerous positions expressed within the above diagram, my research will adopt a postmodern and interpretivist epistemology and ontological perspectives. These are positions that reject the notion of a world that is external to the research enquiry and capable of being independently verified, instead viewing that knowledge is created and transmitted within an ‘essentially social context’ (Wachira 2018). Therefore, particular attention is granted to the relationship between “human thought and the social context within which it arises” both when seeking to understand or analyse phenomena within the research enquiry (Berger and Luckmann 1966). The inclusion of these features makes my enquiry distinct from objectivist approaches that consider social reality to both exist and be observable

independently of our experience and instead makes the features that construct our reality such as language and power the subjects of our enquiry.

Through placing specific attention upon these elements my enquiry is also placed within the interpretivist paradigm as knowledge is not only understood to be the product of discourse and interpretation but to be uniquely tied to the context from which it originated (Lit and Shek 2002). The rejection of a realist understanding is linked to the nature of my study as I am seeking to understand the nature of discourse and therefore and interpretivist understanding is consistent with the subjectivist approach. These are features that further place my research within the postmodern paradigm in which particular attention is granted to notions of ‘truth’ and its intrinsic link to the concept of power within discourse (Lit and Shek 2002). The notion of power is one that has important implications in understanding the nature of engagement and language is understood to be utilised either as a function of power or as a device to construct knowledge.

Furthermore, whilst considering the language that has been deployed, and the interests which are represented, there also remain questions around the positions not taken and what is excluded from the discourse. These absences or silences raise a number of questions for postmodernists around the stability of ‘truth’ as a construction when many actors may not be able to contribute to discourse due to numerous factors including power and the organisation of societal discourse (Saunders et al. 2019). Therefore, these concerns place a specific focus upon language both within postmodern study and within my enquiry, as the role that each

group takes in the discourse and the nature of their engagement can be deconstructed in order to reveal previously unexplored relations between groups.

An additional factor that can shape the nature of the enquiry, and that must be deconstructed in accordance with a postmodern approach to research, is the axiological position of the researcher which refers to the extent that the values and beliefs of the researcher shape the research enquiry (Saunders et al. 2019). That require me as the author of this study to remain constantly aware of the influence that my assumptions may have upon the enquiry, as researchers do not simply depict but construct their research (Alvesson and Skoldberg 2009). Therefore, in approaching the study I must remain conscious of my detachment from the research enquiry and constantly challenge my role as researcher and the implicit beliefs that are inherent in my approach to the study (Saunders et al. 2019). This awareness was also a reason for not selecting an ethnographic study as these studies are not capable of representing the complex and shifting discourses of a culture that is in a constant state of change as the situation under analysis is constantly evolving throughout the enquiry (Alvesson and Skoldberg 2009).

Instead, the role of the researcher is to conduct a study which deconstructs and destabilises the socially constructed power relations of the research enquiry and empowers the perspectives of previously silenced participants. This is achieved through a reflexive approach to research that embodies both the interpretivist and postmodern scholarship that is aimed not at verifying truth but instead seeking patterns and connections between the participants in order to promote a pluralistic understanding of discourse (Alvesson and Skoldberg 2009). Therefore, the meaning

of the construct can be sought with an acknowledgment that within a culture or situation of analysis there is not simply one chaos and one form of order but multiple, each capable of holding truth (Ehn and Lofgren 1982).

5.4 Research Design

The discourse utilised within my research was gathered from both primary and secondary sources in order to encapsulate the maximum number of perspectives and adopted an inductive approach as themes were drawn from this data that were then expanded upon through a process of further data gathering. Additionally, the utilisation of both primary and secondary data was in accordance with situational analysis and the postmodern underpinnings of my research philosophy. This was to ensure that the discourse that featured within my analysis was not dislocated from the wider context with which it was constructed and the social world that it represents (Clarke 2021). Therefore, the gathering of secondary data including media appearances and the written documents disclosed by organisations active in the seabed mining industry was an important step in understanding the larger context of the discourse and the channels through which narratives are formed and transmitted to other groups within the arena.

5.4.1 Secondary Multimodal data

Throughout the various stages of situational analysis, secondary data was collected through an approach that was initially informed by the previously conducted literature review to gather an initial insight into some of the positions taken as well as to

establish if there was a ‘situation’ that could be analysed. In accordance with the approach advocated for by Situational Analysis this meant that I did not begin the enquiry as a ‘Tabula Rasa’ but instead began with an initial understanding of the situation that would form the focus of my analysis (Clarke and Friese 2016). These discourses are understood utilising the arena concept as it is both consistent with my methodology and valuable for mapping the various engagements that can be found in the situation. Additionally, as part of the postmodern approach to research, the gathering of this data was pursued with the goal of exploring silences and deconstructing the power relations that exist within the arena.

Secondary data was not only gathered at the beginning of the research enquiry but was an ongoing process during the research enquiry, which reflected the reality that social worlds and the discourses they produce are not static but in a constant state of evolution (Alvesson and Skoldberg 2009). These secondary sources included both online media, the documents prepared by companies and interviews given to a variety of outlets but various actors active in the discourse. These sources were important to the research enquiry and displayed the development of the discourse over the period of study whilst also revealing the positions of some participants who were unwilling to engage in an interview so, revealing additional layers that would have otherwise gone unrepresented. That allowed for a greater appreciation of the complexity found in the discourse as well as raising questions around the types of disclosures selected by parties as well as their absence from other forms of media (Clarke and Friese 2016).

Table 2: Secondary Data

Data Source	Description of Source
Legislative Documents	The Seabed Mineral Act 2019, United Nations Convention on the Law of the Seas 1982
Mining Exploration Licences	Three Exploration Licences granted in the Cook Islands
Mining consultation	Three responses provided by the Te Ipukarea Society to each mining licence.
Online Articles & Webpages	Forty Four online articles and webpages from both Cook Islands and International sources
Short films	Three films created by Te Ipukarea Society, Scripps News, Cook Islands Seabed Mineral Authority
Recorded Speeches	Two speeches given by the Prime Minister of the Cook Islands and Head of the Seabed Minerals Advisory Committee

These sources were gathered as part of the ongoing development of my research enquiry and reflect both the developing understanding of this industry and the emergence of new perspectives related to the seabed mining industry as it developed both within the Cook Islands and globally. The attention granted to sources that were spatially external to the Cook Islands was driven by the recognition that within situational analysis discourses and actors are capable of having an effect on other situational elements regardless of their location (Clarke 2021). Additionally, through including these sources, the scope of the analysis undertaken within this project could be expanded and new meanings could be sought from within the discourse in order to produce a more complete understanding of the situation at the heart of the research enquiry.

5.4.2 Primary Interview data

Throughout the research process 18 interviews were conducted and two written responses were provided by individuals, groups and organisations who represented various perspectives surrounding the development of the seabed mining industry both within the Cook Islands as well as throughout the Pacific region and international community. These interviews lasted between thirty minutes and an hour and half and were hosted online in order to enable to effective planning of the interview at a time that would best suit the participants. These interviews adopted a semi-structured approach that was taken in order to allow the participants the maximum freedom to express their positions and not place constraints upon their perspective which may be present in the secondary data. These constraints may

take the form of ‘money, power or social influence’ that affect the dynamics of the arena and can be utilised to enhance the interests of one group or marginalise other social worlds (Georgakopoulos and Thomson 2008).

An immediate challenge to the method taken was in the selection of online interviews which amongst purists of qualitative interviewing may be viewed as not as effective as face to face interviewing due to the effect that the internet has upon our ‘sense of self’ and the identity we create online which may be separate to our ‘real’ identity (Borer and Fontana 2012). Although this is a realistic concern, I believe that this is a critique which is largely outdated as in the modern era, and especially since the Covid 19 pandemic, as there can be seen to be an increasingly vague distinction between our ‘real’ and ‘online’ selves as the internet becomes more integral to each aspect of our lives. Furthermore, as previously mentioned the internet is a valuable tool for planning the interviews and enabling maximum engagement as the participants were located throughout the world therefore, if I had aimed to conduct this research in person it is likely that many would not have been able to participate.

The list of participants as well as the types of organisations they represented can be found below:

Table 3: Primary Data

Code of interview participant	Type of interview participant	Relation to the Cook Islands: Local, Regional, International	In favour of seabed mining: Yes/No/Undecided
T1	Non-Governmental Organisation	Regional	No
T2	Journalist	Local	Undecided
T3	Non-Governmental Organisation	Local	No
T4	Non-Governmental Organisation	International	No
T5	Asset Management Organisation	International	Undecided
T6	Scientist/Researcher	Local/International	No
T7	Historian	Local	No
T8	Investor	International	Yes
T9	Former Government Advisor	Local	Yes
T10	Lawyer	International	Undecided
T11	CEO of Mining Organisation	International	Yes
T12	Head of Stakeholder Engagement	International	Yes

T13	Non-Profit Organisation	International	No
T14	Non-Governmental Organisation	Regional	No
T15	Head of Stakeholder Engagement	International/Local	Yes
T16	Government Advisor	Local	No
T17	Head of ESG	International	Undecided
T18	Lawyer	International	No
T19	Environmentalist	Local	Undecided
T20	Lawyer/Academic	International	Undecided

During each interview the participants consent was gained for audio to be recorded which was followed by the production of a transcript that would later form the basis of analysis. The selection of participants for interviews was driven in part by the information gathered through the review of secondary data but primarily driven by snowball sampling as interview participants were asked to recommend additional participants who they believed would offer an interesting perspective to the research enquiry (Kirchherr and Charles 2018). This allowed for the suggestion of participants who do not have a large media presence and those who would not be represented

through the collection of secondary data. Therefore, the engagement with these groups was vital in revealing silences within this arena that are maintained by other forms of literature or the media.

In addition to snowballing, as part of a reflexive approach, I sought out new participants based upon theoretical sampling through which potential participants were sought based upon the context and emerging themes of the research enquiry. This selection of participants also mirrors the structure of the interviews as they evolved based upon the reflexive process that compared and scrutinised the previously established categories and sought new perspectives that may illuminate existing silences in the discourse (Morse et al. 2021). Therefore, the process of recruiting participants and developing my approach to interviews was in accordance with the philosophical underpinnings of my research and remained constantly aware of the context of the situation and the multiple social worlds that were active in the discourse. This meant that the semi structured approach of my research was important as I could begin the process with contextual questions before adapting my approach to a conversational style that allowed the participants to express themselves freely whilst being guided to discuss the themes and codes that I have developed through previous study.

5.5 Research Analysis

During the following section, I will outline the approach taken to analyse the data gathered through both interviews and secondary sources, which will begin with an outline of grounded theory which underpins my selected approach of situational

analysis. These methods are both linked through a historical tradition of research however, situational analysis, for various reasons that will be discussed in the following sections, can be seen to be both more applicable and philosophically consistent with the aims of this research project. However, despite not selecting grounded theory as the approach to analysis taken by my research, many of the tools utilised by this framework are worthy of exploration as not only are they featured within situational analysis but remain useful for providing insight into the enquiry.

5.6 Grounded theory

Grounded theory is a methodology built upon the work of Anselm Strauss and Barney Glaser whose 1967 book ‘The Discovery of Grounded Theory’ began a tradition of research that is built upon the ‘identification and description of social processes’ within a research enquiry (Morse et al. 2021). The release of this text in the late 1960’s places this methodology in a unique position as it marked the advent of a new wave of inductive theories that were distinguished from the positivist methods that dominated academia. However, despite this departure, which at the time of writing was significant, can be seen to not go far enough in fully embracing the interpretivist perspective of my research and is instead linked to a positivist understanding of the world with a belief in an observable external reality (Rieger 2019). Despite this limitation, during this chapter I will outline the method of grounded theory as it is a direct predecessor of situational analysis and a central influence upon the methodology utilised within my research enquiry.

Before exploring this method further and its influence upon other research methods it is first important to highlight the divides that exist between the two founders of the theory and to highlight the reality that Grounded theory is far from a unified approach but one that is full of internal debate between theorists. Firstly, the initial division between Glaser and Strauss is in their approach to the research enquiry as Glaser advocates for the researcher to be objective and separate the subject of the enquiry therefore revealing the positivist undertones of his method (Mitchell 2014). However, Strauss and his co-author Corbin instead advocated for an approach that rejects the notion of an external reality and instead advocates for reflexivity as a means of assessing the influence of the researchers' assumptions upon the enquiry (Timonen et al. 2018).

This significant difference between approaches marks the first division between the two theorists but not the last, however, before discussing these divergences further there are numerous elements that are broadly consistent beginning with the techniques for gathering and analysing data. The data utilised within grounded theory studies is most regularly qualitative interview data gathered through open ended questioning however quantitative data can also form a part of the research enquiry (Noble and Mitchell 2016). Following the collection of this data, the contents are then interrogated through numerous rounds of 'coding' which is an interpretivist process that seeks to extract meaning and evaluate the information that is contained in the data that has been gathered (Corbin 2021). These initial codes are referred to as axial codes and mark the initial stage of the research enquiry and begins the process of extracting meaning from within the data.

The aim of extracting meaning from the data is consistent between the founders of grounded theory however, Strauss emphasises that meaning is both ascribed and found within social interaction that is developed through the lens of symbolic interactionism (Chun Tie et al. 2019). Therefore, further levels of coding can be seen to differ between the two scholars as when analysing the data Glaser is prompted to ask “what do we have here” in contrast to Strauss’ focus upon “what if” in relation to further analyses (Morse et al. 2021 p. 12). Therefore, as additional layers of coding are undertaken to extract further meaning the theoretical sampling, which is the acquisition of further data to explore the codes that have been previously established, takes on differing foci as new questions are raised by the analyses of data.

The final layer of coding is known as selective or theoretical coding and is utilised to develop theory that is grounded in the data following a process of constant comparison between different data sources and is based upon the analytic requirements of the individual study (Chun Tie et al. 2019). This is designed to allow for the creation of an explanatory model that links each category arounds a central core category which presents and explains the basic social processes as well as the links between each participant in the discourse (Morse et al. 2021). In pursuing the extraction of theory, it is intended that the researcher has constantly reflected upon what has been learnt from each piece of data and that they have only sought to extract theory once a point of ‘saturation’ has been reached when no new characteristics emerge from further data gathering or scrutiny of existing concepts (Vollstedt and Rezat 2019). Therefore, providing a reflexive and rigorous framework that acts to constantly compare and interrogate the assumptions and codes of the

researcher whilst seeking out new themes through the interrogation of relations to reveal the meaning that can be found within an enquiry.

5.6.1 Limitations

Despite the strength of grounded theory and the important role that the method had in establishing new lines of academic enquiry there remain philosophical aspects that mean, I do not fully embrace grounded theory as the sole methodological approach to my research. This is because although Strauss and Corbin amend many features of Glaser's original writings such as the understanding of interpretation and the location of meaning, these theorists can be seen to still conflate the original and newly advanced perspectives of grounded theory (Rieger 2019). This is combined with the issue that even in modern grounded theory approaches there is a hesitation to incorporate the inclusion of new media, historical narratives and other information sources that are not located within interviews. (Clarke 2011). Therefore, supporting calls for the utilisation of a new method which recognises that especially in the modern era discourse takes numerous forms and meaning can be transmitted through various tools that should also be subject to analyses.

However, despite arguing for the adoption of a new method, which will be situational analysis, some of the tools and insight provided by grounded theory, such as creating memos which will be explored later, should not be fully excluded from my research. Further situational analysis, which will be explored in the following section, is intended to be utilised in coordination with the concepts previously outlined including coding and sampling in the enquiry but with new underpinnings and the addition of new methodological tools (Clarke 2011). That further emphasises and

build upon the interactionalist project that began within the work of Strauss but advances the theory beyond the ‘postmodern turn’ in order to draw develop a method not for understanding social processes but instead the ‘situation’ and the complex parts that form this unit of analysis (Fosket 2021).

5.7 Situational Analysis

Situational analysis is a research methodology that has emerged from the wider school of Grounded theory, with its founder Adele Clarke, a student of Anslem Strauss. This origin is influential upon situational analysis as the frame leans upon the work of Strauss but with an emphasis upon replacing the ‘social process’ metaphor with the lessons learnt from Strauss’ work upon social worlds (Clarke 2003). Therefore, marking the first step in navigating the ‘postmodern turn’ as Clarke seeks to advance grounded theory into a new theoretical landscape whilst embracing ambiguity within discourse and rejecting the desire to build formal theories of knowledge (Outer et al. 2013). This is an alteration to grounded theory that requires the wholesale transformation of the method with both the researcher and participants required to occupy new positions due to the postmodern foundations of situational analysis.

Firstly, postmodernism is not a unified theory or approach to research but is a fragmented body of scholarship that disavows the traditional ‘overarching research paradigms as well as the theoretical and methodological meta-systems’ (Borer and Fontana 2012). Therefore, scholarship in this field does not seek solutions but a richer appreciation of the complexities found in a research enquiry and is engaged in

a process of ‘sense making’ within social interaction (Fosket 2021). This sense making further requires a recognition of the socially constructed nature of the research enquiry and an appreciation of the complexity, contradictions and sometimes irreconcilable difference that can be found in a situation (Outer et al. 2013). These features of the research enquiry in turn informs our interpretation of the situation that becomes the unit of analysis.

The concept of the ‘situation’ is one that has developed from the work of pragmatist scholars such as Dewey but has been expanded further by researchers such as Clarke who make this central to their work. In defining a ‘situation’ new considerations are made in research as both in life and research “things have meaning only in relation to the situation in which they are found or occur” (Clarke 2021 p. 232). Therefore, fundamentally linking meaning not only to the situation within which it is found but to the larger social context that shapes human interaction. These features are central in connecting this scholarship not only to the historical tradition of postmodernism but to altering the focus of the research enquiry towards a social engagement and issue-based analysis.

Additionally, Clarke also stated that her approach to research was significantly influenced by the Thomas Theorem which states that “if men define situations as real, they are real in their consequences” and marks a clear departure from positivist theory (Thomas and Thomas 1928). This has important implications for understanding the actions of actors within the enquiry as a belief in the reality of a situation will influence their action and offer a new site of interaction and meaning creation. This is important as it displays that subjective thoughts have meaningful

consequences for example Bornmann and Marx explore the example of university rankings which “are real in their consequences” as they are constructed elements that have “real” implications for the reputation of an institution (Bornmann and Marx 2020). Therefore, the researcher must take on a new role in seeking to make sense of the subjective and understand that many phenomena are driven by a perception of reality that is uniquely linked to a participant or group.

In developing the role of the researcher further, situational analysis notes that there can no longer exist a separation of the researcher from the enquiry as both are linked through their engagement and interaction. A view that leads Clarke to argue that researchers can no longer portray themselves as a ‘Tabula Rasa’ when beginning a research enquiry but should acknowledge the assumptions we make as human beings which shape our interaction with the research situation (Clarke and Friese 2016). The necessity to ‘lay our cards on the table’ and no longer portray an innocent approach to research acknowledges that both prior to beginning an enquiry and during a study we can be both actively and passively aware of dynamics that are active in the construction of discourse (Outer et al. 2013). Therefore, in order to track and analyse this evolving process of knowledge construction maps are employed to visualise the development of our understanding of the situation being researched.

5.7.1 Mapping

The development of mapping emerged throughout the research process and is used not only to visualise but offer insight into the development of the research situation. This is a reflexive process that develops throughout the enquiry in order to not only reflect the ever changing dynamics of the situation but to also constantly challenge

any assumptions and preconceptions that interact with the situation (Charmaz 2021 p. 163). The addition of this frame marks a departure from Glasserian grounded theory that saw reflexivity as a ‘hinderance to emergent analysis’ and instead views that this process assists in revealing new layers of analysis (Charmaz 2017 p. 159). These layers are revealed through a reflexive mapping process and present a ‘thick’ analysis of the macro, meso and micro levels that exist within the data.

The first map constructed from the data was the situational map which began through the utilisation of secondary data but was later constructed further through rounds of both primary interview data and further secondary data. In beginning with a situational map another departure from traditional grounded theory is marked as situational analysis includes non human elements within the situation including visual media or publications that are viewed as conveying symbolic meaning that forms part of the situation (Clarke 2003). This inclusion of secondary data further emphasises the postmodern turn as these elements are no longer external to the analysis but are an important aspect of the newly expanded frame of analysis. Therefore, these elements which have traditionally been excluded and classified as contextual are now valued as useful sources of information that can reflect the shifting landscape of positions taken by groups and the complexity of the situation as ‘contextual’ features become subject to analysis (Outer et al. 2013).

In the case of my research the situational map was created through a combination of primary and secondary data that was presented within a ‘messy map’. This map offers an early insight into some of the codes which developed from the data along with the human, non human, cultural and discursive features of the situation (Chen

2022). In accordance with the reflexive nature of situational analysis, this map was constantly updated throughout the enquiry and was an important reference feature for later analysis. This process continued until reaching the point of saturation which was found after conducting 18 interviews as well as gaining 2 written responses and 57 pieces of secondary data. Following this point a macro level picture of the situation could be developed and a more detailed enquiry of the relations between these elements could be undertaken.

The next map that was developed was an ordered situational map that built upon the features found in the initial map but seeks to explore the interaction and relations between parties. Developing this map is an optional step within situational analysis but one that was undertaken in order to add clarity to the development of the research enquiry and was an essential step in enhancing the awareness of how social interaction shapes our understandings. Once again this was a reflexive process that developed as new relationships were uncovered and new parties emerged throughout the research enquiry (Clarke 2021). In the context of my study this map was altered several times and evolved as interviews were undertaken that revealed previously unknown or poorly understood relations between social worlds.

In order to further explore the relations of this situation a relational map is created during which lines are drawn upon the abstract map to connect various elements and to prompt further analysis as to the nature of the relations between these elements. Throughout the research project various maps can be created as part of an effort to recognise the power relations between parties as well as to promote ‘constant comparative analysis’ which is a tenant of both grounded theory and situational

analysis (Kalenda 2016). Further, these maps reflect the complexity and messiness of the situation under analysis and embodies the belief that the meaning of an element in the situation is never static but is reshaped dependent upon the connections that are drawn to other elements (Mathar 2008). Therefore, these maps are a powerful tool in reflecting the subjective meanings and relations that are found in the situation whilst also prompting further theoretical sampling in order to better understand the relations between all elements under analysis.

Following the establishment of this map, a social worlds map was created which is an integral part of the research enquiry and perhaps the most useful for understanding the dynamics of the situation. This map was created as a visual tool with which to view the boundaries between social worlds within the arena and to understand the nature of engagement between each world. Firstly, in defining a social world various notions are developed including Mead's concept that humans exist within a world of meaning that is socially produced through group interaction (Blumer 1966). Crucially, within this conception of the world there is an acknowledgment that there are universes of discourse that are distinct and inextricably linked to the situations within which they exist (Clarke 2021). Therefore, these distinct discourses that shape the discourse of participants are the products of social worlds that can be described as collective identities such as out social group or occupational identity which helps establish our identity within society but that is also in a constant state of evolution (Clarke and Friese 2016).

This evolution of our beliefs and the expressions of positions held by the group can be seen to form the basis of a conflict arena as social worlds compete to express

their interests therefore, presenting the situation of analysis. These arenas are formed when competing social worlds are ‘committed to act’ and ‘produce discourses’ that express their position in relation to a matter that concerns both worlds (Clarke 2021). In turn, these discourses can be utilised for numerous purposes including identifying power relations, sites of contested meaning and boundary objects within the situation. The identification of boundary objects is particularly useful as these objects are noted as the topics of discourse which are ‘interpreted differently’ between social worlds and that are especially useful when understanding research through an interactionist lens (Clarke 2021).

Through developing these maps within my own research, a number of layers were identified as a meso level analysis of the situation was produced. During my study the formation of this map was especially useful for recognising the fluid nature of social interaction and raised numerous questions about the features of discourse between social worlds and the tools utilised for negotiating meaning between these parties. This map was also critical for the identifying the actors in the situation as well as their relations between one another and their understanding of boundary objects. Once again, this map was re-constructed numerous times as part of the reflexive process that acknowledged the complexity found within the arena and situation whilst also ensuring that there was an adequate appreciation for the complexity found in the discourse between social worlds (Clarke 2003).

The final maps that were created as part of the situational analysis were the positional maps that identified the major positions taken within the discourse as well as those not taken by participants (Clarke and Friese 2016). Importantly, this map

not only identified the positions taken in the discourse but represents the heterogenous complexities of the arena as well as the contradictions that are found between social worlds (Clarke and Friese 2016). Therefore, introducing an appreciation for the ‘richness of heterogeneity’ that is viewed as a distinctively ‘postmodern move’ within situational analysis (Clarke 2021 p. 245). This is an important move in advancing grounded theory beyond the postmodern turn and serves as a useful tool for revealing numerous considerations when employed with the other maps.

Crucially, according to Clarke the recognition of heterogeneity embraces the postmodern and specifically Foucauldian notion of moving beyond the ‘knowing subject’ and recognises that actors often hold multiple and sometimes contradictory positions within the discourse (Clarke 2021). That further allows for the identification of silences and the positions not taken with the aim of allowing ‘silences to speak’ which is an addition that holds emancipatory potential (Clarke 2021). These silences are not only useful for understanding the nature of discourse but serve as the sites of further analysis and deconstruction as the positions not taken can raise further questions around the reasons for this exclusion. Furthermore, through considering their potential inclusion the emancipatory undertones of situational analysis are brought to the surface as silences can be filled and the situation can be ‘democratised from the edges’ of the situation (Clarke 2021).

Finally, during the development of each map, memos were constantly developed in order to track the evolution of my research enquiry as well as to follow the development of my understanding of the research enquiry. This process prompts

numerous reflexive questions regarding the approach taken to research and were created following each interview or significant step in the research process (Chun Tie et al. 2019). These memos were an integral step in the qualitative process which helped inform decisions around future avenues of enquiry that were pursued as well as the point of data saturation, which marked when no new positions in the situation could be identified (Charmaz and Thornberg 2021). Furthermore, in addition to tracking the development of research data these memos aided my understanding of the situation as well as the constant process of sense making as each interview must be understood within the broader context of the situation (Seaman 2008). Therefore, these memos allowed myself as the researcher to remain aware of the interactionalist understanding of the world and the context specific approach that is advocated for by situational analysis.

5.8 Analyses of maps

The interpretivist and postmodern approach that is advocated by this research requires the analysis of this research data not to seek concrete solutions to complex problems but instead searches for the meaning that can be found within the social relations of the situation (Burrell and Morgan 2000). Therefore, mapping is utilised to visually present and develop an insight into the situation whilst looking for the sites of conflict and contestation from which further analysis can be developed. These maps are also valuable in advancing the aims of this research through seeking out further categories of power relations, boundary objects, implicated actors and actants as well as avenues for democratising from the margins of the study. These are each elements that are essential when seeking to understand the dynamics of the

situation and the sites of meaning creation as part of a contested issue based analysis of deep seabed mining in the Cook Islands.

5.8.1 Power Relations

The exploration of power relations is a central feature of situational analysis and one that is aided by the mapping of social worlds as an exploration of the relations between groups can unveil new sites of study (Chen 2022). Through undertaking this mapping these groups are understood to not simply exist within the situation but to be self aware and consciously acting to advance their objectives (Clarke 2021). Therefore, this willingness to act in turn raises questions of the tools and resources that are at the disposal of each social world and the manner in which they are deployed. Importantly, these resources are not simply contextual factors to each group but are active in the impact that they have upon the interaction between groups as they may be consciously deployed or simply have an unconscious effect upon the worlds.

During the study of the situation conducted within this research various relations were identified with each affected to varying extents by the levels of resources and in turn the power relations that were made evident between groups. These features are consistent with the arena theory featured within my framework and is a central concern not only of situational analysis but of the critical accounting tradition. The maps produced within the study, also build upon the concern of grounded theory for bringing power to the centre of discourse but I argue with greater clarity as to the nature of relations between groups (Charmaz 2017). Therefore, the extraction of power relations from discourse is especially valuable not only in enabling these

relations to become sites of further exploration but in raising additional questions that can influence the reflexive approach of the researcher to the situation.

5.8.2 Boundary Objects

The concept of a boundary object, as previously defined, is a term utilised to mark topics of discourse that are sites of contest between social worlds as these objects hold different meaning and are ‘interpreted differently’ by each world (Clarke 2021). This is a term that was initially developed by Susan Leigh Star, who influenced grounded theory and was also a student of Strauss, in order to explore scientific communities and organisations (Fox 2011). During these studies boundary objects were seen to be sites of rich analysis whose meaning was shaped by the interactions and engagements each group had with them, therefore assigning meaning to the object based upon the distinct relations or discourses of the group (Clarke 2021). Notably, these objects are found uniquely within their own context and can be both ‘real’ in a physical sense or ‘real in their consequences’ as was expressed within the Thomas theorem whose influence upon the approach of situational analysis is evident throughout the approach taken to analysis.

The inclusion of concepts that may not be physically present allows for these objects to include sites of contested meaning within my own research and to also include non-human aspects of the situation in line with the concern for species advocated for by extinction accounting. An example of a non-human boundary object can be found in Star and Griesemer’s study of a museum of zoology in which various social worlds including donors, collectors and zoologists, amongst others competed for the representation of their concerns around the boundary objects of specimens within

the museum (Star and Griesemer 1989). The centrality of these specimens as the objects around which various social worlds were committed to act not only marks them as sites of contested meaning but raises questions around the nature of engagement between worlds and the construction of meaning within the discourse. Therefore, offering a powerful tool for developing a more nuanced understanding of the relations that uniquely exist within the situation at the centre of the enquiry.

5.8.3 Implicated actors and actants

Although boundary objects are often features within a research enquiry that are separate to the actors who form the social worlds, a boundary object can also take the form of “implicated actors or actants” (Clarke 2021 p. 248). Firstly, actants are the non human elements within a situation and are centrally important when seeking to address the ecological and social elements that are active in the construction of meaning through the interaction of social worlds with these elements. This is a step that embraces the challenge of going beyond the moving ‘knowing subject’ and recognises that despite these actors not being able to act for themselves are worthy of mapping as “their agency is everywhere” (Clarke 2021 p. 238). Therefore, when conducting a situational analysis, the researcher must remain conscious of these actants, who may lack a voice, but are implicated in the research as the sites of cultural and symbolic meaning creation which is revealed through in-depth enquiry and the interrogation of relations within the scenario (Clarke 2003).

In addition to actants, actors can also be implicated within the research whilst not being represented by a social world within the discourse of the arena and therefore, their voice is not heard within the situation. These actors may be excluded from

representation either through the active silencing of their perspective by other social worlds or through simply lacking the capacity or resources to represent their position within the discourse (Clarke 2021). Therefore, the analysis of implicated actors and actants has an important role in understanding the relations that are within the situation and raises further questions as to the factors surrounding their exclusion and the associated effects of this upon the situation. Once again, these actors or actants can be either physically present within the situation or implicated through their role in the creation of meaning through either their presence elsewhere or their interaction with social worlds.

5.8.4 Democratise from the Margins

Lastly, the identification of boundary objects and actors who are silenced, yet implicated in the situation, leads to the final element of my analysis which is to identify possibilities to ‘democratise from the margins’ which incorporates the emancipatory potential of critical dialogic accounting. Additionally, this step draws together the exploratory potential of my methodology to reveal silences within the discourse and seeks to democratise discourse without reproducing the power relations that have allowed the domination of social worlds within previous situations (Clarke 2021). This awareness places the democratic principles of debate as the ideal standard for a situation and remains aware of the effect that constructed meaning has upon the real experiences of those active in social debate. Therefore, it is ‘critical’ that the researcher remains aware of each element of analysis when seeking to democratise the situation following the identification and exploration of the elements that are ‘revealed’ during the enquiry (Clarke 2021).

Therefore, this method is one that echoes the promise of conflict based dialogic approaches to conduct accounting research that is aimed at achieving social change through the empowerment of marginalised groups within a larger process of democratisation (Tanima et al. 2024). This aspect forms part of the ‘interpretive turn’ and promotes an inclusive ethos within the research enquiry that actively seeks out the perspective of marginalised actors (Clarke 2021). Further the inclusion of these actors not only embodies emancipatory ideals but assists in producing a more in-depth analysis of the discourses of the situation and prompts further theoretical sampling from which new perspectives can also be gathered (Clarke 2021). The combination of these aspects means that democratising is not simply the end goal of analysis but actively influences the research enquiry and inspires new avenues of data gathering as part of the situational analysis.

5.9 Ethics and Limitations

Prior to beginning the research enquiry ethical approval was sought from the relevant parties within the university and in accordance with the conditions of this approval, all participants have been anonymised. Following each interview, a transcript was then produced, and the files associated with the interview uploaded to the university OneDrive.

In addition to the challenges that are associated with conducting online interviews which was highlighted during prior sections, this project also faced a number of other challenges that maybe viewed as limitations. For example, there were a number of issues in recruiting participants for interviews attributable to numerous factors including that at the time of writing this was a relatively new industry that was poorly

understood by the general public as well as a majority of the academic community. Moreover, many of those that would be considered experts, and were seen as desirable participants for interview, were under contract with the nations and organisations developing this industry so were hesitant to participate in interviews given contractual agreements. Further, amongst the absent participants was the Government of the Cook Islands who did not participate in an interview despite numerous attempts to engage their representatives, however efforts have been made to account for this absence through the gathering of secondary data.

The final limitation that faced my research is that despite seeking conversational semi structured interviews, some participants preferred to provide written responses or have the questions provided ahead of the interview. Although, the latter cannot be said to harm the quality of the interaction it hampered the free flowing approach that I had sought and made for more rigid responses to the questions asked during the interviews. However, despite the limitations highlighted within this section, I believe that this project was conducted to a high ethical standard and that the limitations of this project were managed effectively during the research period.

5.10 Conclusion

The utilisation of situational analysis as a research method can be seen to be particularly useful for understanding the dynamics of the discourse surrounding the controversial industry of seabed mining as it is an approach that is capable of recognising the diversity of opinions in a study without seeking to judge the contents of these perspectives. Therefore, it is a method that is consistent with the

postmodern philosophy adopted by this enquiry and enables the researcher to recognise that ‘truth’ within the enquiry is interpretive and linked to various contextual factors for each party in the discourse (Saunders et al. 2019). Additionally, this method can be seen to be particularly valuable within the context of this rapidly developing industry, allowing for the inclusion of secondary data and the reflexive development of questions and lines of enquiry as codes and maps are developed. This is an important feature as it can reflect the ever-changing context of this industry and manage the emergence of relevant new information that may be directly implicated in the enquiry or provide valuable context to the study.

Furthermore, this method compliments the theoretical framework of the study as the analysis and outcomes of this approach seek to identify many of the same areas as critical dialogic accounting with particular attention granted to the democratising mission of both approaches (Clarke 2021; Tanima et al. 2024). These approaches are both consistent with an interpretivist understanding of research and allow for the integration of non human elements in the research enquiry to be marked as especially significant. Therefore, both approaches are useful in understanding the representation of nature and biodiversity as concerns within the context of the Anthropocene, that currently frames all human activity. Moreover, through adopting this methodology the goal of emancipation is sought for stakeholders that have been traditionally silenced, both human and non human, which is a particularly pertinent concern within the sixth era of mass extinction.

Chapter 6: Reflections on a visit to the Cook Islands

Before discussing the findings of this research project and undertaking analysis as to their significance, this section presents a short reflection on the researcher's visit to the Cook Islands. This visit was undertaken in November 2024, during the third year of my PhD, when I had the opportunity to visit the Islands in order to both experience and gain an appreciation for the nation at the heart of my research. This was notably not a trip to conduct fieldwork and further interviews, a decision necessitated by the visa requirements for conducting this trip. Therefore, the decision was made to visit as a tourist in order to engage with local peoples and understand more fully the cultural context within which my research is situated. The result was an eye-opening trip that developed my perspective and energised my desire to see the voices that are at the heart of this research be presented in a manner that is both accurate and meaningful.

This visit began on the 14th of November 2024. When I landed in Rarotonga I was greeted by Ukuleles playing before seeking out a taxi to take me to my hotel where I could recover from the prior days' travel through New Zealand. Therefore, following a day's rest I could begin to explore the Island of Rarotonga which began with a trip to Avarua in order to explore the nation's capital. In order to reach Avarua I boarded the local bus, where the barefoot bus driver quickly whisked me and the other passengers to Avarua, a roughly 15 minute journey from my hotel. Upon reaching Avarua I began by walking to the local Catholic Cathedral, St Joseph's, which stood as a clear landmark before moving on to the local shops, to which I would make several visits over the following week. This was followed by a return walk along the

route the bus had taken back to the hotel where I spent an evening taking in views of the ocean.

Throughout the following days I spent time exploring the Island of Rarotonga, visiting cultural sites such as Black Rock Beach and taking in the various sites that Rarotonga had to offer including a variety of local restaurants. Amongst these restaurants were both the famous Trader Jacks and the sailing club at Muri Beach, both offering delicious food and amazing views. In addition to visiting these restaurants other amazing food could be found at Punanga Nui Market that in addition to local dishes sold a variety of local products including wood carvings, local black pearls and various clothing items. This visit offered the chance to chat with locals and learn more about the history of the Islands, its people and the products that are made and grown throughout the Cook Islands' vibrant landscape.

Amongst the numerous incredible experiences that punctuated my time in the Cook Islands, perhaps the day trip to Aitutaki was the highlight, providing a chance to explore one of the smaller Islands that form the Cook Islands. This trip began with myself and my fellow passengers boarding a small Saab propellor plane for the roughly forty-minute flight to Aitutaki where were met at the airport by an open sided bus to begin an hour-long tour of the main Island. This tour guided us through the history of Aitutaki, from the arrival of Christianity in the Islands to its role as a US airbase during the second world war whilst also highlighting the Islands current place as a site of tourism within the larger Cook Islands. Following this tour, our group boarded a boat, designed in the style of a traditional Vaka, to explore the lagoon and smaller islands that form Aitutaki where we would learn more of the history of the

islands and sample local foods. This day was completed with a few hours spent exploring One Foot Island before returning to the airport to board our return flight to Rarotonga after what had been an incredible day exploring perhaps the most breath-taking place I have ever visited.

Reflecting upon the time spent in Aitutaki, perhaps the most impactful memory is one of the pristine ocean and rich biodiversity that was everywhere within these islands. Specifically, the rich variety of fish such as giant travelli and the giant clams that surrounded us as we dived into the crystal lagoons which will be a lasting memory that punctuated an already incredible day. Further, the richness of bird species within this island was notable, in contrast to the main Island of Rarotonga, where I was informed that invasive bird species had decimated native species. Therefore, the richness of the diversity of bird species in Aitutaki only cemented in my mind the necessity to protect local wildlife and made me appreciate more the pristine ecosystem of the Island.

Following the trip to Aitutaki, I still had a few days left to explore the main Island of Rarotonga and so booked myself upon a half day tour to explore the parts of Island I had not yet seen and to learn more about those that I had already visited. This included a return to Black rock beach where I learnt more about the cultural significance of this site and visits to new areas such as the departure point of the seven Vaka which holds immense significance not only within the Cook Islands but in neighbouring New Zealand. This trip also highlighted the importance of both the nation's Indigenous identity to its people as well as its identity as a Christian nation, which became clear as we visited numerous churches built by missionaries who first

arrived in the 17th century. Additionally, this tour offered the chance to learn more about the recent history of the Islands as we learnt of the now ceased fruit export industry that once provided the Island income and the new push towards the development of tourism in the islands.

The final excursion I took during what was an incredible trip that completely altered my understanding of both the culture of this Island and the place of this study within the discourse of the nation's proposed seabed mining industry was a tour of the main Island of Rarotonga. Perhaps the most important part of this trip was the chance to engage directly both Cook Islanders and the people who call these Islands home in order to learn about their lives and to understand better their lived experience of this unique culture. These conversations happened in a multitude of settings and each time I left both charmed by the friendly and open nature of the Islanders, who were happy to take time to chat and make me feel welcome on the Islands. Therefore, I wish to end this short reflection upon my trip by thanking the various Cook Islanders and fellow visitors who made this trip so remarkable and with whom I formed friendships during my week in the Cook Islands.

Chapter 7: Secondary Data Findings

7.1 Introduction

During the following section the constructions of the proposed deep seabed mining industry within the Cook Islands will be presented and the major discourses both in

favour and opposition to this practice in the secondary data will be presented. Notably, during this initial section the neither the actors, relations between them, nor the sites of contested meaning will be analysed instead this section will focus upon the major discourses that formed the abstract situational worlds map upon which analysis was conducted. This is a decision that is both consistent with the postmodern framing of this research and methodologically consistent with the desire of situational analysis to avoid normative judgement of discursive positions (Andrew 2000; Clarke 2021).

The characteristics of the secondary data which were gathered to explore the situation of deep seabed mining were outlined previously in Table 1 and displays the numerous forms of publication that convey meaning and are utilised to construct the situation as various actors convey meaning through these outlets. Analysing each of these disclosures was a reflexive process and required each source to be analysed multiple times following developments in the research enquiry. This process revealed a number of categories through which the situation of deep seabed mining in the Cook Islands was constructed and that can be divided into three broad thematic categories of economic construction, symbolic construction and environmental construction. These categories are each understood differently by those in support or opposition to this proposed industry, but each are utilised to construct meaning and present an understanding of this industry within the Cook Islands.

7.1.1 Economic Construction

The first site of construction that was identified in the secondary data was that of economics which is essential to constructing this industry through the lens of its advocates. In particular, these arguments are built upon a number of common threads that begin with the construction of this industry as a unique opportunity that must be seized by Cook Islanders.

S10 *“Deposited on our ocean floor are rich, rich manganese nodules and nowhere else in the whole wide world, is our goldmine, our future inheritance”*.

Through highlighting the perceived unique nature of the opportunity to develop this industry within the exclusive economic zone of the Cook Islands an important frame is established for future discourses in support of this industry which is continued throughout various other discourses. For example, the notion that polymetallic nodules are a unique ‘goldmine’ is carried into a central economic narrative of ‘golden apples’ which is present in various pieces of secondary data.

S41 “*Our nodules, these are our golden apples”.*
S49 *“Come and help us pick our golden apples that have been waiting for the right time to be harvested”.*

The repetition of ‘golden apples’ in multiple sources displays that this notion is integral to the discourse of advocates of this industry within the Cook Islands’ Government and implies not only transformative but mythical implications for these nodules. In particular, this reinforces the notion that these nodules are a unique opportunity that must be seized, which is supported by further narratives that not

only extend the belief in economic transformation but create a sense of urgency related to this industry.

S12: *“Our very own mineral prosperity, we become masters of our own destiny, we cease to beg and borrow from foreign masters”*.
S14: *“We don’t want to be beggars, we want to be lenders”*.
S14: *“Live in poverty and die or live in faith”*.

The notion that through economic development the nation’s destiny will be in the hands of Cook Islanders is a powerfully symbolic one, given the nations colonial past, that is expressed through the mythical imagery of ‘golden apples’ as a transformative resource for the nation’s economy. Furthermore, not only does this narrative support a belief in economic development but suggests the transformation of the Cook Islands international relations as it is suggested that they will no longer be ‘beggars’ nor will they have to ‘live in poverty’. These concepts are supported by an urgency that the only alternative to not exploring the viability of these nodules is to “die” which is not only highly emotive language but creates an ultimatum and sense of urgency surrounding this industry that advocates for its exploration. Further these narratives also display the manner in which this industry is implicated with notions of transformation and destiny that are symbolically important in the construction of this industry by its advocates.

7.1.2 Symbolic Construction

The symbolic construction of deep seabed mining is another important site of meaning creation through which this industry is advocated for with historical and economic narratives deployed together in order to attribute meaning to the proposed Cook Islands' deep seabed mining industry. In particular, economic development and the discussion of this industry being essential in transforming the relations of Cook Islands with the global community are combined with a narrative of independence, that for a nation whose recent history has been shaped by colonialism is particularly pertinent. Therefore, the below extracts of discourse display not only this discourses' connection to the concept of independence but the removal of a reliance upon neighbouring nations such as New Zealand for medical care and access to higher education.

S21: *"[Seabed Mining is] part of our journey of sovereign independence"*.
S32: *"No longer would Cook Islanders have to leave the islands to access high quality western medicine and higher education"*.
S28: *"The Pa Enua will have drinking water security"*.

These narratives can be seen to once again rest upon the economic promise of these nodules to revolutionise the Cook Islands and to promote the perceived development of these islands whilst further removing the reliance upon 'foreign masters' expressed previously in Source 12. Additionally, the promise of developing not only infrastructure but establishing drinking water within the outer islands would not only be significant in improving the lives of these citizens but would help in removing this perceived reliance on other nations whilst aiding in the 'journey of sovereign independence' expressed in Source 21. In turn this development is once

again portrayed as changing the fate of the Cook Islands at a local level and allowing for the development of a viable industry.

Furthermore, this local development is also presented with a connection to the international context and the concepts of independence through the development of a unique industry that is led by this nation. This narrative of independence is understood through a need to 'lead' and develop industries that can address the perceived social challenges of the Islands' such as the vast number of Cook Islands diaspora.

S7: *"We can't just sit back and expect good things to happen for the country, and I see us taking a lead"*.
S12: *"It shall make us the head and not the tail, above only and not below"*.
S41: *"If we develop an industry, here in our country that is a viable and sustainable, we will attract back those people"*.

Once again, the suggestion that this industry may revolutionise the international relations of the Islands' makes deep seabed mining an area in which powerful symbolic meaning can be constructed. Further, the narratives outlined above draw upon not only the economic but social context of the Islands with the suggestion of bringing home many of the people who have left to seek other economic opportunities. Additionally, a further suggestion of this industry being 'sustainable' introduces a new form of construction as this can be connected to notions of both economic and environmental sustainability with the latter being of particular interest given the contentious nature of this industry. Therefore, the final site of construction

that must be understood in the discourse of advocates is that of the environment which is a significant site of meaning given the historic context of extractive industries.

7.1.3 Environmental Construction

The discourse surrounding the construction of deep seabed mining as an environmental concern is a central theme for both advocates and opponents of this industry. In particular, the context of the Covid 19 pandemic and the belief in a need for a new model of economic growth for the Islands is a discourse that is utilised as a building point for the construction of environmental arguments in favour of deep seabed mining. For example, the Prime Minister has drawn comparison between the current tourism industry and that of the proposed deep seabed mining industry when he described the arrival of a cruise ship as representative of the nation's dependence upon tourism but the presence of mining exploration ships as;

S21: *"A harbinger of incredible wealth"*

The utilisation of symbolism around these ships is in turn combined with various notions that seabed mining may prove to be more environmentally friendly than not only traditional land-based mining but also the current tourism industry. These discourses are constructed with comparison to the emissions produced by the planes that support the tourism industry as well as the effect of land clearing to make way for mining. Further there is also discussion of the social effects of mining within

the discourse of advocates for seabed mining as they argue for a lower social impact given the remote locations of deep seabed mining activities.

S32: *“Deep-sea mining, he said, would be more eco-friendly than tourism with its carbon-emitting passenger planes, and more responsible than the land-based mining destroying environments and communities in Africa”*.
S28: *“Save rainforest and other environmentally sensitive areas of land”*.
S46: *“People keen to explore mining view these minerals as an opportunity to drastically improve the Cook Islands economy and reduce carbon emissions by helping fit batteries of electric vehicles”.*

The final statement draws upon the international context of the proposed green transition and supports the discourse that deep seabed mining is an activity that is beneficial to the global climate. This is seen to be offered through multiple lanes by both preventing the initial extraction of minerals from the land as well as through fuelling the development of new technologies that require batteries. Therefore, presenting a trade-off between the potential environmental impacts of seabed mining and the discussion of this industry as a more environmentally friendly alternative to terrestrial mining.

Notably, this does not mean that proponents of seabed mining deny the potential for this activity to have environmental and ecological impacts however, within the secondary literature there is much debate as to the extent of these impacts. These positions range from the view that there is essentially no harm to the habitat and

species who live close to the seafloor to those who accept that there are varying levels of risk associated with this industry.

S14: *“With all these rocks gathered together; there is no life….. We destroy no living organisms….. It’s like a wilderness”*.
S51: *“Only a fear of the untapped depths of the unknown, surrounded by sacred taboos, superstition and a lack of faith”*
S35: “We can’t be too careful”
S43: *“An educated gamble”*

The variation in understanding between the advocates of this industry reflects the variety of unknowns that are associated with this industry and the reality that only if this industry begins will the full extent of its impacts be realised. This is a feature of discourse that can be interpreted by advocates as a reason for optimism around this industry and encourages the pursuit of this activity. However, as will be evidenced later it is the presence of these unknowns that is essential for constructing the perspective of those who oppose this industry as the unknown risks that are seen as a “gamble” for advocates are viewed by opponents of this industry as reasons for caution.

7.2 Opposing construction of the Environment

The construction of the environment in relation to deep seabed mining is perhaps the most prominent argument developed in opposition to this industry within the secondary literature. This is an argument that takes various forms with multiple

reasons stated for opposition to the proposed deep seabed mining industry, ranging from specific concerns about potential environmental impacts to concerns around the motivations for this industry.

S20: *“Money is the motivation”*.
S32: *“There are enough connections that deep seabed mining might very well affect the fisheries”*.
S33: *“Very serious concerns have been raised about the potential for heavy metals entering the marine food chains”*.
S38: *“Deep seabed mining compromises the integrity of our ocean habitat that supports marine biodiversity”*.

These extracts each highlight a range of concerns related to the role of the environment within this industry, as expressed in S20 is a fear that the primary motivation is money, as well as concerns for the connections between deep seabed mining and the wider marine habitat. In particular, the concern for fisheries is important as it relates to both the commercial fishing industry of the Pacific as well as the fishing practices that occur as part of regular citizens everyday lives in the Cook Islands. Further, the concern for biodiversity expressed in S38 and the concept of ‘connections’ in S32 represent a belief in the interconnected nature of the marine ecosystem which is expressed in additional secondary sources related to concerns around both specific species and types of pollution.

S6: *“the primary environmental concerns of mining abyssal seabed nodules are similar: (1) sediment plumes on the seabed; (2) discharge of nutrient rich water in the*

water column, with or without sediment; (3) intense noise; (4) intense light; and (5) destruction of seabed biodiversity".

S13: *"The activity would have profound and undeniable impacts including the irreversible destruction of deep-ocean habitat, sediment plumes, and noise that can affect whales and other marine life hundreds of kilometres from a mining operation"*.

S41: *"Dr Clark is concerned the mammals' communications could be overpowered, or "masked" by loud clanging noises created, when nodules are brought to the surface in a steel pipe"*.

S48: "*Plumes of sediment are created by the machines as they negotiate the seafloor"*.

The variety of concerns expressed within the secondary data display the wide-ranging concerns that are expressed by opponents of this industry and the common themes that are found within the discourse. For example, noise pollution is a particular fear that is expressed in relation to Whales and is a challenge that when contrasted to terrestrial mining is unique to the context of the ocean. Further, through highlighting sediment plumes as a specific concern and the fears for ocean biodiversity the interconnected nature of the ocean habitat is once again raised within the discourse. This is a feature that will not only be analysed later in relation to the contested understanding of sediment plumes but that relates to additional notions of a shared ocean that is symbolic in constructing the identity of many Pacific peoples.

7.2.1 Symbolic Construction

The role of the ocean in constructing the identity of many Pacific peoples opposed to this industry is interlinked with the environmental concerns expressed in opposition to this proposed industry. These concerns are expressed not only at the local level of the Cook Islands but also throughout the Pacific region as the concern for pollutions such as heavy metals and sediment plumes, expressed previously, are made a concern due to their potential to travel throughout the Pacific Ocean. Therefore, opposition to this industry is voiced in both the discourse of citizens and NGOs but also in that of other Pacific Governments who are concerned due to the porous borders that characterise the Pacific Ocean.

S34: *“For most of us who actually live here, it’s about our waters, it’s about nurturing and maintaining everything that’s in there and that’s all that we have”*.
S26: *“People from the Pacific eat ocean, live ocean, breathe ocean”*.
S22: *“We all share this Moana nui a Hiva, and we want to be very cautious”*.

These concerns display the interconnection between the lives of Pacific peoples and their surrounding environment as well as a common theme that is highlighted by the leaders of two neighbouring nations which is the shared nature of the Pacific Ocean. This awareness of the possibility for impacts to travel throughout the islands as well as the potential impact upon this important source of sustenance for Pacific Islanders is a major discourse offered in opposition to this industry. However, it is perhaps not the most pertinent discourse in the symbolic construction of the opposition to this industry as a variety of historical narratives are deployed that upon the history of the Cook Islands and wider Pacific region.

S22: *“This is the cradle of life, and we don’t want to be guinea pigs. We’ve been guinea pigs for the nuclear tests”*.

S52: “*The nuclear testing legacy continues to impact our people”*.

S44: *“Deep Seabed Mining affects all Indigenous peoples who depend on Te Moana nui a kiwa for physical, cultural and spiritual sustenance”*.

S51: *“[Deep seabed mining exploration] the first stage of colonization”*.

The first of these extracts draws upon the reality that the Pacific would be first region to realise this industry on a commercial scale and as such the parallels to when the first nuclear tests were conducted in the Pacific can be drawn with this new mining technology. Through utilising the legacy of nuclear testing as an argument against seabed mining, powerful symbolic notions are formed in the psyche of many Pacific Islanders. In turn these symbolic constructs link to the global context of this industry and fears that groups that are external to the region are imposing their will and interests upon the peoples of the Pacific. Furthermore, this construction of deep seabed mining can be closely aligned to fears of colonialism as expressed in S51 and the notion that once again resources are to be extracted from the Pacific for the benefit of Western nations in fuelling their ‘green transition’.

Lastly, the final symbolic aspect is the connection of Pacific peoples to the ‘Honua’ and the traditional creation stories that interlink Islanders with the ocean and the perceived purpose of humanity in relation to the planet. This understanding further shapes opposition to the development of new extractive industries within the Cook Islands and that also challenges the economic rationale for pursuing this industry.

S26: *“The story of our creation begins in the ocean, in the deep seas… we are here to say no to deep seabed mining and no to the destruction of our cultural heritage”*.
S26: *“The way indigenous people from the Pacific view the world is that we have to care for this balance on the Honua”*.
S44: *“Mining is extraction for the sake of profit. It tramples on the very things that make us indigenous, that tie us to our land and moana, and to our ancestors and future generations”*.
S50: *“The ocean is entwined in every aspect of South Pacific life, from livelihoods to cultural traditions”*

These arguments each diverge from the Judeo-Christian understanding of creation and represent a unique understanding of creation and the responsibilities of humanity that originate within the Pacific region. In particular, the concept of stewardship is important within this culture and directly challenges the place of mining within a region whose identity is constructed according to these principles. Furthermore, the preservation of the moana is also linked not only to the preservation of culture but the economics of the region as many rely upon the ocean for their livelihoods. Therefore, the notion of stewardship can be tied not only to the cultural rationale for preserving the habitat but to the necessity to preserve the current economic model of many Pacific peoples.

7.2.2 Economic Construction

The connection of the economic with the cultural and environmental opposition to the development of deep seabed mining technologies is a discourse that maybe viewed

as less developed than those presented in previous sections but is one that remains an important site of engagement. In particular, these counter narratives centre around both questioning the economic benefits that have been expressed previously as well as concerns for the potential implications of deep seabed mining upon the existing economic models of Pacific nations. Firstly, when considering the important notion that deep seabed mining could support the 'green transition' opponents also draw upon the international discourse to construct their understanding of the place this industry may have in the global context.

S38: *"BMW, Renault, Volkswagen and Volvo Group, have already pledged not to use any metals from the seabed"*.
S51: *"I think we're going to be taken to the cleaners, just like everybody else"*.

These extracts challenge the role that deep seabed mining has been granted by advocates within both the global green transition and within the future of the Cook Islands economy. Firstly, through highlighting the vocal position taken by many leading car manufacturers, who would be a major customer of the batteries created by the minerals sought from polymetallic nodules, doubt is cast upon the necessity of sourcing these nodules for the 'green transition'. In addition, the notion of being 'taken to the cleaners' can be linked both to questions of who these nodules are for and the benefits that will be realised for the Cook Islanders as notions of extracting to fuel a change a transition that is largely to alter the models of consumption established by western nations. Further, additional doubt is cast upon whether the proposed economic rewards of deep seabed mining will be realised or whether they will be moved abroad, leaving the Cook Islands with minimal economic benefit.

Additionally, the opposing construction of the economics related to deep seabed mining also extends to a concern for the other industries that are currently active within Pacific region. In particular, there is an expressed fear that the addition of an industry such as seabed mining to the Pacific may place additional strain upon an ecosystem that is already facing a variety of challenges.

S15: *“If mining proceeds, it could damage the $5.5 billion Pacific tuna industry in several ways, according to the researchers. Possible impacts on the pelagic fishery resources in the Western and Central Pacific Ocean include turbidity from the discharge plume on primary productivity of the ocean, already impacted by rising ocean temperatures”*.
S41: *“There’s plastic pollution, there’s overfishing. And to have deep seabed mining, it’s just going to compound all these issues”*.
S52: *“We depend heavily on the ocean for its fisheries in terms of cultural practices”*.

These arguments draw attention to the challenges that are already placed upon the species of the Pacific such as Tuna by both climate change, through the raising of ocean temperatures, as well as through the existing fishing industry. The presentation of these challenges highlights the fragile state that the Pacific is currently in and is an important site of opposition to the potential mining of ocean resources. This is because many Pacific Islanders not only practice fishing as an economic activity but is a traditional activity that is linked to the construction of the Pacific identity. Therefore, highlighting that within the discourse of the opposition

there is often an overlap in these categories of construction that is perhaps best characterised by the below statement.

S44: *“Deep Seabed Mining affects all indigenous peoples who depend upon on Te Moana nui a kiwa for physical, cultural and spiritual sustenance”.*

7.3 Other themes of analysis

7.3.1 The Utilisation of Religious Language

An additional theme of the secondary discourse and an important site of meaning creation within this discourse is the role that religious language plays in shaping understandings of the proposed seabed mining industry. In particular, the manner in which religious perspectives have been deployed to either voice support or opposition of this industry as well as the manner in which traditional views of spirituality engage with many Judeo-Christian concepts. For example, the theme of religious language has been highlighted by those who have attended the Government’s consultations within the Island’s.

S49 *“As is normal at Government events around deep seabed mining, there was no shortage of biblical quotes from various speakers as a testament to God’s support for this move towards the mining of our deep sea”.*

This awareness of the role of religious language within this situation was also evident within the secondary data gathered throughout this research enquiry. For example, many associated to the Cook Islands Government and Seabed Minerals Authority have drawn reference to God in framing the desire to develop this industry.

S17 "*These [polymetallic nodules] are blessings sent to us by God"*.

S12 *"We fulfil what God has promised"*.

These extracts portray a view of these minerals as granted to the Cook Islands by God and provides a clear support for the extraction of these minerals. However, religious language is also utilised to encourage the extraction of these minerals through a discourse that states these minerals not only exist as blessings but that implores parties to begin their extraction.

S32 *"He explains it would be a sin not to sell the nodules. He quotes a scripture that says to do nothing with your blessings is to be wicked and slothful".*

The encouragement to begin the extraction of these nodules creates a sense of urgency within the discourse whilst also offering a moral call to action within the development of this industry. Further, advocates of this industry have also classified the desire not to begin the extraction of these nodules as related to a failure to understand the moral and religious drivers of this industry.

S51 *“Only a fear of the untapped depth of the unknown, surrounded by sacred taboos, superstition and a lack of faith”.*

This characterisation takes the perspective that the ‘unknown’ nature of the seabed is associated with opportunity and that calls to halt this development are motivated by an outdated understanding of this industry. Additionally, this reflects a difference in the various beliefs that form the religious and spiritual landscape of the Cook Islands whilst also reflecting the heterogeneity that is central to the belief structures of participants. This is a highly contentious aspect of the discourse but is one that is important in forming the participants belief structures whilst also shaping their interactions with other actors. Therefore, in contrasting this perspective the alternative view of the religious and spiritual discourse is offered that can be seen to include the perspectives marginalised by a Judeo Christian interpretation of the situation.

S21 *“Our creation story is that the bottom of the ocean is where life began”*.

S32 *“Deep Seabed Mining wants to delve into the place of our creation putting it all at risk”*.

This counter perspective draws upon many of the traditional belief structures of the Cook Islands and is argued by some opponents of deep seabed mining to represent a view that prevents the extraction of seabed minerals due to the spiritual significance of the deep ocean and seabed. In addition, this understanding can be argued to directly contrast the traditional Christian creation story and by extension

the religious justification presented by many proponents of deep seabed mining. However, it is not only this understanding that argues against the extraction of these minerals as some who do not utilise this alterative belief structure, which is equally relevant given the previously explored belief structures of the Cook Islands, argue that seabed mining is incompatible with a Judeo-Christian understanding of the world.

S17 *“God created everything and its perfect the way it is”*.

Therefore, this offers an argument against the powerful religious language that has often been deployed in support of this industry and that offers a view against the notion that God has placed these minerals within the Exclusive Economic Zone for the development of the nation. However, in response to the notion that there are biblical readings that do not support the extraction of the minerals the Seabed Minerals Commissioner has drawn clearly upon the voice of Bishop Tutae Pere.

S55 *“Myself, Bishop Tutae Pere (who is also the chair of our Seabed Minerals Advisory Committee), and others in the community are clear that developing our national resources is in line with Biblical principles”*.

However, the support of the Bishop for this activity, through both quotation by many speakers in addition to his own appearances at many events and writings in multiple newspaper engagements are criticised by some in the discourse. For example, one contributor to a newspaper wrote;

S55 *“Quoting Bishop Pere on the issue of deep seabed mining is like quoting Karl Marx on the virtues of Communism, of course he will find Bible verses to defend deep seabed mining. He was not chosen as chair of the Community Advisory Committee on deep seabed mining because of his neutral, balanced views on the topic. The Bishop was chosen for the very reason that he is one of the most vocal proponents of this mining, and the Seabed Minerals Authority use him every chance they get to promote mining”*.

Therefore, this casts doubt upon the integrity of those supportive of deep seabed mining and to the religious justifications that have been offered in support of seabed mining. Specifically, this discourse casts doubt upon the understandings that have been developed by a key figure of seabed mining and the role of religion in shaping the discourse within this situation. This is a perspective that is extended further by some who within the secondary discourse have linked the role of religion to historical colonial narratives.

S51 *“The role of religion, the Compradores, Comprador, a Portuguese word for buyer, denotes a local person who acts as an agent on behalf of a foreign organisation”.*

This extract takes to extreme the doubt of religion as a feature within this discourse and links this utilisation of religious support to a historical narrative of colonialism which casts serious doubt as to the intentions of those voicing support for this industry through religious narratives. In addition to casting doubt as to the motivations behind those in support of this industry, this extract also makes clear the

challenges that are inherent to establishing dialogue between parties built upon mutual trust. Further, despite the clear differences in understanding between parties, each of these perspectives can each be seen to be equally valid perspectives and understandings of the role of religion within this discourse, that each offer insight into the meaning that is conveyed through the deployment of this feature within engagements between parties.

7.3.2 Nature of engagement

The spatial elements contained within the secondary discourse are of note as they offer additional insight into the dynamics of engagement between parties and further reveal discursive features that may be utilised to empower or exclude specific participants. These features are also connected to other elements of the discourse and can be utilised to display the connections between discursive features and the elements that form the discourse of the situation. For example, religious language can be utilised to display a cognitive dissonance that presents a view of some participants as holding fringe perspectives whilst solidifying their own position. That also prompts questions of accountability and the engagements between those who are engaged in this discourse either remotely or through physical engagement.

In relation to the challenge of accountability one local Non-Governmental Organisation stated that the public consultations hosted by the Government were not effective due to;

S26 *“Unbalanced messaging to community groups from the Government who presented an emphasis on potential financial gains”.*

In addition to the concern for unbalanced messaging within the presentation of information to communities, another important discourse that can be associated with the potential for wealth development is the exclusion of specific actors through the framing of this industry. In particular, through the framing of those opposed to this industry utilising an antagonist framing that establishes a clear division in belief and represents a clear cognitive dissonance between actors. For example, in one speech given by Bishop Pere, who was discussed during the earlier presentation of religious language can reveal both the psyche of some actors who support deep seabed mining as well as the framing of those opposed to this industry.

S12 *“We shall pursue and march forward to prove the rest of the world wrong”.*

S12 *“Don’t be afraid, those who are with us are more than those who are with them”.*

S12 *“The enemy hoarde”.*

These extracts display both a defiant attitude towards criticism as well as a framing of those who oppose this industry as an ‘enemy hoarde’, evoking an image of a faceless mass of opposition. Further, these extracts not only offer encouragement to those who share the speaker’s perspective but again encourage faith in the path of development with a desire to ‘prove the rest of the world wrong’. Therefore, displaying a perspective that displays a highly motivated approach to the discourse

that leads to the framing of the opposition in such strong terms. This was not an attitude that was found within the secondary literature by those in opposition to this industry however, there was a difference in perspective regarding the topics that should be addressed during public consultation.

S48 *"They talk about benefits that come from deep seabed mining, which are of course financial… they do mention that there are risks, but they really glaze over the risks".*

This concern for the risks associated with this industry, such as those previously outlined in previous sections, take the form of both environmental discourses as well as concerns for the natural habitat.

S34 *"For most of us who actually live here it's about our waters, it's about nurturing and maintaining everything that's in there and that's all that we have".*

The concern for the Islands waters represents just one concern that forms the opposition discourse developed in relation to this industry, but perhaps the most important aspect of this extract is the mention of those 'who actually live here', within the Cook Islands. This framing can be interpreted as directly challenging the notion of a divide found within the discourse of Source 12, as this perspective is presented not from an 'enemy hoarde' but from those who also reside within the Cook Islands. Therefore, challenging the notion of an 'enemy' and the framing of conflict within this arena and some may point this simply to a difference of perspective between groups in society.

S29 *“There seems to be a conflict between the older generations and the younger generation. The younger generation is not for mining, but the older ones are”.*

Therefore, this division within society may not be a conflict between enemies but to reflect the underlying differences that exist between actors within society. Additionally, this framing may also be challenged by some who are supportive of seabed mining and may reject the notion of a deep-seated divide that exists between citizens. For example, the Prime Minister has claimed that;

S16 *“We have brought our people along on the journey by keeping them well informed, consulting with them and listening to their voices”*.

This extract displays a view of the stakeholder consultation not as divisive but as one that has involved the participation of society and has seen the people ‘brought along the journey’. Therefore, presenting another interpretation of the division within society and a view of the seabed mining consultation process that is not based upon division but upon the inclusion of the nation’s citizens. Thus presenting an alternative perspective of the engagement within the situation and the nature of the engagement between actors.

7.4 Contested Meanings (Boundary Objects)

7.4.1 Deep Seabed Mining vs Harvesting

A central site of contention between participants active in the discourse surrounding this industry is the debate between those who believe the act of extracting these nodules should be described as ‘mining’ compared with those who believe this activity should be described as ‘harvesting’. Firstly, some active within this discourse are noted to prefer the term harvesting due to a belief that;

S19 “Harvesting is a subset of mining and refers specifically to the collection of nodules”.

S6 “According to the Cambridge Dictionary, one definition of “harvest” is “to collect a natural resource in order to use it effectively.” We believe that this accurately describes picking up nodules and their potential usage”.

S27 *“The clear feedback from out stakeholders and community is that they prefer a specific term when we refer to collecting nodules from the floor”.*

These perspectives not only outline one rational for the selection of the term seabed mining but offers insight into the decision to officially adopt the term for utilisation in future legislation and within the discourse of the Cook Islands Government and mining companies who support this perspective with a dictionary definition. Further, through drawing upon the feedback from stakeholder engagement additional insight is granted into the logic which underpinned this decision. However, those who are opposed to seabed mining can be found to largely prefer the term ‘mining’ and

further cast doubt as to whether this decision was the result of stakeholder engagement.

S19 *“Now we are told this change is a result of community and stakeholder feedback. The only related feedback that our staff can recall from consultations we attended in recent years was quite vocal objection to the Government’s use of the word ‘harvesting’ in place of ‘mining’”.*

S44 *“Mining is extraction for the sake of profit. It tramples in the very things that make us indigenous”.*

The framing of this industry as opposed to Indigenous values is one that not only links a concern for Indigenous identities but is one that is highly contentious. In fact, for some who support seabed mining the utilisation of harvesting is linked to the utilisation of Indigenous language to describe the practice of mineral extraction.

S56 “*This is more like gathering, in fact there is not really a good term in English. Probably in Māori the term koʻi koʻi is more appropriate, really it is literally gathering these things up without disturbing anything’… Now what we have to go and do with this research is, is do some trials with gathering these, of koʻi koʻI; this is toku moana”.*

The above quote taken from a public video and expressed by the CEO of a mining company with an active application in the Cook Islands displays not only a desire not to utilise the term mining but how many features of this discourse sit at the

intersection of other themes. For example, the utilisation of Indigenous language itself within this situation is a site of further contention within the amongst participants and displays the multiple links between themes within the discourse. However, most crucially, in relation to the discussion of this activities impact upon the environment the concept of ‘gathering’ nodules displays a belief by some who support seabed mining that these organisations are not mining.

S51 *“They’re just picking [the minerals] up”*.

However, once again these extracts display this dissonance that exists not only in the potential impacts of the extraction of these nodules but as these impacts relate to the actual practice of seabed mineral extraction. For example, one particularly prominent criticism of the term harvesting is the notion that this term is linked to ‘greenwashing’ and a specific framing of this activity.

S19 “Nothing more than an attempt to ‘greenwash’ this destructive industry”.

Therefore, the above extract can be seen to highlight the challenges in selecting a term to describe this activity as the motivations behind such a decision are highly contested and reflect the lack of trust between parties that frames the engagement. Most notably, the contest over the best term to define the act of mineral extraction can be seen to offer insight into the heterogeneity of perspectives within the discourse and to display how the selection of these terms is interwoven with multiple themes including Indigenous language and understandings of the potential environmental impact of this activity.

7.5 Conclusion

The above extracts display the complex discourse within the secondary literature gathered during this study and the concepts through which this industry is constructed by both advocates and opponents of deep seabed mining. Through the continuous collection of this data during the duration of the enquiry new elements emerged and new lines of enquiry were established. This is reflected within the findings of the primary data that will be explored below as enquiry into the elements of the situation identified in the secondary data informed the approach taken to interviews. Through combining the elements identified in this section and those that will be identified in the following section the final abstract situational map will be created.

Chapter 8: Primary Data Findings

8.1 Introduction

The multiplicity of perspectives expressed in the secondary data analysis gathered during this enquiry was influential in shaping the approach taken to the analysis of primary sources and was also influential in developing the questions asked during interviews. Therefore, the following section presents the themes that developed from the reflexive interrogation of interview transcripts gathered throughout the research project. These themes offer additional insight into the complexity of the situation and can be utilised to locate specific contests that relate to the understandings of elements that were either located in the secondary data or that are unique to the

participants engaged during various interviews. Further these themes represent the discourses and narratives that contribute to the formation of the abstract situational map and offer additional insight into the elements that form the situation in its totality.

During the analysis of this data there was much repetition of the discourses that formed themes within the secondary data as participants who either advocated for, or opposed, this industry, utilised many of the same discursive formations that have been identified previously. Therefore, in order to avoid repetition of many common concerns amongst both data sources, the following section instead emphasises the unique points that were located in the primary data and that offer greater insight into the complexity that is inherent to the situation. These sights reflect more precisely the contested meanings that exist within the situation and offer first hand insight into the processes that are currently shaping the development of this industry within the Cook Islands.

8.2 Actors & Actants of the Situation

The deployment of accountability to various parties within the situation begins with identifying the individuals, groups and actants that shape this engagement. The identification of the active parties who are considered stakeholders shapes the discursive formations that can be deployed whilst also having implications in shaping the nature of the engagement between parties. Therefore, although many actors were identified early in the review of literature, before fully engaging in the situation, such as The Government of the Cook Islands, NGOs and the Seabed Minerals Authority, the actants of the situation are specific to the discourse of the parties

engaged in interviews. Although actants cannot speak for themselves within the situation their recognition by other participants is essential in enabling their inclusion as stakeholders whose interests should be represented.

In particular, Tuna were a species that featured as a common theme of discourse and reoccurred throughout many interviews as specific concerns related to their protection and preservation were raised. Although these concerns were often related to the preservation of these species due to their links with the economic models and diets of many Pacific nations, they are still the subject of much contested discourse.

T1 *“Tuna fisheries, that's a major concern, and there's a lot of uncertainty……. So the lack of knowledge of deep-sea habitats is a real concern”.*

T3 *“What impact it could have on our tuna fish stocks”.*

However, other species are listed as a potential concern due to the impacts of increased shipping and the activity of mining companies upon the upper layers of ocean such as Whales and large mammals.

T11 “*So these thrusters generate large amounts of noise, and the noise is at the surface of the ship where as you pointed out the big mammals, but the dolphin and the whales they're all in the upper part… And so that noise pollution is a big problem also the pumping system typically every mile or so, there's additional pumps and those also generate a lot of noise and that again is in the mid-water column where you have the most sensitivity to noise”.*

It is notable that these species all pass through the waters of the Cook Islands at various points in the year and pose specific challenges when considering efforts to minimise the impacts upon these species. However, these species are those that are known, and other actors are eager to point out that as our knowledge of waters both in the deep ocean and surrounding the remote outer islands new species are likely to be implicated. For example, Turtles were long thought not to reside within this region however as an interview with a prominent scientist noted;

T6 “So they said, back in the eighties, turtles don't live in the Cook Islands. They live in Fiji, foraging on the sea grass beds, come across to the Cooks to breed, and then go back. That's not true and absolutely proved it’s not true. You know I've written several documents on that”.

Therefore, this evolving knowledge and explicit naming of species as relevant to the discourse raises questions as to the best ways that corporations should represent these species within their discourse. This influenced the questioning of those involved in the mining industry to be asked about the stakeholder status of nature and if these species would be defined as stakeholders which led to the following responses.

T12 *“Yeah, look, I guess the way to think about this is, there is no practical way today that exist that I'm aware of, that has nature being represented in in a practical, tangible way”.*

T15 “*Stakeholders include governments and inter-governmental organizations, companies involved in exploration and technology development, the scientific and academic community, civil society and NGOs, local communities and indigenous groups, community groups, local businesses, local schools, religious groups, fisheries, financial Institutions, regulatory bodies and policy makers, etc., etc. Please note this is not an exhaustive list”.*

The presentation of conflicting understandings regarding the extent to which the natural world can be considered and represented as a stakeholder is a challenge with which future accountings will have to contend. These heterogenous perspectives differ not only in the consideration of the manner in which nature maybe represented as a stakeholder but in the precise definition of a stakeholder. Representing a highly significant site of contest that grants insight not only into the desired outcomes of a future accounting framework but in the philosophical assumptions that define understandings of a stakeholder.

8.3 Spatial Engagement of Diaspora and Residents

Following the identification of stakeholders, it is important to identify the sites of engagement that important are important in framing further the discussion of a highly consequential industry for both the nation and people of the Cook Islands. This is a theme that relates both to the manner in which actors in the situation are framed as well as the physical nature of the engagements between parties which also has implications that are likely to shape the outcomes of this situation. Firstly, this engagement reflects the divide between those who reside within the Cook Islands

and those who are located in various nations throughout the world as although both are equal in terms of their citizenship and identity, their perceptions of one another based on location have important implications. This is an important theme to highlight as it grants further insight whilst also raising important questions about the nature of the engagement between parties as well as the potential for further democratic engagement.

T7 *“My views are sort of like an anomaly, like, you know. Maybe I'll spend too much time in New Zealand, or maybe because I'm too much of a European. And the way I look at you know, his views don't really count. It's the sort of thing that just sort of goes on in these sort of dialogues, and definitely like because we have you know, we only have 2 dominant parties”.*

T19 *“There's always excuses being made not to listen to people from outside like, listen to diaspora. It's always like when they don't want to know what these people are saying that's the excuse they use as well. They don't live here, so they don't have any right?”.*

The above extracts display some of the feelings expressed by Cook Islanders who have at some point lived overseas and who have felt a disconnect from the discourse despite having a right to live within the nation as a result of their citizenship. This alienation from the discourse is an important sentiment as it is an emotion that drives claims for accountability and a desire to be included within the discourse, that further relates to feelings of discontent within the situation. Therefore, although this sentiment is abstract, it is still a theme that should be highlighted as

worthy of attention for those seeking to discharge accountability in relation to the deep seabed mining industry of the Cook Islands. Further, this sentiment also influences the willingness and ability of these groups to engage in the discourse as well as the reception that their feedback is likely to receive from proponents of this industry.

In response to this discourse, the sentiments of other Cook Islanders who feel that although the diaspora should not be excluded from the discourse there should be an awareness of the possible differences in lived experience. This includes a recognition not only of the challenges that are faced by those who are excluded but also the “privileges” that may be associated with a spatial separation from the epicentre of the situation.

T9 “There are lived challenges that diaspora have no idea of and when you live in the Cook Islands, especially Rarotonga or the Outer Islands, where I've lived. Some that seabed mineral harvesting could absolutely remedy. You know, when we talk about you know a health system that is fully funded and top notch. When we talk about an education system, buildings and infrastructure. When we talk about roading. you know, all of that it's very real for people that live here. You know. It's very real for us that when our parents get sick. We have to put them on the plane and send them to New Zealand or they die. It's very real to us that we don't have enough teachers and education facilities that our young people get on a plane and leave for Australia or New Zealand you know, it's very real for us that our roading is so poor. You know that it affects the cars that we drive. So, for those that live

offshore that are opposed to it. You know it's a privileged opposition, because you're not going to be affected by the negative effects of things staying much the same".

8.4 Accountability and Consultation

The above framing of the perceptions that divide some members of the Cook Islands community from others is an important foundation from which the theme of accountability is developed when considering the consultation process currently underway within the Cook Islands. In particular, those who advocate for this industry are eager to achieve a "prior informed consent" before beginning the commercial extraction of deep-sea minerals. Therefore, the below section will contain extracts relating to the ongoing consultation process in the Cook Islands as well as the desires for an ideal situation expressed by proponents of this industry.

T11 "I think they should have, in full prior-informed consent. This is true in all mining projects. I think there will be impact to them. I mean what we know for a fact is that no indigenous people live on the sea bed for Right and that's not true with land-based mining…..But still it's quite right that they have prior-informed consent and in time we will do stakeholder engagement. We will take our robots to communities and show people and show how it works and economically again, this should be jobs for people to operate the robot and maintenance and there should be taxes and royalties that ultimately go to indigenous people as well".

T15 "GSR's engineering design base-case is to return any unwanted seawater that comes up with the nodules back to the deep-sea, where the water came from in the

first place. This plan to avoid impacts (discharges) to the midwater column is a result of Pacific Island community engagement (this was a request they made to the industry). Indigenous groups in the Pacific have also helped identify studies for the environmental baseline study and environmental impact assessment programmes".

The above extracts are taken from mining companies that stress the desire to achieve the consent of Indigenous peoples before operations begin as well as a respect for the inputs that have been provided by Indigenous communities. These ideals portray an eagerness to listen and engage with groups throughout the area of operations and be accountable to the concerns of these groups. However, despite this desire to be proactive in engaging these communities there remain alternate perceptions of the current consultation process both in relation to the mining companies and the government of the Cook Islands.

T1 "[I] sat with the CEO in Kingston and Jamaica at the Isa, with an indigenous person from Hawaii who sat across the table and explicitly expressed his concerns from a cultural perspective, and explained his personal cultural connection to the area that wants to be mined off Hawaii and the CEO just sort of sat there and looked at me. And another white NGO person just kind of didn't even respond. And we had to like, actually almost grab him, and turn around and face the indigenous person across the table and respond to his concerns. I mean, it was a really extraordinary moment he just listened, and then he turned his body to me and the other [white] person".

T2 “There was one attendee who wrote a letter to the editor shortly after one of these consultations, and said, ‘You know this was like sales pitch’”.

T3 “Government telling the community how things are gonna be as opposed to getting the views and opinions of the people as what they concerns on the matter. For example, consultations that have happened in our outside communities really have been one sided with a message from government has been what the economic gains and benefits would be from this industry, and not really providing the balanced view of what the actual risk or impacts could be”.

T19 “I think, yeah, there is that issue with the islands being so far apart of this whole idea of divide and conquer. And you know, like, keep communication, you know, as to a minimum as much as possible”.

These extracts cast doubt upon the willingness of those driving the industry to engage with the communities who may be affected and poses a clear challenge to the ability of those active in the industry to be held accountable to these groups. Further, the express view that consultations have not been open to engagement but have instead been ‘one sided’ with attempts made to ‘minimise communication’ clearly presents the concern of groups opposing this industry that ‘prior informed consent’ may not be achieved. This concern is one that was unique to the interviews with those who oppose the seabed mining industry and granted invaluable insight to the concerns of those active in shaping this discourse.

8.5 Construction of the Other

During interviews participants were asked questions related to their perception of other actors active within the seabed mining discourse of the Cook Islands in addition to being asked how they believed their perspective was perceived by those who held differing views. This questioning produced many interesting insights into the situation and the relations between actors represents an invaluable line of enquiry, as perception can represent a potential barrier to meaningful engagement. This can take the form of both assumptions about the other as well as assumptions about how you believe your perspective will be received both of which impact the willingness of actors to engage wholeheartedly in the discourse. Therefore, during this section insight will be granted into the perception of the other, beginning with the discourse of those who oppose the practice of seabed mining and their perception of those who seeking to extract seabed minerals.

T1 “Money is the motivation … money is the sole motivation for the Cook Islands. It was the sole motivation for New Zealand when we opened up our waters in 2005”.

T6 “They’re not trustworthy”.

T7 “Some people, myself [included] are sort of critical of our own people in government, you know, we from the outside would ask who’s in charge of the country? While they are all Indigenous, in terms of the mindsets they’re very colonised”.

The presentation of the discourse surrounding the construction of the ‘other’ displays a clear barrier to engagement through a directly expressed lack of trust that

combined with more wholesale challenges to the motivations of those advocating for deep seabed mining. In particular the connection of ‘money’ as a driving factor is significant in the discourse of the opposition and the connection of this factor as a priority that is alien to the Islands. This is made more pertinent by the connection of colonialism to this discourse, a connection that is both highly critical of those advocating for this industry within the Cook Islands Government, but one that has deep cultural and historic symbolism within the Pacific region. That further provides insight into the psyche of some of those opposed to this practice and presents a highly critical and emotive perspective that is likely to shape discourse within this situation.

Additionally, in further exploring the dynamics of this discourse, it is important to highlight the manner in which these opponents of seabed mining believed they are perceived by those with whom they are engaged in discourse. This concern is important as it not only shapes discourse but affects the forms of communication selected by these groups based upon beliefs around those that are perceived to be effective in transmitting their perspective. Especially, if they believe their perspective will not be well received which, may in turn prompt new forms of engagement and the development of additional discourses. Therefore, below are extracts related to the believed perception of those in favour of seabed mining by those who oppose this practice.

T1” Mining companies perceive people who oppose their perspective, their perception of the opposition… radical zealots. You know we’re just unrealistic”.

T3 “We're perceived as trouble makers”.

T6” They’re not trustworthy…. we are a problem, so they try to bribe us”.

T13 “They think we are just anti industry to start with or anti innovation”.

T13 “Brooklyn hippies that want their Tesla’s and care about worms”.

The negative language associated with the portrayal of those opposed to this industry displays a belief that these actors will be viewed as irrational or ‘radical’ and as such impervious to reason. This is an important framing context as this negative association displays clear doubt that those in the discourse will be receptive to their perspective and believe they will not be engaged as equals. Additionally, the lack of trust within this situation highlights another potential barrier to meaningful engagement between the actors within this situation. Therefore during the following section, the perception of those opposed to this industry by advocates of deep seabed mining will be presented in order to further examine the relations between these groups.

T8 “There’s no balanced voice coming from the opposition”.

T8 “What frustrates me is when NGOs are unwilling to engage in a discussion”.

T11” I think there are some well-funded NGOs that have teams of people that write a whole load of fart about this because they just want it to stop and ultimately business model relies on them talking about that”.

T12 “It is wrong that a small subset of the population such as environmental NGOs should make a decision on an industry on behalf of the world”.

T12 “They've gone from calling for science and saying, we want to make an informed decision, and if the science supports the decision. Theoretically we could support it. They've gone from those positions to actively trying to stop the science, you know, when they boarded our vessel last year”.

The suggestion of a lack of balance within opposition and further an unwillingness to engage presents a clearly negative perception of those opposed to deep seabed mining within this situation. Furter the suggestion that engaging with those supporting deep seabed mining would be incompatible with a perceived ‘narrative’ and the idea of a business model developed by the opposition offer clear barriers to engagement. Additionally, when asked about the prospects of one mining organisation engaging with NGOs in discourse, one CEO stated that:

T11 “I've tried but I think that we don't fit their narrative that we need to ban this location under all costs. And to me it's a completely ludicrous point because you would never say no mining in Australia. You don't ban a location you ban an impact that you want to avoid”.

The above extract displays a clear challenge to engagement as the discussion of banning this entire industry by some NGOs presents an existential threat to the business models of these organisations. Therefore, the characterisation of this position as linked to direct action such as the boarding of presents of a view of opponents of this industry through a particular lens that suggests an unwillingness to seek a middle ground in relation to this industry, instead advocating for a blanket ban. That further reflects the cognitive dissonance between the groups and suggests a limited desire for compromise despite that stated attempt to engage NGOs within this space by advocates of deep seabed mining.

In concluding this section, it should be noted that despite attempts to engage pro seabed mining groups in a discussion of how they believe they are perceived by those who oppose their position there was minimal engagement with this line of questioning. However, the insight provided insight into the perception of other groups by actors within the situation which assisted in developing an understanding of the dynamics of the situation whilst raising further questions as to the possibilities of compromise between groups active in this discourse.

8.6 Spatial construction of discourse

In developing further upon the nature of the discourse between parties both in the framing of each other and the influence of the spatial dimensions upon the discourse culminates in the presentation of this theme. This theme introduces both economic dimensions within the situation as well as geographic restrictions that further influence the development of this discourse within the situation. Specifically, in the

discussion of both the physical impacts that could be associated with seabed mining as well as the cognitive dissonance that is created through the discourse of specific actors. Therefore, during this section the geographic framing of discourse within this situation will be presented due to the implications of this feature within both the establishment of actors' identities and meaning creation.

Firstly, the geography of the discourse both within the Pacific region and within the Cook Islands draws together a number of actors with a diverse range of perspectives. For example, those in the Pacific region are implicated within this debate due to the interconnected marine habitat and current plans for exploration within the Cook Islands exclusive economic zone as some areas border the territories of other nations. This theme is located within the discourse of one regional NGO who conceptualised this industry as standing in contrast to a shared Pacific identity.

T14 "Whatever happens within the waters of islands will always impact the waters of nearby or neighbouring Pacific Island States".
T14 "I think if there's a high possibility of it dismantling pacific regionalism, but I think. as Pacific people we've always found ways to address issues".

The framing of deep seabed mining as posing a challenge not only to the ecosystems of neighbouring nations but to the shared identity of the region provides evidence of the significant threat that those opposed to this seabed mining believe this industry represents. Further, this represents the awareness within the region and how despite a geographic separation of many regional actors feel passionately that

they should be enabled to participate in this discourse and have their concerns represented. This passion is found not only within the region but the desire to engage in this discourse regardless of geography remains an important theme across multiple levels of the discourse including within the Cook Islands due to the nation's unique geography. A feature that has been noted by interview participants as an influential element that is powerful in driving the dynamics of the situations discourse.

T8 "The Cook Islands is very, raro centric, you know, when we talk about Cook Islands most people are just thinking about Raro's, because out of that population of 14,500, 10,000 live on one Island. You know. You've got 4,000 people that live scattered, and you know, nearly 800 to 900 miles north and some of them with 96 people on it, some with 200".

T6 "There is a big difference biodiversity wise between the Northern group and Southern group".

The clear awareness of the domination of one island within the framing of this debate raises further questions about both the physical accessibility of these Islands to engage within the debate as well as the challenges of remaining accountable to these groups. Additionally, this difference in biodiversity is notable as it represents another difference that should be represented within the situation as the potential impacts of this activity are likely to vary between Islands. Furthermore, another difference between the Islands that was commented upon by a participant are the

power dynamics of the groups and the likely reception of groups representing various perspectives.

T9 “I think, what needs to be understood in the context of that is our understanding of power. How it sits with us, that it's very top down, that when the Prime Minister of a country turns up your little coral atoll with 96 people there you know there's an absolute power differential in the way that information is given and received”.

T9 “The fact that the Prime Minister travels with the head of the religious council to these meetings should signal as to what their power and who holds it, churches still hold a very strong unifying part of it, that socialization of messages, so that so the priest on those small islands, holds an immense amount of power, as do traditional speakers and generally speaking, they're in agreement”.

This framing highlights not only the challenges of geography and population that are presented to the peoples of the outer islands but also the power dynamics that are at play through the utilisation of cultural figures and religious language. That further presents a view that the discourse is perhaps unbalanced within this context and that the participant feels that the discourse of seabed mining may not present a level playing field for those involved. Additionally, in seeking to engage the Government in this discourse both the access to these communities and the perception of opposition groups has been commented upon as features affecting their reception within these engagements.

T3 “We don’t have the resources, the finances to also accompany Government [to] the outer islands, to share the other side”.
T9 “Predominantly the conservation group in the Islands is run by young diaspora people, and they’ll be seen quite differently”.

Therefore, the geographic element of this situation can be said to interact with the discourse and to interact as an influential feature that impacts the ability of some groups to engage in the discourse. Further both these features can be understood to interact through the geography that frames the engagement and reception of these groups whilst also being essential to the formation of discourse in the situation.

8.7 Contested meanings within the Situation

In considering further the ongoing process of consultation there are specific sites of contested meaning that reveal additional sites of difference in the understandings of parties within the situation under analysis. In particular these contested terms are important to understanding the discourse between groups and offer more insight into the unique elements that form the situation within this project. The presence of these contested meanings emerged either from the express acknowledgement of participants that the language of actors varied greatly or reflexive engagement with the transcripts of interviews which led to the development of new questions.

8.7.1 Biodiversity vs Biomass

The discussion of biomass is one that features prominently in the discourse of advocates of this industry and repeated mention of this term was made in interviews with those involved in the operations of the mining companies. This term is utilised as part of a recognition that there will inevitably be some impacts upon marine life that are associated with deep seabed mining, however there is an ongoing dialogue about how these impacts should be measured. Therefore, the decision of mining organisations to measure ‘biomass’ and not ‘biodiversity’ directly is one that is framed as a decision that has been made by those active in the licensing process and is justified due to the expected ‘size’ of the species residing in the deep ocean and along the seabed.

T11 “There's an active environmental social impact. Most of the world's nickel today comes from Indonesia. It's right below the rainforest. So you have to Deforest, destroy the biomass, destroy the habitat, the biodiversity and then often there are people that live on or close to where the mines are in Africa”.
T12 “You know when a miner is looking at understanding the biodiversity. They're not looking at insects. They're not looking at microbes in the soil. They're talking about megafauna. They're looking at large plant life. They're looking at large animals, potentially large birds. And so the order of magnitude in terms of the biomass that exists in this environment is found. You know the equivalency is fine, is on ice. And so when you have that little biomass you're actually then having to look at smaller and smaller types of organisms. So it's really it's different”.

However, the necessity for this distinction is challenged by opponents of this industry who in interviews were eager to highlight; “They're not measuring biodiversity.

They're measuring biomass” (T13). This is a concern that is in turn expanded upon based around a suspicion that this decision was not made simply for logistical reasons but was done so in order to help legitimise this industry. In particular, this is because the species that live of the seafloor are, due to the conditions under which they are found, possess less ‘mass’ than the species that humanity is more familiar with on land.

T13 “I think that it's interesting that like would be potential seabed miners like to talk about biomass in the deep ocean. And they say they like to talk about biomass because it's easier to measure which like, sure, maybe, but they also like to talk about biomass, because there's not a lot of biomass, on the plains. But there, and never mind like hydrothermal vents and farming and ferromanganese crust. But the biodiversity is insane. And I mean, I think, that we just don't know what we don't know yet”.

8.7.2 The nature of the Deep Ocean and Seabed

In building upon the discussion of the various ways in which the impacts upon deep sea species can be measured, a further site of contention is revealed as various understandings of this habitat are present within the discourse. This is a site of contested meaning through which not only environmental claims are made but to which great environmental and symbolic understandings are intertwined. Therefore, this is a theme which is central to understanding the conflict between social worlds and one which is uniquely linked with the context of the Cook Islands.

T3 *“The interconnection of the bottom to the top, and everything is fluid. So it goes right down to micros that might be found down in in the sea floor. And the role it's playing and acting as a carbon sink or so, cooling our waters down, cooling our planet down. really trying to identify what the purpose and role is of the really small life down there is the unknowns that we still need to do a lot of work”.*

T13 *“Some people that are in this world of seabed mining are like stuck in a time warp of the way we thought things were in the late seventies and early eighties, you know. And I've heard that, too, from colleagues of mine who said like have a little bit of empathy for folks who really believed, I know, sounds naive to you like kids. But we really believed that, like seabed mining was like plucking valuable minerals out of a desert to like level up developing countries with the rest of the world. And she's like, I know. That seems irony to you now, because, like the 1994 agreement, got it in close. And because, like the seabed, is not a barren desert”.*

The continuation of the understanding of the seabed not as a “barren desert” but as holding a valuable role within a highly interconnected ocean ecosystem builds upon the claim that the claim from previous themes that the “biodiversity is insane”. However, opponents of seabed mining believe that this biodiversity is not appreciated due to both the selection of ‘biomass’ as a measure in addition to humanity’s poor understanding of the deep ocean. Therefore, the argument for unknowns is one that is important to the general opposition to seabed mining practices and that features within the situation of the Cook Islands. However, within the context of the Cook Islands there is a further claim within the discourse of

opponents that relates to the nature of the Seabed and the traditional cultural beliefs of indigenous peoples.

T7 “The Atua of Winds, who is said to be situated on the seabed as well, and so to me, that, like gave me the impression that our ancestors knew that the climate and the winds in particular trade winds, or you know, any types of winds were influenced by the ocean. And you know, ocean warming more cooling stuff like that. So, I guess my point with the cultural sustenance is, you know, that's a place where all these Atua live. It's an important place for the maintenance of our cultural networks across the Pacific Ocean”.

This interconnection of the seabed within traditional stories of creation places unique emphasis on the protection of the seabed for reasons that go beyond the scientific and introduces a distinct challenge to the economic logics often utilised to advocate for this industry. However, despite this clam there are others within the Cook Islands who do not challenge the validity of these beliefs but challenge the idea that the government should be concerned primarily with conserving cultural beliefs. Instead arguing that;

T9” Governments are there to pay, collect taxes, build roads hospitals. you know. That's the role of got Westminster Government to do exactly that. So that seabed, mining, or harvesting unlike everything else that it does is going to be done with a fiscal look to it and that's no different to every other decision that makes. It just happens to be at the bottom of the [ocean]”.

Therefore, evidencing a discourse that can be said to extend beyond the context of the proposed seabed mining industry as a challenge that faces all governments pursuing economic development. That calls into question the role of Government and civil society organisations who must balance the pursuit of economic growth with associated environmental degradation. Presenting a highly contentious framing for future regulation within this space that questions whether economic growth or the protection of the environment should be prioritised which is a normative prescription beyond the scope of the postmodern framing of this enquiry.

8.7.3 Western and Indigenous Values

The above extract displays the tension between those advocating economic development through new industries such as seabed mining and those concerned with the potential 'western influence' upon the nation. During the presentation of this theme there is a clear intersection with the discourse of colonialism and other features which shape the identity of Pacific peoples. This intersection also displays that there is no simple division of what may be viewed as historic from the modern social challenges that shape Pacific identity.

T3 "*Some people compare it to the nuclear testing almost that happened in Tahiti some years ago. And this could be another sort of Western influence that's taking advantage of the Pacific. Umhm. And yeah, I would say, personally, it is completely against cultural values. It's greed to take to benefit more Western views. Yeah, I mean, the ocean has always been like a source of life".*

T6 “*So the indigenous peoples very much to thinking about the future generations. So, what are my grandkids gonna have? What the great grandkids gonna have? What are we leaving them? And so Western capitalism now is just like, let's take everything we don't give a toss about any of that stuff in the future”.*

T7 *“[A] lot of our people, we sort of put a lesser value on things that are basically like indigenous culture and higher value on foreign lifestyles. And so like, we've like, sort of changed our dances to suit the tourists. And we yeah, we want bigger vehicles and bigger TVs and stuff. We shouldn't actually be trying to change our lifestyles in our islands, and, you know, degrade our ecosystems to aspire to look like some. You know the lifestyle of someone else”.*

The contrast between the understanding perceived interests of the ‘west’ and ‘capitalism’ with the traditional values of Indigenous peoples was a common theme in the dissent against the pursuit of this industry. In particular, the presentation of a desire for ‘foreign’ lifestyles frames once again frames this industry as external to the people and interests of the Pacific. That is further compacted with a value upon the preservation of the ecosystem for ‘future generations’ which highlights a contrasting view of development that maybe at odds with the values of Cook Islands. This can be further extended to the view that the uses of these minerals will be also against the values of the Pacific identity as other participants noted that;

T16 *“The only use for it will be for weapons, for things like cadmium, cobalt. So really do we really want to be investing in supplying the world with ingredients for weapons, with not much me economic benefit for ourselves”.*

Therefore, it is evident that the framing of this industry by opponents is also shaped by an opposing construction of the values of the Pacific in contrast to what are perceived to be the values of an 'external' culture. The construction of this industry as external has been opposed by proponents of this industry both in relation to the role that local people have within stakeholder engagement and in the manner that this industry has been framed. For example, the below extracts evidence the role that Pacific peoples have had in this industry both through consultation and in allowing the viable assessment of this industry.

T15 "*Stakeholders include governments and inter-governmental organizations, companies involved in exploration and technology development, the scientific and academic community, civil society and NGOs, local communities and indigenous groups, community groups, local businesses, local schools, religious groups, fisheries, financial Institutions, regulatory bodies and policy makers, etc., etc. Please note this is not an exhaustive list".*

T16 *"We've got the research vessel we've got, you know, like yes. So this activity happening as a result that providing employment to at least 20 group islanders, which, considering our population, is quite significant"*.

These extracts display a view that Cook Islanders have a role in this industry that mean it is not external to the local population but has seen them recognised as stakeholders and employed directly by mining corporations. However, many may still argue that this does not mean that the industry is compatible with the identity that

many hold as Pacific peoples therefore, further extracts must be understood in order to gain clarity as to the discourse that support advocates of this industry.

T8 *“[The Cook Islands] potential industrial capacity and economic capacity is extremely limited by their geographies, extremely limited by their small populations. And you have the potential here for huge amounts of industry that, by the way in terms of seafaring in terms of understanding the ocean, when you look at the Cook Islands. It's very much on point with the traditional. I put it, the traditional values of those people. It's seafaring”.*

T9 *“I do think that the Government suffers from a very colonized way of seeing themselves in the way they conduct themselves, however indigenizing something doesn't then mean that we throw out the Western with that”.*

The above extracts frame the practice of seabed mining not as external to the cultural values of the Cook Islands but instead draws parallels as a new form of ‘seafaring’ which is central to Pacific identities. Furthermore, for those that still believe that the industry and advocates of it, may not be in accordance with the perceived ‘Pacific identity’ there remain parties that wish not to ‘throw out the western’ when seeking to ensure an industry is in accordance with Pacific values. Finally, there remain parties that are hesitant to go as far to state that deep seabed mining should be viewed as a colonial practice and instead frame this industry as simply part of a globalised world.

T19 “*It's not colonialism. It's more it's more developed countries taking advantage of the natural resources of developing countries. And you know, because they have the tech technical expertise, and they have the capital and the assets. You know they tend to benefit more than we ever will”.*

Therefore, this industry reveals the nuances of language within the situation specifically as it relates to the use of the Pacific identity and the surrounding discourse of colonialism. However, there remain additional sites of contested that relate to the specific discursive constructions of the deep seabed mining industry within the Cook Islands.

8.8 Contested Futures

In addition to considering the potential impacts of this industry upon the Cook Islands in the immediate future, many participants also engaged in a consideration of the potential impacts of this activity in multiple areas including the social and environmental. This theme is one that was extracted from participants whose views of seabed mining varied drastically and that can be highlighted as a source of significant meaning creation as participants consider the potential long-term legacy of seabed mining. That further is subdivided into multiple discourses about the potential future impacts of this industry and the potential uses of polymetallic nodules, the utilisation of which are much contested within the discourses. Therefore, this section will begin by discussing the potential immediate impacts of the extraction of these nodules before extending to more abstract perceptions of the future.

8.8.1 Sediment Plume

The first potential impact is related to the sediment plume that is associated with the extraction of these nodules as the extent and potential impact of this plume is much contested within the discourse. This represents a non-sentient element of the discourse that is a touch point between many social worlds, acting as an important site of meaning creation. For example, many opposed to the extraction of seabed minerals link their opposition to the potential for a ‘sediment plume’ to have a variety of impacts throughout the food chain and ecosystem.

T1 “So we're not talking Cook Islands yet. But that area there. [Clarion Clipperton Zone] There's been modelling shown that the toxic plume that would come out of the wastewater pipe would hit Hawaiian waters within, I think, 3 months from the start of the operation”.

T1 “The nodules themselves are radioactive, and the fine particles would be distributed in that wastewater plume and the bio accumulation from smaller small organisms up to Tuna”.

T19 “So sediment plumes can clog filters, and you know, for filter feeders it can block off light for you know. Some of the deep, deep sea. Animals that use bio luminescence to attract fish to eat, you know, prey, and so on. And it's not just the physical clogging of, you know, of the environment of the deep-sea environment. It's

also the fact that there are heavy metals and the sediments that you know can be sort of stirred up to go back into and to potentially to go into the food chain".

The above extracts evidence a wide variety of concerns related to the potential plume of this activity such as 'radioactive particles' as well the potential effects on 'filter feeders' and 'bioluminescent' creatures. Through considering the wide variety of concerns evidenced in the discourse it is clear to see why many opponents of seabed mining often focused upon the 'plume' as a central concern. However, it should be noted that not all opposed or undecided on the issue were as concerned about this aspect for example some were less fearful of its extent.

T6" You've got like an operational plume, which is, as the machine goes in, any sort of sediment that gets lift up locally. That's not a huge problem. It's fairly localized".

Additionally, those in favour of mining and particularly mining companies were quick to point to studies, some of which had been commissioned by these organisations, to downplay fears of a plumes impact. That also referenced independent studies to present a counter point to any suggestion that the science that the studies that have been conducted are not independent or reflective of reality.

T12 "We've now demonstrated very clearly through multiple tests in the field, not only ourselves, but others validated by MIT and other peer reviewed scientific papers that the plume just doesn't travel that far".

T15” Monitored field trials show the horizontal extent of the sediment plume is a few kilometres”.

T12” What they don't do is they don't criticize the science that they have funded. So the science that's funded by themselves, and these studies that they put out around touting how far the plume will go. They don't criticize that, and it's funded by themselves, and yet they use that in the media. And now, when it's been disproven, they don't retract it. So look, I think it's a little disingenuous for them to be saying that the science has been captured. I understand the history of industry, funding science, and why people can be sceptical”.

The above extracts not only cast doubt as to the extent of the plume but also to the manner in which this issue has been discussed and raise further questions as to the trust between parties in the discourse and the utilisation of scientific information within this engagement. Therefore, the connection of these broader issues to the construction of a contested issue such as the sediment plume shows the complexity that is inherent to the discourse and helps understand why some do not believe the discussion around an issue such as the plume has been concluded despite scientific studies.

T13 “I don't think anybody thinks the sediment plume idea has been laid to rest like certainly not native Hawaiians. Certainly not NGOs. Certainly not Us. Fisheries organizations…. global tuna alliance, which is like some big portion of the world's tuna catch, does not think this has been put to bed”.

Therefore, the above extract can be seen to reflect the highly contentious nature of this industry and its impacts that remain the subjects of much debate, irrespective of attempts to provide evidence to settle the debate. Further, this example also touches upon the assumptions that are made about other actors within the situation and highlights numerous challenges, particularly a lack of trust between parties that impacts all forms of engagement within this arena.

8.8.2 Utilisation of Minerals

In addition to considering the potential immediate impacts of this activity, such as those outlined in the previous section, the potential long-term implications of this industry should also be noted, which range from projections of the future of this industry to concerns surrounding the potential uses of these materials. For example, as previously cited the role of these nodules within the ‘green transition’ is much discussed by advocates of this industry as evidenced in the extract below.

T8 “It is required for the green energy transition it's required for semiconductors its required for microprocessors, for chips. It's required for batteries. It's required for generators on wind turbines. It's required for batteries that, sorry for motors and electric vehicles, it's required for solar panels to increase their energy capture”.

However, the length of this extraction is a much-contested element of the discourse as some who support the extraction of these minerals believe that eventually these minerals will be recyclable, and no new extraction will be necessary.

T12 “Recycling absolutely will be critical. You know, we're gonna live in a world where almost everything is recycled and we fully embrace and recognize that. I mean, that's one of the benefits of metal and using metal to collect and harness energy versus fossil fuels”.

T12 “Our business is gonna end in 30 or 50 years, 60 years, because there simply will not be any more collection or very little collection of new virgin resources at that point. And so we'll need to transition into a recycling company. So absolutely, that's the goal. That's the vision”.

These extracts from an interview with a representative of a mining organisation represent a vision of the future in which extraction is no longer necessary, a belief that can be linked to an understanding of this industry as not permanent but temporary. However, this is a discourse that has been met with some scepticism by opponent of this industry who doubt that mining organisations would be willing to halt the extraction of these minerals.

T1 “The narrative that's that that's really been devised and propagated by Gerard Barron from the Metals company, that this is really we need these metals for the for the green transition. And once we get this, once we have enough metals in the system, we'll stop mining. We'll stop this multibillion-dollar industry we’ll just stop it, and we'll just recycle them, you know, I mean, it's so far from so far from the truth”.

In addition to the doubt over the willingness of these organisations to halt this practice in the future, some opponents also cast doubt over the necessity of these minerals to future battery technologies.

T13 “No new batteries have cobalt. Most of them don't have nickel. It's all batteries like lithium, iron, phosphate batteries, and or sodium ion batteries. I got a call the other day about potassium ion batteries”.

T16 “And already you're looking at most of those elements being replaced by alternatives with new technology and batteries. And basically, then the only use for it will be for weapons, for things like cadmium. cobalt. So really do we really want to be investing in supplying the world with ingredients for weapons, with not much me economic benefit for ourselves”.

Importantly, the doubt that is cast over the necessity to mine these minerals for use in battery technologies also introduces the final important element within this section which is related to weapons technologies. This connection builds upon the assumption that these materials will not be used in batteries and instead suggests uses in weapons which is a highly contentious subject that introduces numerous questions surrounding the ethics of this practice as well as linking a number of social concerns surrounding the role of the Cook Islands within the international community. However, it should be noted that although this is a feature of opposition discourse this has not within interviews been a stated use of these minerals by the mining organisations interviewed.

8.8.3 Defining a Moratorium

The final site of contested meaning surrounds the definition of a moratorium which is a path sought by many who oppose the seabed mining industry both globally and within the Cook Islands. This is an element that is important to the situation under analysis as it is a possible outcome of the current discourse between parties and is one that is actively sought by numerous actors. Notably, this is a term that as will be explored has multiple definitions however the most common can be linked to ideas of a ‘pause’ for various reasons including research as evidenced below.

T19 “*To have a moratorium on deep sea mining for 10 years. As part of the UN. Decade of ocean science, sustainable development. I noticed our government officials were saying, no, we don't wanna have, you know, the region agreeing to a moratorium for 10 years to do research.”.*

This framing of a moratorium as connected to scientific research and the opportunity to develop our understanding of the deep ocean is arguably the most popular position voiced by opposition in both the primary and secondary discourse of opponents. However, many advocates of this industry would challenge this definition and instead note that the desire of a moratorium, poses a more significant threat to advocates of this industry.

T12 *“And so if you put on a moratorium for 15 or 20 years, they will drive investment out of the industry, which is what they want, which means the science will slower stop, which means they can have a moratorium that just continues to go on and on*

because they're not gonna do the science. And they're very clear about that. They're advocacy groups. They're not science groups".

This interpretation grants insight into the suspicion that surrounds the desire of many advocacy groups for a moratorium and clearly displays the nature of the opposition to calls for a moratorium within some sectors of the seabed mining industry. Additionally, this was a suspicion that was commented upon by actors who presented their interpretation of the moratorium advocated for by some groups such as NGOs.

T20 *"The moratorium in the sense that I can see that some members of the civil society and NGO's are using it is a complete stop off, or a complete stoppage of any moves in terms of, you know, thinking about exploitation because of the whole idea that well, currently, we don't have enough scientific evidence to ensure that we are able to protect the marine environment".*

This understanding, in accordance with the perspective of T12 can be argued to present a view of opposition to seabed mining as unmoving and a moratorium viewed as a means to prevent the development of this industry. These are perspectives that were confirmed in one interview with an NGO.

T18 *"A ban. A moratorium, in my opinion, would be really like, make it dead. Not existing".*

Therefore, offering insight into the various positions that have developed to define this term as well as the dissonance and distrust that exists between the parties that are engaged in defining this element. Additionally, this lack of clarity as to the definition of such an important term can be understood to offer further insight into the distrust that defines many engagements between parties which poses a significant challenge to the development of meaningful dialogue and discharging of accountability.

8.9 Conclusion

In concluding this section of the research project, the themes that have been located within the primary data have been presented with discourse representing multiple perspective upon this industry presented. These extracts and themes have been presented without analysis or judgement in accordance with the framework of this study, as well as part of a commitment to facilitate the free expression of perspectives without normative judgement. However, the consideration of the power dynamics and techniques of engagement that define the creation of knowledge expressed through these discourses will be the focus of the following section. Therefore, this section has provided insight into the broad themes that define the situation at the heart of the enquiry and it is through the presentation of these findings that further analysis can begin to be conducted.

Chapter 9: Analysis and Discussion

9.1 Introduction

The presentation of both the primary and secondary findings within this enquiry has allowed the establishment of a number of themes that indeed confirm that there is a substantial level of conflict at the heart of this enquiry. That exists between groups who have contrasting understandings of the implications of seabed mineral extraction for both the Cook Islands and wider planet. These actors as well as the key discursive elements within this situation are presented in the abstract situational map that visually represents the totality of the elements that form the situation and provides the basis for analysis in this study. This was a map that developed from the very earliest gathering of research data and gave an idea of the elements in the situation that could be developed upon through further mapping (Clarke, 2021). Therefore, located in appendix 12.1 is the abstract situational map from which the enquiry began and that was continually updated throughout the enquiry through reflexive engagement with the data that formed the situation.

Additionally, this map was complemented by the production of a relational abstract map that began by isolating one element with the abstract map either actor or discursive and drawing connections to other elements with the map. This process prompted further theoretical sampling during the enquiry and led to the development of an analysis in the following sections that will focus upon the most interesting discursive formations as part of a recognition that we simply cannot tell every story within the data (Clarke, 2021, p. 242). Therefore, these maps, as with the basic abstract map, are not included as a subject of analysis but remain integral to the development of this study therefore examples of the various relational maps can be

found in appendices 12.2 and 12.3 of this thesis. Through presenting the relations between the elements that form the situation the complexity of discourse is made central to the study and offers a starting point for the presentation of the social worlds and their unique understandings of the situation that will form the following section.

9.2 Social Worlds Map

The identification of social worlds is an integral step in understanding the nature of the conflict between actors and is centrally concerned with identifying the social worlds that are committed to act in relation to their shared understanding of the situation (Clarke 2021). This consideration not only reveals the relational ecology of the situation but contributes towards answering the research questions through revealing the nature of contest between social worlds (Mathar 2008). Further, this mapping also assists in the identification of the salient actors active within the discourse as well as the positioning of actants and the environment in relation to these worlds. That emerged from reflexive engagement with both the primary and secondary data as part of a reiteration that the discourses of social worlds as well as the meaning they convey can only be understood in their totality.

Additionally, the provision of a social worlds analysis is intended to recognise that although discourses are constantly evolving, they uniquely situated to the situation at the heart of the enquiry through their mutual production through engagement with other social worlds (Clarke 2003). These discourses will be analysed in accordance with the postmodern environmental framing of this enquiry whilst further utilising the

postmodern ethics of Bauman to explore better understand the dynamics that shape the discourse of each social world. Accordingly, this analysis will seek to highlight the conditions of possibility and power dynamics at the heart of the situation but will not form normative judgements of each perspective. Instead, this analysis will be developed in support of other maps that form this enquiry in order to better reflect the complexity and heterogeneity of discourses in the situation.

9.2.1 Mining Organisations

In exploring the discourse of each social world present in the situation, arguably the first actor whose discourse and engagement within the situation must be understood is that of the mining organisations active both within the Cook Islands as well as those engaged in this industry in other areas of the planet. This inclusion of those active in the discourse of this industry beyond the immediate area of the Cook Islands is relevant to this study as part of an acknowledgement that this industry is not developing in isolation and that there exists no such thing as context (Clarke, 2021). Therefore, the organisations interviewed as part of this enquiry include organisations active in the Cook Islands as well as those active in this space globally. These actors can be seen to produce discourses that share a multitude of common features, which will be presented within this section, despite variations in the operations of these organisations.

Firstly, the discourse of this social world can be said to be dominated by a discourse of ‘development’ that is connected to multiple elements such as the ‘green transition’ and the notion of a more ethical form of mining. In particular, repeated reference was

made within interviews to portray seabed mining as a more ethical alternative to the current techniques utilised to source these ‘critical’ minerals.

T11 *“I would really encourage anyone that's considering banning or not financing read the book by, it's called Cobalt red, that describes what happens today in the Congo and describes how a child typically dies every day mining for Cobalt getting paid one to two dollars a day”.*

T11 *“I think they should have. In full prior-informed consent. This is true in all mining projects. I think there will be an impact to them. I mean what we know for a fact is that no indigenous people live on the sea bed for Right and that's not true with land-based mining”.*

T15 “*There are no physical obstructions to accessing them- no forests that need removing, no local communities that need relocating and no local power stations or transport infrastructure that needs building”.*

In framing this industry in relation to the global challenges already present within the existing supply chains and the framing of these problems as ones that can be solved by the development of new technologies, this social world can be said to be defined by a discourse of ‘science’. This discourse establishes its power through revealing the ‘unwholesome nature of its past accomplishments’ that in this case is the destruction that is associated with the previous methods of sourcing raw materials (Bauman 1993 p. 200). Therefore, in deploying a discourse that highlights the harms of these previous techniques, justifications are granted that focus upon new ways of

doing things, the risks of which can be controlled through new techniques. That is further combined with additional discourses of the green transition to further develop an argument for the extraction of these minerals.

In combining a discourse of ‘ethical alternatives’ with the urgency associated with the need to source new materials in order to both meet future demand whilst not prolonging existing harms upon the planet a clear narrative is developed. Analysis of this lens feeds into a Baumarian understanding of capitalist society that “to keep the wheels of the consumer society well lubricated, a constant supply of new well publicized dangers is needed. And the dangers needed must be fit to be translated into consumer demand” (Bauman 1993 p. 204). In turn these demands are ‘made to measure’ in relation to the management of risk therefore, the notion of an ethical alternative with more calculable risks can be evidence of the techniques deployed by this actor. That in turn also informs their framing of other participants within the arena as a discourse is developed of other actors, primarily NGOs in terms of their willingness to engage in the ‘science’ both created and commissioned by their organisations.

T11 *“I think there are some well-funded NGOs that have teams of people that write a whole load of fart about this because they just wanted to start and they're ultimately business model relies on them talking about that but to me there is enough National Security demand and environmental and social reasons”.*

T12 “*They've gone from calling for science and saying, we want to make an informed decision, and if the science supports the decision. you know. Theoretically we could*

support it. They've gone from those positions to actively trying to stop the science, you know, when they boarded our vessel last year, you know, our vessel was collecting science, and it was collecting the environmental data that the international community has asked us for".

T12 "*We think it is wrong that a small subset of the population, such as an environmental Ngo, should make a decision on an industry on behalf of the whole world. And all we're asking is that we have the ability to collect the science as we've been asked to present that science and to have it reviewed by an impartial expert third party".*

In explicitly acknowledging that the relationship between this social world and that of some others such as Non-Governmental Actors as 'confrontational' offers insight into the understanding that frames the discourse of this world. In particular, this world highlights notions of hostility and resistance to the discourse of 'science' that is deployed by this actor. These tensions reflect the complex nature of engagement as this social world can be said to be willing to engage according to certain norms, whilst rebuking those who do not meet these terms through denying access to the 'cognitive space' (Bauman 1993). Lastly, whilst also rebuking these NGOs through a refusal to engage in discourse, some mining organisations also framed these actors as undemocratic therefore, offering additional insight into the relations of actors.

T12 "*What we don't want is an independent group that's non elected, unrepresentative, making a decision on behalf of humanity. To say, this should or shouldn't happen".*

The inclusion of the above extract displays that although mining organisations are in active discourse with other actors such as Non governmental organisations they are eager to curtail the power that these actors may possess. Moreover, this creates an immediate tension as some may apply the same criticism to mining organisations and can be viewed as setting the stage for potential conflict between competing actors. Therefore, these negative perceptions can be seen to provide insight into the relations between actors which shapes the possibilities of developing meaningful dialogue between mining organisations and other participants active in the discourse of seabed mining.

9.2.2 Government

Integral to the licensing and exploration process which shapes the discourse within this situation is the social world of Cook Islands Government, who in relation to this project are comprised not only of the central bodies of Government such as the Prime Minister's office but also other important bodies such as the Seabed Minerals Authority. This actor is central to the discourse, both as a party engaging in the discourse and as central in facilitating discourse through their role in organising consultation with various stakeholders. In discussing these elements of their participation within the situation it can be argued that the most important role is linked to their creation of space and facilitation of discourse which is especially important as space is a 'precondition of discourse' (Downes 2019). Therefore, the creation of space by the government will be the central consideration of the analysis

of this actor which is created both in the facilitation of physical space in which engagement occurs as well as in the social space of engagement between actors.

In analysing the nature of space within the situation, this analysis is considered in relation to the postmodern framing of this research enquiry as physical space is separated from the social space comprised of ‘cognitive, aesthetic and moral spacings’ (Bauman 1993). The creation of this space can only be understood in relation to the physical space of the situation, which is meaningless, and exists prior to the introduction of knowledge that in turn imparts meaning. Therefore, providing multiple layers of analysis through considering both the discursive features that segregate the social from physical space as well as the features that distinguish each layer of the social world.

The establishment of the social space is central to the role of the Government and its constituent bodies within the situation and is implicated in shaping the conditions of possibility for engagement within the situation. In the case of the Government this takes the form of the stakeholder consultation events that have provided an opportunity to engage with different perspectives upon seabed mining as well as with individuals of various opinions. These consultations have been central in decision making and have been cited by the government as both a medium through which key decisions have been made and through which people have remained informed.

S16 *“We have brought our people along on the journey by keeping them well informed, consulting with them and listening to their voices”*.

S27 *“The clear feedback from out stakeholders and community is that they prefer a specific term when we refer to collecting nodules from the floor”.*

Therefore, the opportunity to engage in person has been framed as an important opportunity to engage in the discourse and one which has brought tangible change to the discourse of the situation in the selection of the term ‘seabed harvesting’. However, as previously noted there has been opposition to these consultations with some attendees stating that;

T2 *“There was one attendee who wrote a letter to the editor shortly after one of these consultations, and said, ‘You know this was like sales pitch’”.*

Although this is an important concern, the discourse of the Cook Islands Government can be framed in relation to wider phenomenon when considering their discourse in its totality beyond the specific discourse deployed within the consultations. For example, the Government and its partners can be said to utilise ‘mismeeting’ as a tool to prevent the physical space from becoming ‘socialised’ (Bauman 1993). The socialisation of space would introduce ‘rules of engagement’ and would assign an identity to participants in the discourse that is shaped by participants knowledge (Bauman 1993). However, instead of creating this socialised space the discourse of key actors of the Cook Island’s Government can be said to limit the possibility for engagement by opposition through fostering an atmosphere that resists perspectives that are not consistent with the advancement of this industry.

S13 “*We are the ones in charge of our destiny, and it is Cook Islanders that will continue to make decisions about how our Cook Islands resources are developed”.*

Through defining the future of this industry as a decision for the Cook Islanders specifically it can be argued that whilst local people are empowered, conditions are set in place that may make this engagement hostile to external parties. Further when engaging criticism from external parties as well as from those within the Islands the Prime Minister has stated that it can be “annoying at times” (S21). Therefore, through enforcing an approach that is based upon the decision of Cook Islanders and an attitude of annoyance towards some criticism limits are placed upon the formation of a social space. Specifically, this approach treats those external to the nation as ‘strangers’, those lacking an identity that is gained through knowledge creation, which relegates these perspectives that lack identity to the background (Bauman 1993 p. 154). Therefore, presenting a clear barrier to being engaged as an equal participant within the discourse and to be heard as an individual possessing a unique perspective.

Further, even for those engaged and who are culturally tied to the Cook Islands such as the diaspora can be argued to be subjected to the same techniques as those who oppose seabed mining and are made the subjects of civil inattention which is another tool that limits access to the social space. This is evidenced within the below extracts:

T3 *“They don't usually take on board our comments. Anyway, when we do make comments. They just that's just a box ticking exercise for them. But still, I feel like we need to be engaged as much as possible”.*

This extract describe a state of ‘civil inattention’ which is not actively hostile to these voices but that once again limits the possibilities of engagement through relegating these voices to the background. This inattention is perhaps best evidenced by the claims that the response to criticism is to offer space for comment as part of a tick box exercise so as to offer a ‘reassuring gaze’ that is both inoffensive and dismissive in denying the formation of a social space (Bauman 1993 p. 155). Therefore, both the techniques of civil inattention and mismeeting can be seen as central to the control of the social space within which the Government can be viewed a central through arranging the formal consultation process. That has allowed the creation of a dichotomy between those who can be said to be either for or against seabed mineral extraction through the formation of a social space that grants a sense of ‘being with’, that denies access to many dissenting voices instead relegating these perspectives to the meaningless physical space (Bauman 1993 p. 185).

9.2.3 Religious Actors

Following the discussion of the role occupied by the Government as a central actor within the situation, pivotal in the creation of and access to the social space, leads to a consideration of the role of religious actors in shaping the conditions of possibility. In particular, local religious actors can be seen as important due to their relation to the Government and the number of discursive connections that are shared between

these actors. The discourse of religious actors can be understood through a postmodern lens that acknowledges that in accordance with the theoretical framework of this study, our morality is no longer definable through established metanarratives. Instead, many actors are faced with an ‘ontological insecurity’ that produces anxiety and uncertainty which threaten the foundations of many traditional social networks (Giddens 1984; Valente and Valera Pertegas 2018).

In the context of Bauman’s framework of Postmodern ethics, the destruction of moral hierarchy and the legislation of ethics, associated with postmodernism, requires individuals to be responsible for their own ethics rather than simply rule followers (Hookway 2017). However, his concern for the role of religion within society does not mean that religion does not have a role within society as community-based religion is seen as leaving those outside of the community to be viewed as ‘strangers’ (Bauman 1989; Hookway 2017). These strangers, as seen within the previous section, are faced with the indifference that renders them as outsiders, beyond the boundaries of the moral community (Tester 1997). This is a phenomenon that can be said to have occurred within the situation at the heart of this enquiry, which has been mobilised through the discourse of key religious actors in support of the development of the seabed mining industry.

As noted within previous sections the Cook Islands is a nation in which the Christian church maintains both a strong membership and presence, a feature noted by several interviewees during the gathering of primary data. This is important as previously noted the discourse of religion is intimately connected to the process of both community creation and the separation of some participants to the category of

other or stranger that deny their perspectives whilst reinforcing the security of the established social space (Bauman 1993). This can be evidenced within the situation when notions of an external other or reassurance to those supporting this industry are offered by key figures advocating for the development of seabed mining. For example, reference has been made to the proposed existence of an 'enemy hoarde' that is external to the primary Cook Islands community and presents a faceless mass that can be argued to create an artificial division between the community, that evidence further the creation of space as a key feature of this discourse.

S12 *"The enemy hoarde".*
S12 *"Don't be afraid, those who are with us are more than those who are with them".*

The utilisation of biblical support for the exploration of these minerals is a powerful symbolic feature that emphasises a particular understanding of the elements that in their totality create the situation. Further these extracts not only evidence the creation of community and othering through the discourse of religious actors but raise questions as to power of actors within this context. This was a feature commented upon directly by one participant who believed that the appearance of key religious figures was cynical within the outer Islands where the Christian church can be said to be even stronger than upon the Island of Rarotonga.

T9 *"The fact that the Prime Minister travels with the head of the religious council to these meetings should signal as to what their power and who holds it, churches still hold a very strong unifying part of it, that socialization of messages, so that so the*

priest on those small islands, holds an immense amount of power, as do traditional speakers and generally speaking, they're in agreement".

The awareness of the power dynamics that exists within this situation can be argued to be a coercive force within the situation as simply the accompaniment of these figures with the Prime Minister, I argue implies an unspoken support for this action. That combined with the previously noted statements of religious leaders represents a coercive force that although now depleted in many fragmented western societies cannot be underestimated in a largely homogenous context (Best 1998). Therefore, both the discourse and actions of religious actors can be argued to both advocate for seabed mining and reinforce the notion of a cohesive community actively supporting the exploration of seabed mining whilst othering those who hold contrasting perspectives. That can be viewed as a key tool in reinforcing the 'strangeness of strangers' who despite existing within the same geographic proximity are further excluded from the social sphere through the utilisation of religious narratives that exacerbate the division between social worlds as they compete for the recognition of their concerns.

Further, the utilisation of this language and ideology is also apparent to those who attend in person consultation events with the government, therefore, reinforcing the notion that the use of religious language by key figures is no coincidence. That is further extended by these actors to provide a discourse that seeks to negate alternate understandings outside of the Judeo Christian framing.

S49 *“As is normal at Government events around deep sea mining, there was no shortage of biblical quotes from various speakers as a testament to God’s support for this move towards mining of our deep sea”.*
S51: *“Only a fear of the untapped depths of the unknown, surrounded by sacred taboos, superstition and a lack of faith”*

Therefore, the combination of both the physical presence of these actors in consultation as well as the dismissal of alternate views as ‘superstition’ can be argued to present a universalising notion of a Judeo-Christian discourse at the centre of the discourse. This universalising in association with the ‘strangeness of strangers’ can both be understood as key techniques for controlling the ‘moral space’ and controlling the rules of engagement that shape this arena ((Bauman 1993)). Thus, religious actors and the language that they deploy can be understood as integral to shaping the conditions of possibility within this space and identify the actor as a central voice in support of this industry. Lastly, the universalising centre presents a framing for further discourse in which alternate understandings will compete for the representation of their concerns and offers insight into the power dynamics that shape discourse.

9.2.4 Cook Islanders- Resident and Diaspora

The social world of Cook Islanders is a complex one due to the social context of the country, as a majority of its citizens are located outside of the fifteen islands that form the Nation and therefore, present specific challenges that as will be seen necessitates the division of resident from diaspora within the context of this study.

Firstly, the division of the population raises claims surrounding both the legitimacy of actors engaged in the situation as well as to and accountability of actors to one another when divided by many thousands of miles. Although the question of legitimacy is one that extends beyond the confines of this enquiry, as to cast judgements upon the legitimacy of voices would undermine the purpose of this study, the mechanisms of accountability which are tied to the conditions of possibility to engage in this discourse can be said to define the discourse of this social world. Therefore, this study will focus upon the engagement of these actors both in relation to one another as well as in relation to the elements that construct the situation.

The discourse produced by this world can be argued to be most interesting when it is reflexive upon the dynamics of their world which cannot be divided, as all are equally Cook Islander, but that displays unique tensions which exist in this world. In particular this world can be argued to necessitate the shift from a consideration of the cognitive to that of the aesthetic spacing. This is a world defined not by ‘clear’ but ‘fuzzy’ boundaries with strangers who move beyond the cognitive space only temporarily and can exist only when the cognitive space has effectively regulated the social world (Bauman 1993; Kamla 2023). This world exists by allowing participants to be physically close but without a moral function and ensures that the moral space is “asleep” whilst further necessitating the division of actors into roles within this world (Kamla, 2023). For example, these populations are engaged temporarily but based upon specific terms that in this view are shaped by a discourse of privilege and the interrogation of other participants authenticity.

T9 *“There are lived challenges that diaspora have no idea of and when you live in the Cook Islands, especially Rarotonga or the Outer Islands, where I've lived. Some that seabed mineral harvesting could absolutely remedy….. So, for those that live offshore that are opposed to it. You know it's a privileged opposition, because you're not going to be affected by the negative effects of things staying much the same”.*

Through the construction of the diaspora as not fully comprehensive of the context within which this industry is developing and further the accretion of privilege as a factor in their discourse the diaspora can be portrayed as a ‘surplus population’ (Slee 2013; Best 2016). This is a population that within Bauman’s work are strangers within the cognitive space such as the poor who sit at the fringe of society due to an inability to fully engage with capitalist practices such as consumption (Slee 2013). Notably, each society is unique in producing its own surplus populations, just as the dynamics of each situation are unique, therefore, in this context the participant can be seen to utilise deviation from the norms of discourse in a largely homogenous culture as an indication of a failure to understand. Therefore, these actors are portrayed as not holding the same authenticity of voice as those residing within the Islands which is perceived as reason to cast these groups as surplus, therefore creating a fissure within the larger population of Cook Islanders.

Although this is an extract from only one interview and so should not be over generalised, the insight granted leads to further questioning of the divide between these populations that proved fruitful in gaining insight from the discourse of the diaspora. In particular, the feelings of alienation from those physically within the Islands was a theme echoed in multiple interviews.

T7 *“My views are sort of like an anomaly, like, you know. Maybe I'll spend too much time in New Zealand, or maybe because I'm too much of a European. And the way I look at you know, his views don't really count.*

T19 *“There's always excuses being made not to listen to people from outside like, listen to diaspora. And that that's always, you know. It's always like when they don't. They don't want to know what these people are saying. They that's the excuse they use as well. They don't live here, so they don't have any right?”.*

The above extracts display sentiments of surplus that is echoed through a discourse of estrangement from the wider population of Cook Islanders that become ‘victims’ of the competition of discourses in the pursuit of this industry (Slee, 2013). This is notable as although the state can be viewed as the defining force in the creation of ‘belonging’ this extract presents evidence of the informal mechanisms of exclusion that defines the discourse of a population at the heart of this situation (Best, 2016). Further, through understanding this tensions that exists between these actors, the heterogeneity of discourse and complexity that is found within social worlds is reflected, displaying that even largely socially homogenous nations can hold internally contradictory positions despite appearing on the surface to be a coherent group. That also, displays a unique insight based upon an interpretation of this discourse that interacts explicitly with the cultural identity and internal tensions of the citizens of the Cook Islands.

Additionally, although there are contrasting framings of both this industry as well as the populations within the Cook Islands it can be seen that amongst this overall social world a number of unique discourses were created based upon the perspective of Cook Islanders as Indigenous peoples of the Pacific. These understandings were developed in relation to the potential impacts of this industry upon the nation in relation to both the cultural values and social problems perceived by some actors. For example, in response to the potential uses of these minerals one regional actor stated a belief that as these minerals may not only be utilised as part of the stated green transition. Instead, one actor problematised these minerals for their potential use within the international arms industry which when considered in relation to the Pacific's history as a site of both nuclear testing and colonial extraction.

T16 *"The only use for it will be for weapons, for things like cadmium. cobalt. So really do we really want to be investing in supplying the world with ingredients for weapons, with not much me economic benefit for ourselves".*

In analysing this perspective this narrative can be seen to offer a counter discourse to that of 'development' expressed by many advocates of this industry and expresses a concern for the cultural identity of Cook Islanders in the face of this industry. Therefore, this discourse can be understood through the lens of Bauman as contrasting the 'moral blindness' that is inherent to the unwavering belief in market values, typified by capitalist society (Best, 2016). Thus, the moral concern that the provision of these minerals may lead to moral outcomes that are not consistent with the perceived cultural values of Pacific peoples places these actors in opposition to

the development of this industry through a unique cultural discourse. Further, in addition to the concern for the potential harms caused by the utilisation of these minerals, another unique discourse produced in response to the promise of economic development presented by advocates of this industry relates to the social harms that may be exacerbated by greater economic growth.

T7 *“So I see that happening with us that there'll be a lot of social issues. We already have a really big alcoholism issue. Some studies seem highest binge drinking rates in of any country in the world. So you know what would people with a whole lot of newly acquired income. Disposable income, do with that? You, you can imagine”.*

The expression a concern for the exacerbation of existing social challenges by the provision of greater economic wealth is a further example of a unique perspective developed within the context of the culture of the Cook Islands. Once again through subverting the notion that economic development is always for the betterment of society, this discourse represents a dissenting view of western realist understandings of progress through economic growth. This perspective represents a rejection of the consumerist logics that have defined development within the west and that can be said to shaped many of the logics developed in the discourse of advocates of deep seabed mining. Therefore, in expressing this logic these stakeholders can be argued to be ‘flawed consumers’ which renders them susceptible to exclusion and the designation as a surplus population to those willing to consume and seek economic growth through realist rationales (Best 2016).

Therefore, the unique discourse that draws upon both the lived experience of Cook Islanders and a privileging of non-economic values over the relentless desire for economic growth can be seen as a truly unique understanding of the elements within the situation. This resulting interpretation gives evidence that although there can be said to be division amongst the population as to their understandings of the elements within the situation, there also exist specific cultural discourses that draws actors towards a social space. Although, this is not enough to establish with certainty a singular group identity for the social world of Cook Islanders it highlights a specific understanding that connects actors despite differences between the individuals who form the collective such as their geographic relations. Ultimately, this can be seen as important in considering the unique understandings at the heart of the situation and the heterogenous positions that shape this situation.

9.2.5 Non-Governmental Organisations

Another important actor within the situation, and one that spans geographic boundaries, being situated both internally within the Cook Islands, regionally within the Pacific and Internationally throughout the globe. Accordingly, these groups each produce distinct discourses based upon their interpretations of the situation and engagement with the multiple elements that constitute the situation as well as with the other actors in the situation. Therefore, during the following section the most significant discourse of each NGO type will be analysed in order to further understand the perspectives that must be understood if a democratic and informed decision is to be made upon the future of this industry. That shall begin with the consideration of the local NGO whose voice is distinct in the situation being the only

of these NGOs to be physically placed within the boundaries of the nation and operated by Cook Islanders who are immersed in the culture of the nation.

Furthermore, Non-Governmental actors are important within the situation as these actors should have the function of not only communicating their own position to the other actors within the situation but in transmitting the perspectives of the groups they represent. Therefore, when an NGO is successful in this goal, they can be said to embody Bauman's notion of 'being with the other' which is defined as "listening to the others command; that command is unspoken (this is precisely why my responsibility is unlimited), but my being for demands that I make it speak" (Bauman 1993 p. 90). This responsibility to listen to the other requires the representation of these concerns through listening to the others 'woes' whilst doing this in a responsible manner that does not distort their perspective (Bauman 1993). Therefore, when analysing the discourse of these social worlds these perspectives should be understood not only in position to a singular actor but must be analysed in relation to the constituents that these organisations seek to represent.

9.2.5.1 Local NGOs

Firstly, the social world of the Local NGO can be said to be one defined by a desire to be heard within the discourse of the Cook Islands which is constructed by many actors who can be said to possess a variety of powers that allow them to control much of the discursive arena. However, in the face of this dynamic the discourse of the local NGO is distinct as their perspective is one that is instilled with unique insight into the culture of the Cook Islands, that leads to their overall stance that they are seeking to provide Cook Islanders with a "Balanced View" rather than "telling

people how it's going to be" which they viewed as the position of the Government (T3). This position is important as it does not mean that the NGO is in staunch opposition to the development of seabed mining but that they would like to see this industry develop through an alternate discursive structure. Therefore, this is a position that can be viewed as in contrast to the characterisation of opponents of seabed mining as an 'enemy hoarde' and instead an actor seeking an expansion of the discourse.

Amongst the various discourses produced by this actor, the most interesting can be argued to relate to their understanding of this industry as it relates to the consultation process and the mechanisms of stakeholder engagement which has implications for accountability. In particular, this NGO can be seen to be best placed to consider the dynamics of the in-person consultation hosted by the Government and Seabed Minerals Authority. These consultations and the overall discourse of the Government and its supporters within the Islands has been previously highlighted as "telling people how it's going to be" (T3) however, they highlight the challenge of a disparity in resources to engage communities on the same scale as the Government.

T3 "*We don't have the resources, the finances to also accompany Government [to] the outer islands, to share the other side*".

This disparity is notable as it impacts the possibilities for engagement in reaching these communities who are geographically located closest to the proposed mining sites and whose perspectives is sought by actors on either side of the debate. Further, the inability to attend these consultations raises questions as to the ability to

ensure that the feedback the Government state they have received from these groups is accurate whilst also highlighting an issue of resources in shaping the conditions of possibility to engage in consultation. This was a concern that featured in the secondary discourse of local NGOs who were concerned about the choices of language related to this industry, a feature that will be explored later in this piece. However, it was the decision to select this language based upon 'stakeholder consultation' that was challenged by these NGOs who stated that in consultations "*The only related feedback that our staff can recall from consultations we attended in recent years was quite vocal objection to the Government's use of the word 'harvesting' in place of 'mining'" (T19).* Therefore, presenting a dissenting view of the Governments discourse that raises questions of accountability and the accuracy of discourse when it is not monitored by other actors.

In addition to the theme of distrust within the discourse of these actors, this social world also expressed a concern for the cultural implications of this industry and argued for an incompatibility between the development of this industry and the cultural identity of the Cook Islands. In drawing upon a Pacific identity, the claim is made that seabed mining is:

T3 *"A real foreign concept. It's a very westernised concept that's being brought into a Pacific playground"*

T3 *"It is completely against cultural values. As a Cook Islander it's greed to benefit more western values"*

These extracts further feed into the internal conflict of understandings of culture between Cook Islanders who each engage with their culture and identity in unique terms. Therefore, casting insight into the fragmentation of identity that has occurred within the Cook Islands and that is reflective of social identity more generally within the Postmodern context (Bauman 1996). The depths of this conflict of understandings as to identity, is beyond the scope of this study however, the inability of these groups to communicate a coherent identity is symptomatic of the postmodern inability to establish lasting identities (Bauman, 1996). However, this does not mean that all social worlds have not achieved a discourse that bridges these divides as the discourse of the Regional NGO can be argued to have shaped a more coherent discourse through expanding the scope of the discourse to engage with new elements of the situation.

9.2.5.2 Regional NGOs

The discourse produced by regional NGOs can be argued to be distinct from that of the local NGO interviewed as these actors can be understood to stand much more staunchly in opposition to the development of seabed mining, not only within the Cook Islands but globally. This was a finding that was consistent across both the primary and secondary data gathered for this enquiry however, the concerns can be said to be distinct both in their focus as well as the discursive techniques that form their perspective. In particular, this discourse can be noted as drawing upon the unique historical and cultural context of the Pacific as well as notions of a regional identity that are specific to these actors and their understanding of the situation.

Firstly, the historic discourse deployed by this actor is important to understand as it is uniquely deployed by this social world and reflects the unique nature of their engagement within the situation. This discourse calls attention to an identity shaped by a shared experience which acts in contrast to individual notions of national development and prioritises a communal perspective. Through this lens there can be seen towards a shift towards the establishment of a ‘moral space’ based upon a communitarian ethic which is not only integral to this actor but connected to a multitude of discursive features. This moral space is one in which actors engage not based upon ‘intellectual capacities’ but is defined by the ‘others we live for’, as opposed to the cognitive space in which the moral objects are those we ‘live with’, and further the others of the moral space are ‘specific’ and irreplaceable in the situation (Bauman, 1993 p.165).

In the case of the discourse of regional NGOs the notion of a communal Pacific identity is expressed below and meets the criteria of a moral spacing as these actors are targeted directly for moral consideration by the discourse of this social world (Bauman, 1993). Specifically, this NGO is ‘for’ these actors through focusing upon a unique understanding of the world that is tied to the culture and historical experience of these peoples that shapes their understanding of the situation and its elements.

T3 “*Some people compare it to the nuclear testing almost that happened in Tahiti some years ago. And this could be another sort of Western influence that's taking advantage of the Pacific. And yeah, I would say, personally, it is completely against cultural values.*

T6 “*So the indigenous peoples very much to thinking about the future generations. So, what are my grandkids gonna have? What the great grandkids gonna have? What are we leaving them? And so Western capitalism now is just like, let's take everything we don't give a toss about any of that stuff in the future”.*

S22: *“This is the cradle of life, and we don’t want to be guinea pigs. We’ve been guinea pigs for the nuclear tests”*.

S52: “*The nuclear testing legacy continues to impact our people”*.

These narratives are drawn upon in opposition to seabed mining and is seen as culturally incompatible to the identity of the Pacific based upon a specific understanding of what it means to these participants to be from the Pacific. Further the utilisation of a shared historical context further helps to establish a community of individuals brought together through a shared historical understanding from which compassion for one another can develop (Yuthas and Dillard 1999). This notion of community through shared experience is integral to the perspective of this world and shapes their opposition to this industry. That can be argued to stand in opposition to the perspective of those who argue that the development of this industry within the Cook Islands should be viewed as internal decision to the Islands.

Instead, the discourse of regional NGOs develops upon that of Local NGOs and argues for a moral space that not only seeks a connection between actors around the shared concern for specific actors but offers a lens for Baumarian analysis. Specifically, this regional perspective shifts the focus to a wider understanding of

Seabed Mining not as an industry in isolation but as one capable of transboundary harms. Therefore, as noted by Bauman, only from a local perspective can “industrial production, that continuous ‘sucking in’ of negentropy, appear productive” therefore, calling attention to the lens through which this industry is framed (Bauman, 1993, p. 213). This aspect is integral to understanding the role of regional NGOs within the discourse as it is through this wider contextual framing that they clash with the narratives of development set forth by internal advocates of the Cook Islands seabed mining industry.

Therefore, in concluding this section the discourse of regional NGOs can be one said to be defined by a historic discourse that is interwoven with an identity shared by many individuals, eager to oppose this industry. Further, this social world also highlights that when seeking to ‘be for the other’, that in this case is other Pacific Islanders, this is not a rational decision, but one based upon a moral competence informed by common features between these individuals (Kelemen and Peltonen 2001). These features are unique within the situation under analysis and display a unique engagement with the elements that form this situation. Further, these themes are distinct from other actors as they can be argued to be personal to the experiences of the people who form these NGOs which as will be seen distinguishes the regional discourse from that of International NGOs despite both standing in opposition to this industry.

9.2.5.3 International NGOs

The discourse of the International NGOs is once again distinct from that of other NGOs and is again marked by unique discursive features and concerns that can be argued to be linked to the geographic framing of these organisations. Additionally, the international nature of these organisations can be said to have implications for the possibilities of engagement and ability to express their perspectives. Specifically, relating to the resources that are accessible to these organisations as well as the discourses that are produced by these organisations which addressed not only the situation of the Cook Islands but the global discourse surrounding seabed mining. Therefore, the elements that can be relationally connected to this actor are those elements that relate to the discourse surrounding this industry which expands beyond this situation, whilst reminding us that within the situation and discourse of seabed mining, there is no such thing as context (Clarke, 2021).

Therefore, in considering the discursive elements that comprise the discourse of this social world the feature that can be seen to be most pivotal is not specific to the situation of the Cook Islands alone but is a critique of the desire to explore the extraction of these minerals globally. In particular, this discourse targets specifically the notion that these minerals are essential to the ‘green transition’, instead asserting the desire to extract polymetallic nodules is economically misguided in the modern context. For example each of the international NGOs interviewed expressed the view that the minerals that are sought from polymetallic nodules will soon be no longer of use in the manner that is described by supporters of seabed mining and that underpins many of the rationales for the exploration of extraction.

T4 *“One key point is to note the industry argues that deep sea mining is necessary for the green transition, which is a point we, and many others refute”*

T1 *“The biggest battery maker in the world, and China, they’ve moved to lithium ion phosphate. The Tesla’s that come out of the Chinese factory also use lithium ion phosphate. They have no nickel and cobalt”.*
T1 *“Already two out of the four metals that are being sought aren’t necessary”.*

These arguments each express a view that the minerals that are currently being sought will not be necessary in the near future and has led some NGOs to speak directly to potential investors in this industry.

T13 *“Investment in seabed mining is like a bet against innovation. It’s like a bet that batteries are gonna look like they looked ten years ago, and they already don’t look like they looked ten years ago”.*

Presenting a discourse that is unique within this situation through using their reach as international organisations to address directly the key financial actors who are engaged within the situation. This connection, however, is further expanded as some of these in international NGOs also cast doubt upon the urgency of this industry to begin extraction as linked to the need to meet the demand of ‘green transition’ instead arguing for a rationale based upon the logic of business.

T4 *“The reason for the companies rushing ahead has more to with their cash flow”.*

The doubt as to the necessity for the urgent development of this industry exhibits a doubt in the logic provided by those seeking to begin the extraction of these nodules and further exemplifies the distrust that exists between the parties, who each cast doubt upon each other's motivations. This is an important insight as the theme of contrasting understandings between parties is one which will be seen to inform the later analysis of positions contained in this study. However, it can be said that appealing to these groups recognises the power that is inherent to these financiers and seeks to target groups that may not be accessible to other groups with less access to these actors. Further distinguishing the perspective and actions of this social world from other NGOs who despite also opposing the development of seabed mining are engaged in the development of unique discourses based upon their understandings of the situation.

9.2.6 International Investors

The discourse of the international NGO can be said to appeal directly to the investor community and highlights the importance of these actors in the future of this industry. In engaging these actors in interviews as well as through gathering secondary data this group can be seen to hold a multitude of perspectives based upon the extent of their involvement with the situation. However, common amongst these actors was a desire for a common legislative framework which would allow this industry to commence operations. That began with an extract from a global financial institution voicing a desire for a moratorium upon this industry which presented the first engagement of this actor within the situation.

S57 “*We believe that investing in deep sea mining activities could expose financial institutions to significant policy, regulatory and reputational risks. We therefore prefer seabed mining only to go ahead when the environmental, social and economic risks and opportunities are comprehensively understood.”*

In developing the perspective of this social world further, interviews were conducted with two potential financiers of this industry, a group who were difficult to engage directly, but that were conducted in order to better understand the perspective of this world. Through engaging with the discourse of these actors, this discourse can be defined as one defined by a belief in ‘science’ to provide the answers sought by these actors whilst remaining undecided as to the potential environmental implications of this industry. In interviewing these actors, it became clear that this social world was motivated by a belief in the economic and political incentives that provide the rationale for the development of this industry for many supporters.

T8 “*It's an industry that is aligned with huge macroeconomic and geopolitical drivers around futureization. Massive growth of wind solar evs, massive demand for the metals. It has, but also critical mineral supply chain issues concerns, particularly from the US. About Chinese dominance of critical minerals”.*

T8 *“We need to change the world, but it also makes really great money. It makes business sense, and I think funds will realise that deep sea mining potentially makes business sense when they realize that they'll jump in”.*

T8 *“If demand goes up supply's going to find a way of filling it…..but that means probably more and more desperate artisanal, dangerous, dangerous, dangerous, dangerous, artisanal minds in the Democratic Republic of Congo, which means more*

and more and more deaths, disabilities, incapacitations, etc and also vast damage to the to the ecosystem environment. So if we're talking about that sort of massive impact versus the very, very much more limited impact of deep sea mining".

These perspectives each share a belief in the scientific based logic that is not only based upon economic rationales but is once again supported by a belief in the comparative harms of seabed mining contrasted with traditional mining techniques. This perspective as previously explored places a belief in science and modern invention to resolve the problems associated with the previous ways of 'doing things' instead arguing for these techniques to represent a 'safer' and more environmentally conscious form of mining (Bauman 1993). Therefore, in placing the discourse within this framing specific challenges are presented in their engagement with other actors such as NGOs, who as previously explored have developed an understanding of this industry that is connected to both scientific and cultural framings of this industry. That can be argued to be at odds with a realist based scientific discourse to decide the future development of this industry.

T5 *"We think that Seabed mining exposes financial institutions to significant policy and reputational risks so based on precautionary principle. We say that deep sea mining must not go as until the environment, social and economic risks are understood, and the policy frameworks are appropriately in place".*
T5 *"We also recognize that deep sea mining could also be a solution for the provision of minerals required for the economic transition to [assist] climate change goals. It's heavily contested, all over the place. The odds are still out. Again that*

comes back then to deciding not to for the time being, not to proceed with it until safeguards are in place".

T8 *"I think the discussion needs to be a very, very well discussed, researched. scientifically backed discussion around how could it happen".*

In returning to the discussion of a moratorium that began this section, it can be seen that this desire for a moratorium is linked further to economic rationales and scientific discourses, both of which are important elements to this social world. However, the emphasis upon the discussion of seabed mining as based upon a 'scientific discourse' and the desire for an appropriate 'policy framework'. These perspectives each desire a decision upon the future of this industry to be made in accordance with a standard or falsifiable criteria that applies business logic to this industry. This desire to develop a scientific criteria for the development of seabed mining can be seen to mirror the desire for 'risk determinants based upon mathematical possibilities' and more specifically Bauman's understanding of a 'risk society' (Bauman 1993 p. 203).

In adopting such a perspective, the 'risks' of this industry would be predetermined along according to scientific metrics that are preselected and rely upon expert scientific knowledge to guide the development of these models (Bauman 1993). However, in the selection of these models' conflict with those social worlds that understand the risks of this industry in relation to unquantifiable concerns such as cultural impact reflects the conflict that exists between understandings in this arena. Instead through favouring a system that quantifies the risks that are posed by this

industry, some may argue we risk quantifying risk whilst alienating those exposed to these risks whilst not questing the dynamics of power and social control that are implied in the creation of this metric (Beck 1992; Bauman 1993 p. 203). However, this view would likely be challenged by those who argue for a quantifiable metric as necessary to ensure a global standard and for the accountability of mining organisations to a singular standard.

9.2.7 Implicated Actants

In discussing the actants implicated within the situation, there can be argued to be non-more important or noteworthy than the species that together comprise the biodiversity of the ocean. These species span all regions of the ocean from the epipelagic to abyssopelagic regions and are understood through multiple contested discourses with the very existence of these species contested by some social worlds. Included in these species are turtles, whales and most interestingly multiple ‘unknown’ or ‘undiscovered’ species who despite lacking physical description or a recognised identity remain are central to the discourse of the situation. Therefore, during this section, the construction of these actants will be presented as part of a recognition that particularly within the context of the Anthropocene, the concerns of humanity ‘are not enough’, and that the role of non-human entities within the situation must be understood (Clarke 2021).

The species of the ocean are implicated actants as they are neither active in the representation of their concerns through their own voice nor is their perspective sought from them directly, although some actors have sought to represent natures

concerns through asking what is in the interest of nature, this is a question that can never be fully satisfied (Clarke, 2021). Therefore, the construction of nature is an important site of enquiry in order to understand both ‘How’ and perhaps more importantly ‘Why’ nature is constructed in this manner. In beginning this discussion, the perspectives that constructs nature as a ‘stakeholder’ with personhood will be analysed. This perspective is one that through the development of relational maps is tied to other narratives of legal precedent, with particular emphasis on New Zealand, a nation with historic and cultural ties to the Cook Islands.

T18 “*Right of Nature is acknowledging the intrinsic value of nature itself”.*

T18 “*The rights of nature very much refers to a shift, to a very ethical shift in the understanding of [how] humans interact with nature and aims to legally manifest that by granting, it's, giving them their own rights just as much as we also have human rights.*

S44: *“Deep Seabed Mining affects all Indigenous peoples who depend on Te Moana nui a kiwa for physical, cultural and spiritual sustenance”*.

These extracts display an understanding of nature not only as sentient worthy of being viewed as a stakeholder through a normative claim for equal rights but also through an argument for the act of granting rights to also grant legal protections that goes beyond this ethical stance. Further, the centrality of nature within the perspective of those advocating for the granting of rights of nature is also evidenced in the discourse of some Indigenous peoples whose identity is intimately connected

to the ocean and by extension the species who comprise this habitat. Therefore, these understandings of nature are aligned with a view to granting nature equal standing as human stakeholders which is also viewed as opponents of seabed mining as a potential barrier to the development of seabed mining. However, this is a position that is not held throughout the situation as some challenge the possibility recognising these actants as stakeholders and construct them not as capable of being 'full' stakeholders or instead attach conditions to their status as stakeholders.

T11 *"There is no practical way today that exist that I'm aware of, that has nature being represented in in a practical, tangible way".*
T15 "*In the sense that environmental goals include the maintenance of biodiversity and ecosystem health and function".*

These extracts each construct nature within this arena as incapable of being 'full' stakeholders through attaching the conditions that they either lack the capacity to represent themselves or that they are not alone stakeholders but instead are part of an organisation's corporate strategy. This first position can be seen to stand in stark contrast to the argument made in support of the 'rights of nature' and can be argued to express an anthropocentric understanding of nature's place within the discourse of business. Although this perspective is equally valid within the discourse and may be linked to the traditional philosophical structures that have been developed in support of other traditional extractive industries (Atkins et al. 2018). In developing upon the latter position expressed by T15 it can be argued that denying the stakeholder status of these species, whilst viewing them in terms of the companies' environmental goals

goes someway to including these species but once again stops short of adopting the anthropocentric perspective.

In addition to these positions that either deny or limit the stakeholder status of these species, it can be seen that some within this arena go further towards denying the very presence of some species especially within the deep regions of the ocean. This was evidenced in the discourse that supported seabed mining as some actors argued for an understanding of the deep sea as lacking species which in turn not only denied their construction as stakeholders but the presence of these species.

S14: *"With all these rocks gathered together; there is no life….. We destroy no living organisms….. It's like a wilderness"*.

This perspective should be noted to relate specifically to the deepest regions of the ocean and is not representative of the understanding of the entire ocean. However, this perspective remains important as the ocean is an ecosystem of flows and so must be understood in relation to the totality of the species that comprise its biodiversity. Therefore, this perspective should be highlighted as one that displays a distinct understanding of the ocean ecosystem and that further reflects the complexity that is inherent to the framing of the species as their role within this situation is constructed in relation to the various discourses of each social world. Therefore, it is only though engaging these perspectives that the place of these species within the situation can be understood and the role of nature as an implicated actant can be presented.

In concluding this section, the representation of nature can be understood to be linked to be a complex subject that reflects the conflict in understanding that exists between a multitude of actors. However, most importantly, the understanding of nature as linked to the position of the actor in relation to seabed mining reflects the challenges that would be implicit when trying to bring these actors together in discourse. Further it should be highlighted that these contrasting positions do not claim for one perspective to be held as more accurate but are instead the result of the unique engagement of actors with the elements of the situation. Therefore, understanding the framing of these actants is important in understanding the position of actors in relation to the proposed seabed mining industry.

9.2.8 Conclusion of Social Worlds Analysis

In concluding the presentation of the various discourses produced by each social world, this analysis has sought to highlight the heterogeneity that is inherent to discourse whilst further bringing the ‘social’ aspect of this situation to the forefront (Clarke, 2021). Specifically, through considering the discourses produced by each world a complete picture begins to emerge of the positions taken as well as the philosophical underpinnings that shape these unique discursive formations. Additionally, this analysis has drawn attention to the power that is inherent to the situation whilst also highlighting the awareness of actors within the situation as to the power that is inherent to the discourse. Therefore, presenting not only the discourse’s produced and the desired outcomes of each social world conditions of possibility in relation to the implication of actants and possibilities for future discourses.

9.3 Positional Maps

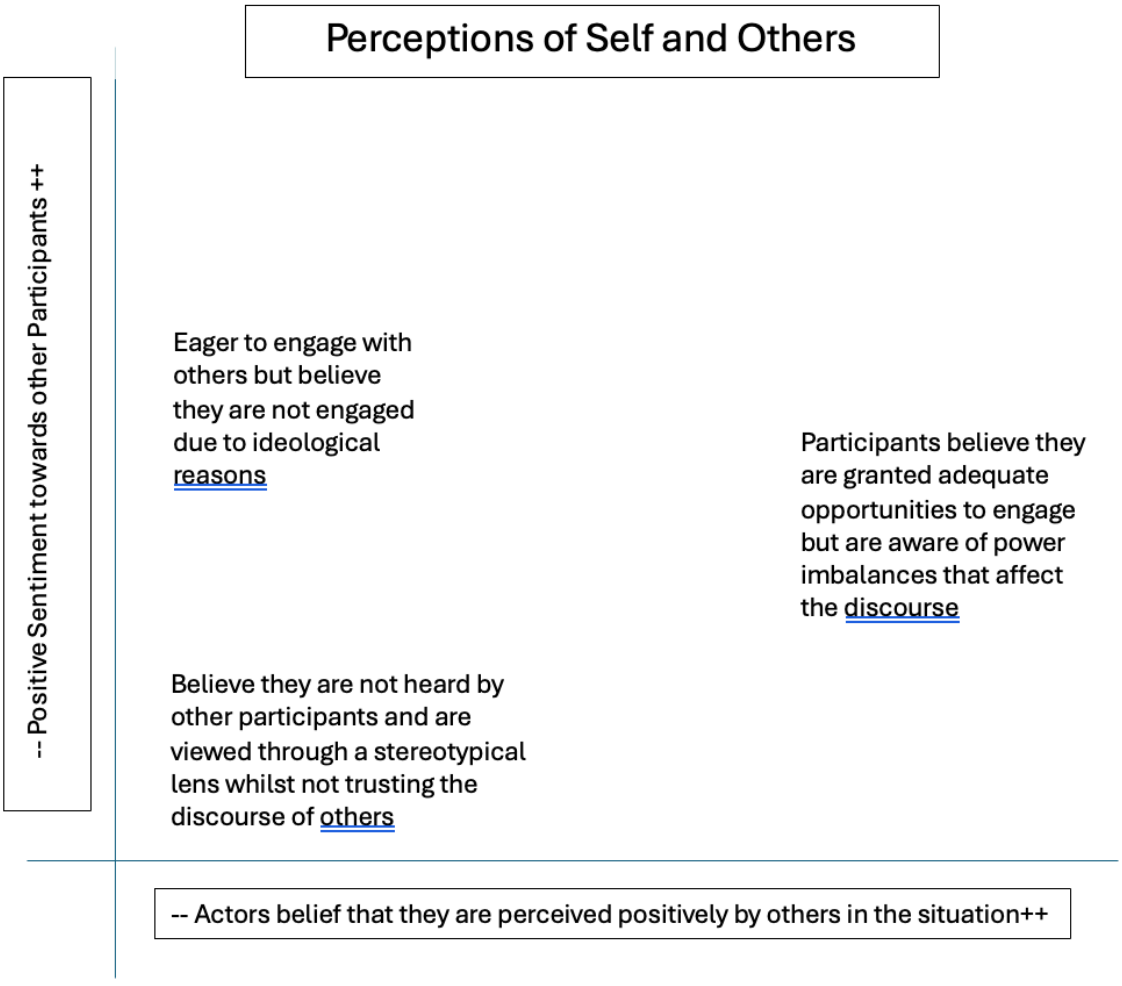
The final element of analysis that can be developed is the establishment of positional maps intended to highlight both the positions taken within discourse as well as those not taken, which are themselves a sight for further consideration (Clarke and Friese 2016). In beginning this section, the first map that can be drawn is the map relating to the engagement of the 'other' which is based upon the engagement of interview participants as well as data gathered within secondary data regarding how actors both perceive other actors in the situation and how they believe they themselves are perceived. Therefore, this map is important in understanding the discourse that forms the situation in particular as it relates to opportunities for mediation and the development of an accounting system that addresses the concerns at the heart of the discourse. However, it is important to make clear that these positions are disassociated from the actors who held first voiced these perspectives as part of a recognition to simply view these positions in relation to the actors who expressed them would misrepresent these groups as cohesive whilst ignoring the complexity inherent to their position in the discourse (Mathar 2008).

In seeking to explore these positions as disassociated from the actors who expressed them reminds us that the purpose of these maps is to highlight the space that exists between positions rather than fixing them to specific actors. Further, during the analysis of positional maps no normative judgement will be cast as to the validity of these positions, in accordance with the postmodern framing of this enquiry. Instead, these positions are highlighted in order to better understand the discourses

that shape the situation and to facilitate further enquiry whilst not seeking to resolve the conflict that is inherent to democracy. That further reflects the necessity of debate within democracy as “debate is never finished; it can’t be, lest democracy be no longer democratic and society be stripped of or forfeit its autonomy” ((Bauman 2004).

9.3.1 The Other

Figure 4



Discussion of the ‘other’ actors within the situation, is an important site of consideration of parties are to engage in discourse with one another, regardless of the outcome of the ongoing exploration phase of the seabed mining application process. Therefore, it should be made clear that in considering these perspectives the goal is not to seek consensus but is to consider the nature of the engagement between these actors which has so far shaped the ongoing discourse. Instead, in exploring the techniques that have led to the positions taken in relation to other actors within the situation, it can be seen that central in shaping these positions is the discursive technique of stereotyping. This is a tool that is deployed in order to create a ‘highly simplified representation of social realities” with the added effect of totalising discourse so that the diversity that exists between actors is negated in place of a caricature of their positions as fixed and unmoving (Bauman, 1993, p.161).

This technique is highlighted at an early point within this section as it was a commonly held view, expressed by participants relating to how they believe they are perceived by others with characterisations based upon ‘stereotypes’ with negative connotations. This belief was held by participants both in favour and opposition to the proposed seabed mining industry, with all participants viewing this as a rational for limited direct engagement with other actors in the situation and represents the extreme negative positions of both axes. Beginning the consideration of these negative understandings actors within the situation believed they were understood in terms of stereotypes that cast them as irrational, impervious to the rationales of other actors. This position represents a framing through which the actors in the situation

are unlikely to even engage in discourse as they maintain a cognitive space through maintaining others as caricatures of their discourses.

Following this position, another established position is that of those ‘Eager to engage with others but believe they are not engaged due to ideological reasons’ which is a position that reveals some of the complex relations that exist within the arena. This position is based upon a more positive sentiment than the previously explored position as these actors are eager to engage however, they remain critical of their opponents willingness to engage in discourse. This was linked to notions of ‘business models’ of opposition that will not allow engagement and instead focus upon not compromising in discourse with other actors. Further, this position is situated upon the assumption that these actors are perceived negatively by others and whilst not holding entirely negative sentiments towards others, they cast doubt towards the openness and willingness of others to engage with them in meaningful discourse.

The final position taken within this discourse was that which believed ‘Participants believe they are granted adequate opportunities to engage but are aware of power imbalances that affect the discourse’. This position is important as although it speaks to actors who believe they have been engaged fairly within the discourse and that they have been granted adequate opportunities to be heard by their peers in the situation. However, although not fully negative they were aware, and spoke directly to, the power dynamics that exist within the discourse and believed that this did not grant them the same right of reply or access to parties relevant to the discourse. Although this does not express an outwardly negative perceptions of others it links to

a wider critique of a resource imbalance within the arena that affects the opportunities for accountability to be discharged within the arena.

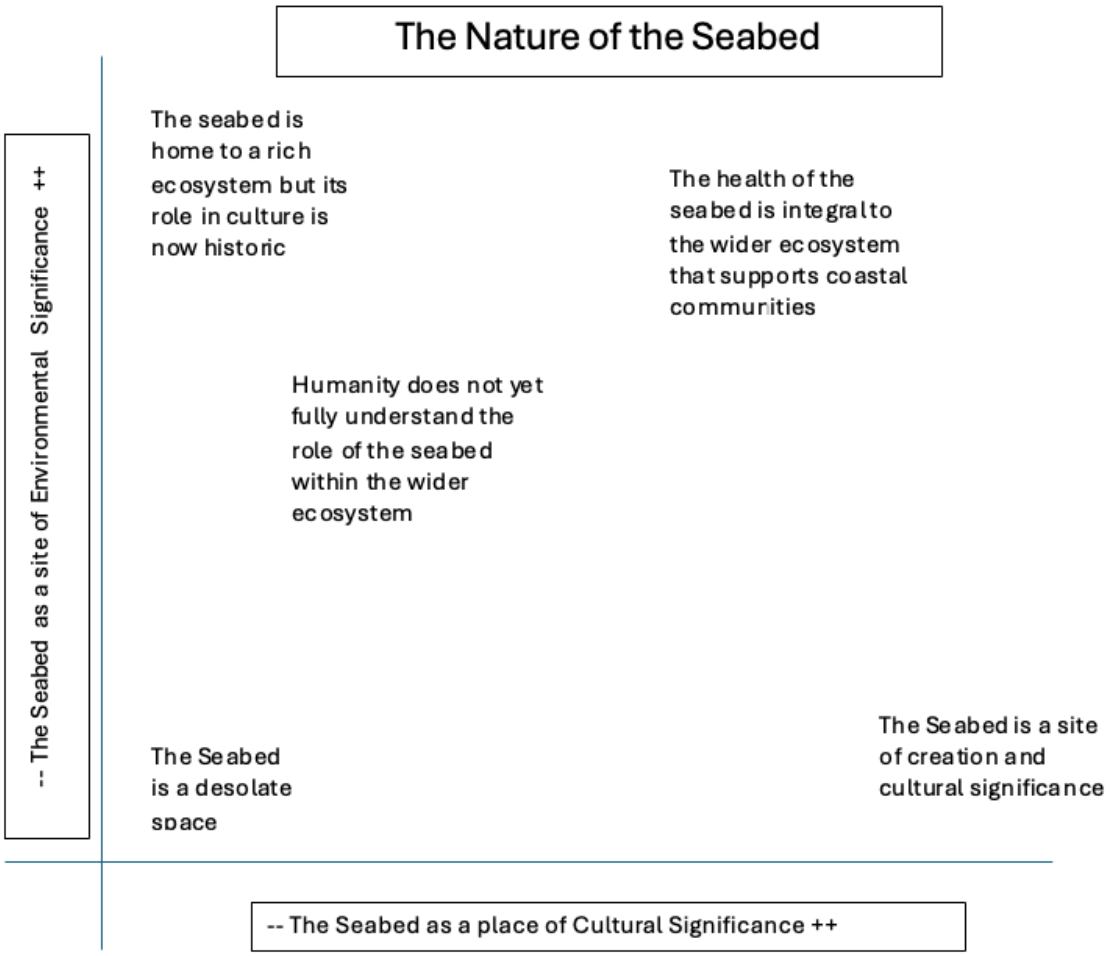
In concluding this section, a notable absence from this map was the presence of any normative ideal scenario which would represent the most positive position along both axes with both positive sentiments held in regard to self and others in the situation. The absence of this position perhaps best reflects the complex nature of interaction between parties who each hold a desired outcome and some level of distrust towards other parties. Therefore, this absence can be argued to support the rejection of a normative framework for an ideal speech scenario and instead acknowledges that within a democratic discourse it is unlikely that parties will enter with wholly positive intentions. Further, in considering the policy making implications of these positions it can be seen that going forward those seeking to mediate an agreement between social worlds in the discourse will have to account for the presence of distrust and negative sentiment that shapes these engagements.

9.3.2 Nature of the Seabed

Developing further the consideration of the positions taken within the discourse, the nature of the seabed can be seen to be located at the intersection of both cultural and environmental discourses within the situation. This reflects contrasting understandings of the space that is ultimately at the centre of the contest between social worlds and is one in which the positions taken must be understood if future accountings are to be established. Therefore, contained in figure 5 is the positional map that outlines different understandings of the seabed and highlights the most

significant positions that are both taken and not taken within the discourse. This is essential in drawing the attention of this study back to the ‘big picture’ of the situation with an emphasis upon the contested issues of the situation (Clarke 2021).

Figure 5



In drawing attention to the understandings of the seabed that have been located within the data analysed during this study there can be seen to be numerous perspectives that range vastly in their understanding of the cultural and environmental significance of the seabed. These understandings, as with all understandings of nature, are the result of the interpretation of participants to the

context within which their perspective developed and are based upon unique understandings of the situation and its elements (Andrew 2000). The heterogeneity of positions can further be linked to the aspirations of actors within the situation as well as their engagement with both primary and secondary information, as in many, but not all cases, understandings of this habitat rely upon engagement with scientific discourse due to the challenges that are inherent in accessing this remote location.

In analysing this diagram, the positions that are held in relation to understandings of the seabed are brought to the forefront, without judgement of the positions taken, instead simply these positions are presented as part of a desire to inform future accountings by Indigenous peoples who are better placed to develop these systems for their communities. However, this does not prevent the questioning of the positions that are not taken in relation to this map and further the exploration of opportunities to ‘democratise from the margins’ when understanding the positions within the data (Clarke 2021). Therefore, in beginning this consideration, one position that is of interest is that ‘the health of the seabed is integral to the wider ecosystem that supports coastal communities’ which displays a blurring of the cultural and environmental significance of the seabed.

This position is one that is especially important as it connects directly to a unique cultural understanding of the seabed that was located within the situation. This reflects the reality that particularly within the contents of the Pacific the seabed, as with other parts of the global ecosystem, does not simply exist separate to humanity but is understood as a part of a collective identity even when beyond the scope of humanity. This representation reflects an understanding of nature as a site of

multiplicity and is interwoven with the historical narratives and other discursive elements both physically as well as symbolically present in the situation (Andrew 2000). That also makes evident the heterogeneity in this arena with contrasted with the view that the seabed is a ‘desolate space’ which will be the next position presented.

This understanding of the seabed can be said to stand as the extreme dissenting position of each axis and is one that not only questions the role of the seabed in supporting life, which is a question of science, but denies entirely the seabed as possessing cultural significance. Notably, this defiance represents a clash within the Islands between leaders in the Islands’ Christian church and those who base their understanding of the seabed in beliefs that their holders perceive to be Indigenous to the Islands. Although it is beyond the scope of this paper, and additionally problematic to take a stance in regard to these contrasting positions, these are positions that must be brought to the surface if future accountings are to be developed in this area and can be argued to represent the greatest contrast of positions in the arena.

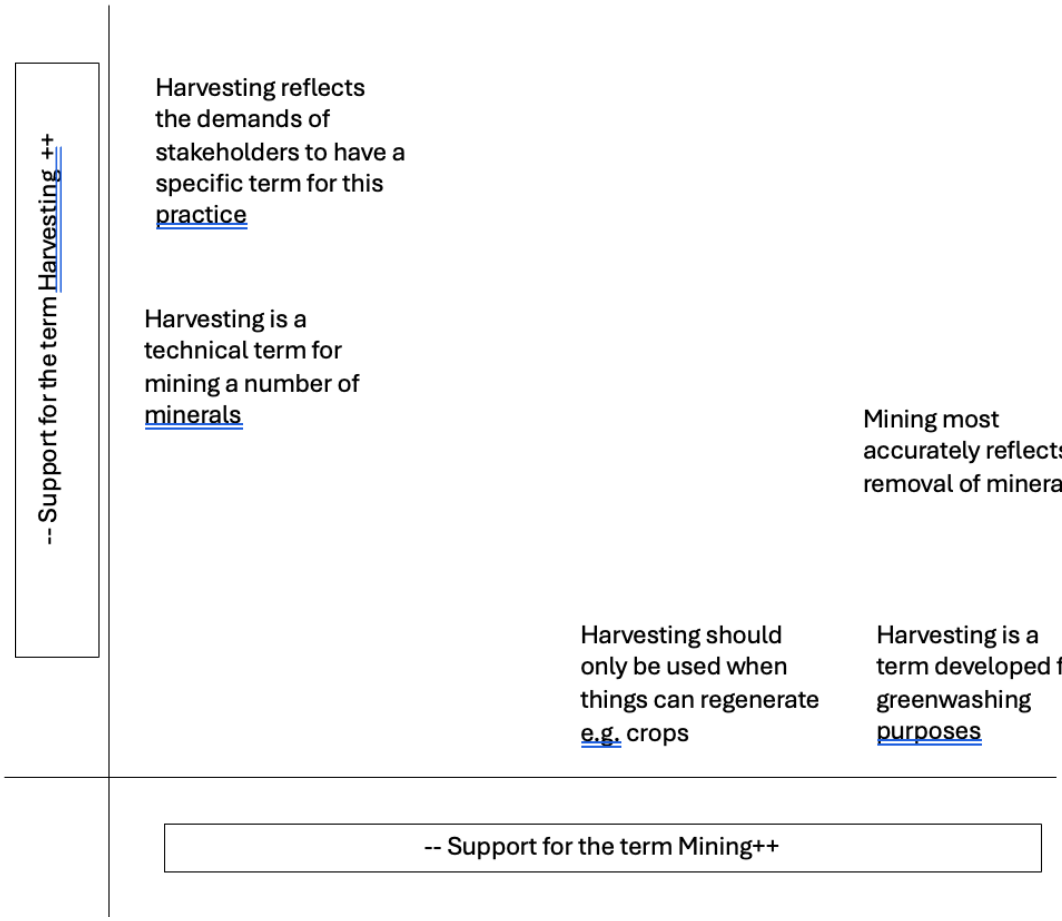
Interestingly, the positions expressed in relation to the seabed can be argued to have addressed a wide range of perspectives related to the seabed and can further be argued to have been largely addressed as this has been a site of much discourse within the situation. That provides a site from which the complexity in existing positions can be highlighted as the broad range of positions in the above map solidifies the seabed as a site of multiplicity. Furthermore, this map highlights the multitude of positions when considering understandings of a theme that has been

well addressed in the data by actors of diverse resources and perspectives. However, this theme can be argued to be an outlier as will be reflected in the following maps that are more evidently entangled in struggles for power between social worlds within the discourse.

9.3.3 Mining vs Harvesting Polymetallic nodules

Developing upon the consideration of the contested understandings of the seabed at the centre of this discourse, the use of language to describe the act of removing minerals from the seabed is an additional site of contested between worlds. Exploring this aspect is important as previously explored the ‘mundane discourse of everyday’ which has important implications for the outcomes of discourse whilst offering invaluable insight into the social processes that exist within the situation (Haslam and Gallhofer 1996). The choice of language in relation to this industry is one that as previously highlighted within the findings has been largely settled within the legislative realm of the Cook Islands as from 2024 the decision has been made to adopt the term ‘harvesting’ within the Governments’ official discourse. However, this does not mean that the matter has been settled in the eyes of those active within the situation and the choice of language is one that is connected to power and discursive possibilities.

Figure 6



Contained in figure 6 is the positional map that plots ‘Support for the term Harvesting’ against ‘Support for the term Seabed Mining’ with multiple plots mapped against these axes in order to show the major positions taken within the discourse. The selection of language is important as the positions were expressed in this map were at the extreme of either support of the term seabed mining or seabed harvesting, and each are connected to a number of elements and reflect specific understandings of this industry. Firstly, support for the term ‘harvesting’ drew upon the support of stakeholders to inform this decision and the engagement of participants within stakeholder consultation. Therefore, this term is directly connected to the concept of accountability as it was developed based upon

engagement with a specific group of stakeholders and is therefore a powerful concept within a democratic discussion.

However, it is directly the notion of stakeholder engagement and more specifically the theme of accountability that is challenged by opponents of the term harvesting who connect this element to the concept of greenwashing. Through drawing this connection, questions are drawn as to the motivations of those who have sought to utilise the term mining and more a contrasting interpretation of stakeholder engagement is revealed as those who advocate mining deny that in the consultations, they attended there was only opposition to the term ‘harvesting’. Therefore, the notion of accountability is brought to the fore within this map as contrasting narratives of the stakeholder engagement events are made clear, raising questions as to which recollection is accurate. However, as these maps do not seek to identity ‘truth’ but to present the positions taken within the situation this question is beyond the scope of this analysis.

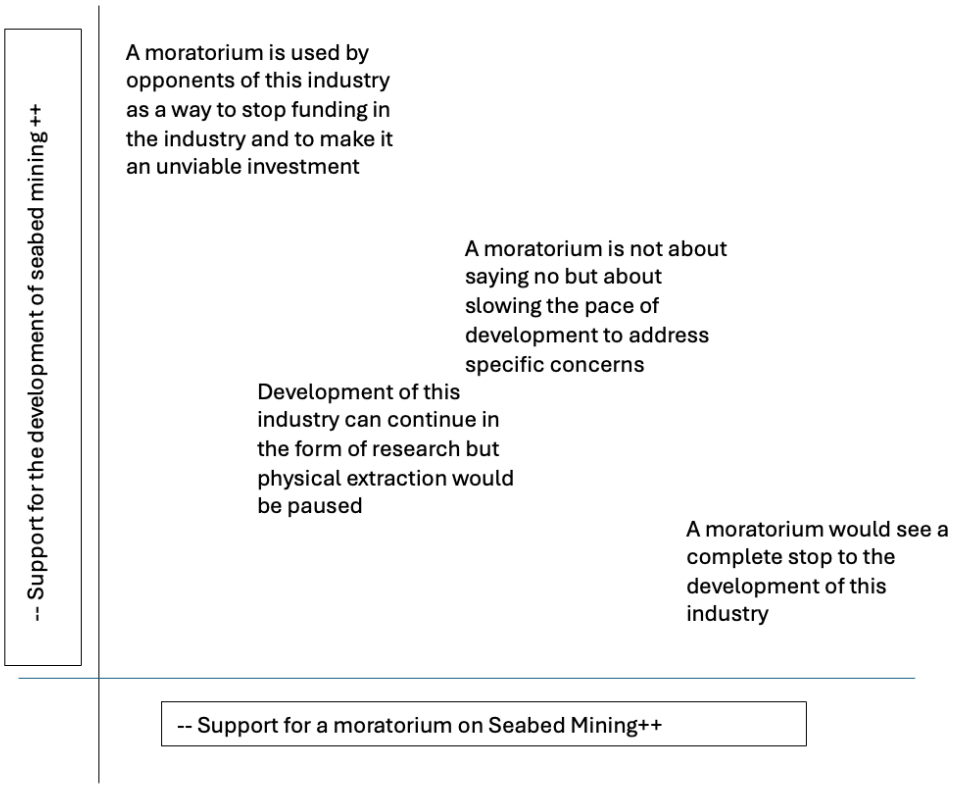
Instead, this map should be understood as one that reflects the challenges that are implicit to the engagement between social worlds and especially the multiplicity of understandings that relate to even defining the physical activity at the heart of the arena. This contention reflects that language is never neutral and instead as noted within the accounting literature it is the ‘mundane discourse of everyday’ that holds significant meaning and potentiality (Haslam and Gallhofer 1996). Therefore, understanding the positions that are taken and the beliefs that support these assumptions independent of the actors that express them is an important consideration for future accounting systems. That is doubly important due to the

legal and legislative necessity to have clarity going forward if this industry is developed as accountability can only be discharged when the activity taking place is understood by all parties.

9.3.4 Potential future of seabed Mining - Defining a Moratorium

In seeking to understand the potential futures and outcomes of this licensing process some have argued that instead of making a decision to either approve or deny the applications of these mining organisations, a moratorium should instead be established. The specifics of this moratorium are however contested, with understandings of this critical term varying greatly between the parties who are active within the situation. Specifically, actors within this situation can be understood to view a moratorium as interconnected with multiple other situational elements and ideological outcomes that reflect the significance of this term as an element at the intersection of many relations within the arena. Therefore, located in Figure 7 is the positional map for this element that reflects the heterogeneity of perspectives that are held in relation to the definition of this important concept.

Figure 7



The first position that can be analysed within this map is that of the moratorium as a tool to prevent investment within the industry and to halt the further development within this industry. This was a position that was expressed initially in interviews with those in favour of seabed mining as a suspicion held in relation to those who support a moratorium. However, upon further engagement with participants who actively oppose the practice of seabed mining, this was a sentiment that was expressed and indeed these suspicions were confirmed. Therefore, in examining the positions located at the extreme of either axis, these positions can be understood in their relation to one another as they display the same understanding of a moratorium but through contrasting lenses that shapes their opposition.

The relation of these positions represents perhaps the staunchest opposition between parties and one that is likely to have tangible consequences from a policy making perspective as a moratorium is a possible outcome of the ongoing exploration into this industry. However, as this outcome is viewed as an existential threat to this industry by advocates of this industry but a desired outcome by staunch opponents of this industry as evidenced within the primary findings chapter, it is important to consider possible outcomes that may be reached through engagement between actors. Therefore, the other positions can be argued to represent more moderate positions that both deploy a more centrist understanding, with the distinction being that one would require a ‘pause’ to developments and the other a ‘slowing down’ of developments in this industry. That are positions likely to leave both proponents and opponents dissatisfied but are still sought by some participants active in the situation and represent possible outcomes of the deliberation.

In exploring the opposition that exists to the understandings that relate to a ‘pause’ or a ‘slowing down’ can be seen to be shaped largely by the earlier scientific discourse related to the need for speed in both countering the ongoing climate crisis and in providing metals from alternative sources. In developing upon earlier analysis, these discourses of opposition to a pause, can be understood as connected to a belief in science and the need for new developments to overcome the challenges of prior scientific orders. Therefore, these perspectives are rejected by proponents of this industry, as it is viewed that slowing the development of this industry would only extend the current harms being inflicted upon the planet by terrestrial mining. Additionally, as the positions only argue for slowing of development it can be argued

that those adamantly opposed to seabed mining would also disagree with this view as it leaves open the possibility for future development.

However, despite being perceived as an unpopular outcome for participants on both sides of the debate, the calls of some actors for a moratorium that prevents physical extraction but still allows for the continuance of scientific assessments must still be acknowledged. Therefore, presenting a position that counters the discourse of science as one of unrelenting urgency and instead arguing that science can be conducted without the accompaniment of the physical extraction of minerals. Additionally, in evidencing this position, the democratising potential of situational analysis can be reflected upon as these more moderate positions can be argued to potentially go unheard within the highly emotive discourse of this industry. However, through mapping this position is placed in the same visual space and granted the same value as those at the extremes of axes.

Therefore, through considering these centrist positions as well as those that are more likely to spark contentious debate the meanings of a possible future moratorium are explored. These positions are equally worthy of consideration both as possible outcomes from the ongoing consultation process and due to the suspicions and relations with which these discourses are interwoven. Moreover, through exploring an element that on the surface appears as simple as the definition of a term such as moratorium the tensions and conflict at the heart of this arena are brought to the surface. The outcome of this discourse is one that will be for policy makers and Cook Islanders to decide however, through illuminating these positions the potential for an important empiric contribution is established.

9.4 Conclusion of Analysis

The greatest, most radical doom of all is, however, one that is threatened by the unconstrained rule of technological values (Bauman, 1993, p. 222).

Mining, I suggest, is the metaphor for the whole of modern civilization; or, to put it the other way – the totality of modern postures and strategies can be best understood as metaphors for prospecting (Bauman, 1993, p. 190).

The presentation of each map abstract, positional and social is intended to contribute to the development of the 'thick analysis' that has emerged through the constant and reflexive engagement with both the primary and secondary data that forms this enquiry (Fosket 2002). Through the exploration of these maps, answers to the research questions that have framed this enquiry have been provided with insight granted into the dynamics of the contest between social worlds. This began by establishing, through the utilisation of the abstract situational map, if a situation did indeed exist and answering basic questions such as what actors were involved and over which issues was their contest. This formed the basis of the enquiry from which further analysis could be developed that probed deeper into the contest between these actors and facilitated the analysis of the social processes and discursive strategies that shaped the situation.

The contest over the future of the proposed seabed mining industry is a complex one, comprised of multiple smaller engagements reflected within both the social

worlds and positional maps, however a defining feature of this situation is the clash of science and values that will be termed ‘cultural’ although they themselves are diverse between individuals. In particular this belief in science is intrinsically linked to the rise of technological values that posits the discourses of technology as separate to the environment that sits merely as a site of natural resources to be engaged by humanity (Bauman, 1993). These technological values are guided by the rationale of improvement that is evident in the multiple discourses of development formed by advocates of this industry related to both the opportunities for the economic growth of the Cook Islands and the contribution to the global green transition. These understandings of the situation can be said to exhibit many of the features of technological discourses that seek to disassociate the multiple entanglements with other realities that form a ‘back drop’ to the central task which in this situation is the advancement of new mining technology (Bauman, 1993).

The attempts to disassociate the framing of this industry from other discourses is reflected in the attempts to frame this industry within the context of the cognitive space and to deny the creation of a social space with other actors. This strategy was evidenced most clearly in the discourse of religious actors as well as the Cook Islands Government who deployed multiple techniques of mismeeting in order to preserve the cognitive space. Further, this disassociation of those advocating alternate understandings of this industry is based upon a belief that there is no greater rationale than the one of improvement that drives the desire for economic growth. Although this can be understood as a noble goal, to bring greater prosperity and resources to society such as new healthcare facilities, this desire is based upon a technological rationale that can be argued to exclude alternative values.

In contrasting these technological values with the discourses advocated by opponents of this industry there can be said to be a resistance to the notions of improvement that as evidenced are definitive of pro-seabed mining discourses. These groups can be said to differ along a number of important avenues but centrally they vary on the place of the environment which is not separate to the discourses of these groups, as previously evidenced, but is a central aspect of these group identities. This framing of the environment in relation to identity directly contrasts the understanding of nature expressed by advocates of deep seabed mining and is linked to a privileging of specific values which may be termed cultural above those of economic development. Further, these understandings can be said to be unique to the situation of the Cook Islands and are distinct and inextricably linked to the peoples of the South Pacific who shape this unique relationship with their environment.

This opposition to the practice of seabed mineral extraction views this extraction both as environmentally detrimental and more interestingly, incompatible with the culture of the Pacific and the peoples who reside within these Islands. This site of enquiry is particularly valuable as it reflects the divide between groups who each equally call this region home but whose identities within the situation are shaped to varying degrees by the environment. This reflects the reality that although the identities in this study are localised to this study, they develop within the context of unequal power relations as well as individualised understandings of the situation that may place greater emphasis upon the environment (Kubow 2007). These identities further stand in contrast to the globalised narratives of development that shaped the

perspectives of advocates and instead represent a collective localism that although can be said to lack the resources of wealth to attend all consultations or the power of key figures in society can resist powerful technological narratives (Kubow 2007).

Finally, in seeking to understand the role of the environment and biodiversity within this situation the mapping of this implicated non human actant in relation to the other social worlds made clear its centrality through the demands placed on actors when expressing their understanding of the role of the environment within this situation (Clarke 2003). The role of the environment is a central concern addressed within these maps both, as previously outlined in the creation of the identity of social worlds, and as a concern due to the potential environmental impacts of this industry. Therefore, this study has made clear within the development of future accountings it will be essential to acknowledge that framings of the environment are highly individualised and can only be fully understood as localised knowledges formed through engagement with multiple discourses (Andrew, 2000). That necessitate careful consideration and the rejection of totalising narratives in place of an accounting that facilitates the expression of multiple perspectives with a recognition of the power and techniques that makes knowledge visible within situation.

Chapter 10: Discussion, Reflection and Conclusion

The analysis conducted in prior sections of this thesis informs the contribution of this study to the accounting literature whilst also providing answers to the research questions that have guided this enquiry. These answers have been provided through reflexive engagement with the perspectives and contested issues that define the

situation as part of the tradition of contested issue-based analysis (Tregidga and Milne 2022). Therefore, during this section the theoretic, methodological and empiric contributions of this study to the accounting literature will be presented whilst reflecting upon the contribution of the primary data gathered during this study to the understanding of the wider discourse that surrounds this proposed industry.

10.1 Identifying discursive features

Reflecting upon the conflict that has been both presented and explored during this thesis, key sites of conflict have been revealed through positional maps and the combination of both primary and secondary findings. These have largely been explored within the prior chapters and can be viewed as providing a response to first question of this enquiry. Therefore, this section is focused upon considering the manner in which the method and conduct of primary interviews has complemented the identification of the defining features of this discourse, that are the sites of conflict. That has added to the richness of understanding through illuminating nuances within discourse that would not have been established without engaging actors directly through interviews.

For example the pivotal role that religious actors and discourse have within this arena could not have been fully understood without engaging Cook Islanders and acknowledging the role of church in the everyday life of the nation's citizens. Further, through engaging participants directly it was also made clear that participants were acutely aware of the power dynamics that were implicit within religious discourses. An awareness that was also echoed when considering the discourse surrounding the

promises of economic development deployed by advocates of this industry that opponents of this industry acknowledged as highly influential upon the opinions of the general public. That was influential in probing the opinions of some within the discourse as to their dissenting views of this industry and their experiences of engaging the Government in discourse when expressing these concerns.

The ability to engage actors who have been active participants in discourse and public consultation was invaluable in enhancing the richness of understanding developed from this study. This also allowed me as the researcher to speak directly to Cook Islanders and just as this engagement revealed religious discourse as a key feature of engagement, the process of interviewing also allowed for the identification of other defining features of discourse. That was centrally the contrast of discourses that are defined by economic logics that bring into their remit notions of development with those that believe in the potential harm of this industry to Pacific people's intangible assets and identity. This was conveyed during interviews that were preceded by long periods of conversation in order to encourage them to feel safe and to provide personal stories of their optimism or fears regarding this industry.

This approach was integral to revealing the full heterogeneity of positions that form the totality of the situation and allowed an embrace of all perspectives that were expressed in discourse as part of an embrace of the view that within the situation there is no context (Clarke 2021). That facilitated the location of nuanced conflicts regarding understandings of the seabed, framings of a moratorium and other contests that were intimately related to the social worlds occupied by the participants. These understandings defined the discourse as one that is highly

contentious and that exposes participants to multiple accountabilities in a conflict centred upon not only the outcomes of the current exploration period but also the basic definitions of key terminology. Therefore, presenting a situation in which consensus is an unlikely outcome requiring accountants to consider means through which the expression of diverging perspectives can be facilitated in a situation defined by conflict.

10.2 The techniques of discourse

Developing upon the exploration of discursive features undertaken during the presentation of findings within this enquiry, the Government and associated bodies that oversee the evaluation of seabed mining applications are understood to form the centre of discourse. This control is evidenced through shaping the features of the stakeholder engagement process through which these actors exhibit power and control over the moral space. As evidenced previously this control is deployed through techniques such as the inattentive gaze that denies access to the moral space through limiting meaningful engagement with opposing perspectives (Bauman 1993). This control is further re-established through a privileging of discourses which may be termed ‘scientific’, that conform to a realist perspective and by extension the lens of traditional western accounting (Bryer 2023).

The privileging of ‘scientific’ discourses is central to the exclusion of alternate values and the marginalisation of opposition perspectives within discourse. That occurs through the advancement of notions of development both as necessary for technological development to support the global ‘green transition’ and the

development of The Cook Islands through increased economic returns. Privileging economic logics over alternate conceptions of wealth such as those noted to be possessed by many Indigenous peoples that are perceived as beyond the scope of traditional accounting (Jayasinghe et al. 2020; Bryer 2023; Finau et al. 2023; Vidwans and De Silva 2023). Thus, ensuring control of the future of a potential accounting discourse that excludes non-economic concerns and by extension the actors who express these perspectives.

The prioritisation of economic benefits through narratives of development allows for a control of discourse which is integral to the maintenance of the social spaces and is the defining technique of discursive control. Privileging logics of development at the expense of economic and cultural concerns that can be said to reside at the periphery of current discursive arrangements. This is presented through a logic of localised benefit that excludes concerns for the wider planet with the support of key social institutions such as the Church who provide a moral justification for the Governments' support of this industry as was evidenced within the findings. That can be utilised to avoid meaningful engagement with perspectives which oppose these logics and values whilst aligning to neoliberal notions of development and economic benefit that are suited to the universalizing practice of traditional accounting.

10.3 Potential avenues for emancipation

The illumination of techniques which define engagement and shape the conditions of possibility within this arena reveal the potential empiric contribution of this study. As it is through understanding the nature of power in this arena that strategies for the

potential empowerment of marginalised voices can be conceived. Although the development of structures that will ensure the representation of discourses is beyond the scope of this paper, and is a task that should be left to Indigenous peoples, this study can still make a meaningful contribution to the emancipatory accounting project. That is achieved through bringing to the fore perspectives that would likely go unrepresented through western accounting techniques, an empiric contribution that is interwoven with the methodological contribution of this thesis.

The utilisation of situational analysis allowed for the recognition of the heterogenous positions that formed discourses within this arena and provided a nuanced understanding of these conflicts (Clarke 2021). That culminated in the development of several positional maps, located in figures 4-7, that draw perspectives from both the centre and periphery of discourse into relation with one another with equal consideration granted to each perspective regardless of the content. Further, these perspectives are disassociated from the actors who expressed them providing anonymity and allowing the free unrestricted expression of discourse as part of the democratising mission of this method (Clarke 2021). Echoing calls within accounting to reach to the periphery of society's discourse in order to represent marginalised voices that must be heard if accounting is to discharge accountability to the most vulnerable groups (Gendron 2018; Gendron and Rodrigue 2021).

The discharge of accountability through raising these concerns to the fore can be viewed as the most effective strategy to bring about accountability within a liquid society that denies accountability through the techniques evidenced in the prior sections. An accountability that must recognise the value of intangible cultural

discourses to the peoples of the Pacific and their identities which are denied representation through universalising economic rationales (Neu et al. 2001 p. 735). This requires accounting to answer the call for meaningful engagement with Indigenous perspectives and to recognise the centrality of understandings of nature that diverge from westernised logics of ‘science’ and ‘development’ (Norris et al. 2022). That was facilitated by this method through the development of positional maps and more importantly the recognition of nature’s power as an implicated non-human actant to shape discourse through placing conditions upon the actors engaged in dialogue (Clarke and Friese 2016; Clarke 2021).

Through highlighting these perspectives and the nuances of conflict related to proposed seabed mineral extraction in the Cook Islands, the contribution of this study to the wider emancipatory social project is established. That within the Anthropocene is especially important as the nuanced effects of this phenomena are specific to each nation. Therefore, the accounts that record the impacts of capitalism must be localised to express each nations individualised experience of the sixth era of mass extinction. Aligning to a postmodern framing of the climate crisis in which these impacts and the effects of capitalist practices must be reported in relation to the peoples who occupy this area of activity (Blaikie 1996; Andrew 2000). That have been highlighted through the contested issue based analysis developed through this thesis that is hoped to facilitate emancipatory reporting that expands the accounting discourse to represent the unique values that define this engagement (Bebbington and Larrinaga 2014; Bebbington and Unerman 2018; Tregidga and Milne 2022).

10.4 Contributing to the extinction accounting framework

In addressing the fourth research question of this enquiry, extinction accounting can be utilised to problematise features of the discourse related to the proposed seabed mining industry whilst also being enriched by insights provided by participants in this engagement. The problematisation of discourse relates to the notion of seabed mining as an ethical alternative to terrestrial mining through justifications that there will be no displacement of communities and a minimal impact upon the regions of the planet with which humanity is regularly engaged. Therefore, evidencing an anthropocentric narrative of seabed mining as justifiable if environmental damage is limited to spaces not occupied by humanity. A discourse that can be viewed as unacceptable to the deep ecological commitment of the extinction accounting project that desires to transform the social forms associated with capitalism through recognising the sentience of the natural world (Atkins and Maroun 2018; Atkins and Atkins 2019; Huber 2020).

The problematisation of this narrative is complemented by Indigenous discourses related to this industry, that as discussed in both the literature review and in the findings of this study frame Indigenous peoples in a reciprocal relationship with the wider planet (Finau et al. 2023). This is a framing that aligns to the deep ecological perspective advocated by extinction accounting theorists who argue for corporate activity to recognise the intrinsic value of the planet (Atkins et al. 2015; Atkins and Atkins 2019; Zhao and Atkins 2021; Atkins et al. 2023). That in the context of the Anthropocene and sixth era of mass extinction become integral to altering the relations of capitalist practice to the planet. Through empowering nature to be represented as a valued stakeholder within the discourse, that by extension offers an

avenue for Indigenous peoples to express understandings of the environment that resist the homogenising practices of western accounting (Neu et al. 2001; Buhr 2011; Vidwans and De Silva 2023).

The empowerment of Indigenous framings of the environment that convey an intangible relationship to the planet provides a basis for the expansion of a future extinction accounting framework. A framing that recognises the significance of the planet not only for the provision of services that sustain humanity but for its role in sustaining the identities of Indigenous peoples within the Pacific. This intangible value provides an additional pillar to the extinction accounting framework as the loss of species and degradation of the natural world can be understood as representing the potential loss of an intangible cultural asset (Maroun and Atkins 2018). That requires practitioners to consider the manner in which harm to Indigenous peoples may not only represent the loss of their livelihoods, but their identities that are formed in relation to this environment.

Although this is a task that is beyond the scope of this thesis, providing an avenue of future research, the extinction accounting framework provides the first step towards this recognition. That begins through balancing the desire to transform the process of stakeholder engagement towards emancipatory outcomes whilst retaining an ability to align with existing frameworks so that Indigenous voices do not become trapped in the conceptual space of the other (Comaroff and Comaroff 1993; Atkins et al. 2018). An expansion of discourse that is motivated by a desire not only to preserve species in the face of mass extinction but to recognise the deep-rooted value of the natural world as a part of a nation's social and cultural heritage (Atkins et al. 2015; Atkins et

al. 2018; Atkins and Maroun 2018). This motivation is only made more central by the findings of this study that display the intrinsic connection between the preservation of the environment and the expression of Indigenous identities that must be made central to future accounts for the proposed seabed mining industry.

10.5 Research Limitations and future possibilities

Although this study has provided a number of valuable findings for the development of future accountings and offered unique insight in the situation of seabed mining within the Cook Islands, there remain a number of limitations that should be highlighted. Firstly, this study is limited by the method of primary data collection which utilised online interviews with participants, although this was necessitated by the factors of both time and resources, in an ideal scenario data collection would have been performed in person. This would have expanded the number of participants available for interview as the present method only allowed engagement with participants who have access to the internet. Therefore, it may be feared that those with the least access to resources may be hampered in their ability to participant, and their voices would not be heard.

In addition to the concern for access to the study, in an ideal scenario this study would also have engaged directly representatives of the Cook Islands Government who did not respond to invitations for interview despite multiple attempts. Further, if this study was to be conducted again, I would have sought permission from the government to conduct interviews in person, something that I was discouraged from doing by well-placed individuals, due to both the timescale for an application and the

likelihood of rejection which may result in hampering future research endeavours. However, if this study was conducted with greater resources and on a larger timescale then I would seek to engage this actor directly, and to conduct interviews on location in the Cook Islands.

The final limitation of this study is that due to the selection of situational analysis the findings of this study are inextricably linked to the actors and elements that formed this specific situation. Therefore, further study would be necessitated both within other Pacific states and in nations throughout the world to consider if the findings of this study are mirrored within other nations. Specifically, to consider if the contested understandings that are at the heart of this enquiry are also mirrored within other arenas or if other issues are most prominent in other contexts. Therefore, further enquiry may take the form of utilising this method within other contexts so as to not simply repeat this study but to develop contrasting framings of deep seabed mining within other jurisdictions and regions.

Therefore, this paper concludes with a call for future research to explore the development of the seabed as a site of enquiry both to develop recommendations for policy development within this space and as part of the democratising emancipatory accounting project. This is a task that within the context of Indigenous Society will be required not to reach normative conclusions but to support the expression of perspectives that will allow the formation of future accountings that empower the communities to develop their own accounting structures. Therefore, future research in this space is recommended to take the form of seeking perspectives at the margins of society and the exploration of the possible accountings for the role of the

environment within the formation of identity, so as to develop future accountings that better reflect the characteristics of the societies within which they are applied.

Chapter 11: References

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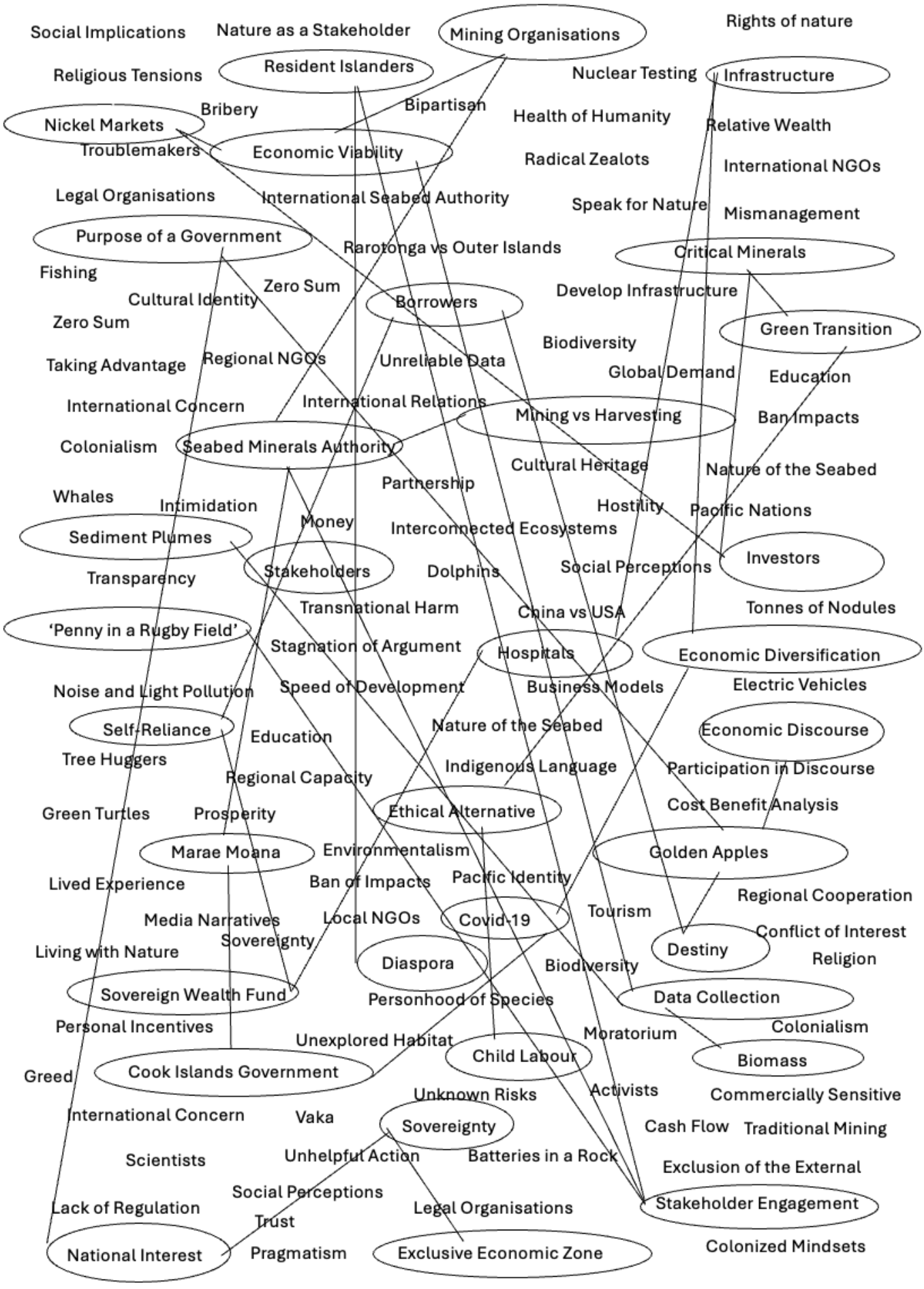
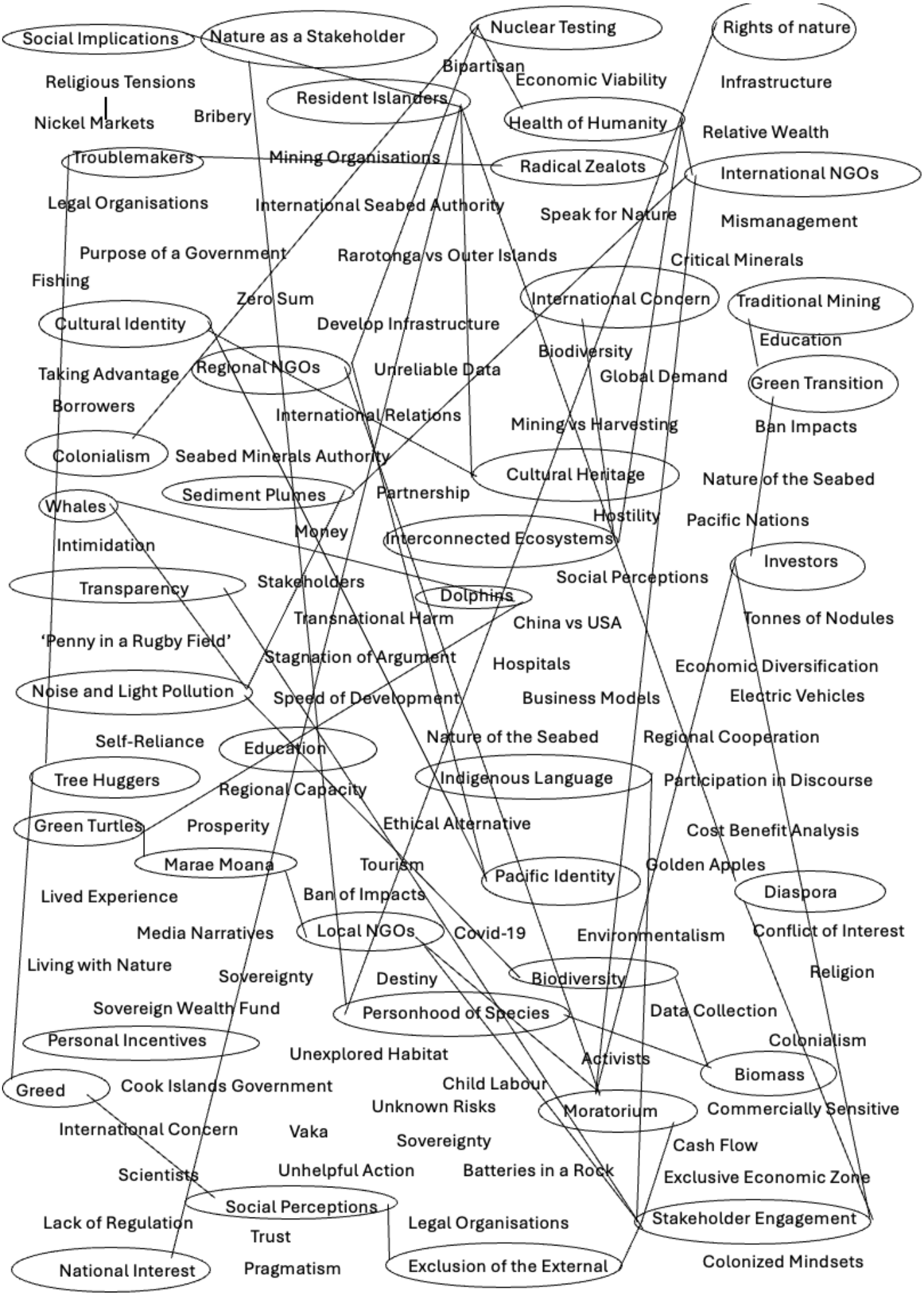
Chapter 12: Appendices

12.1 Appendix: Abstract Situational Map

12.2 Appendix: Relational Situational map of the Government



12.3 Appendix: Relational Map of a Non Governmental Organization