



Accounting and marketing communications in arts engagement: A discourse analysis

Helen Oakes^{a,*}, Steve Oakes^{b,1}

^a Keele Management School, Keele University, Keele, Staffordshire ST5 5BG, United Kingdom

^b University of Liverpool Management School, Chatham Street, Liverpool L69 7ZH, United Kingdom

ARTICLE INFO

Article history:

Received 9 February 2012

Accepted 15 February 2012

Keywords:

Widening arts engagement

Metaphysical

Modernism

Postmodernism

Post-metaphysical

Habermas

ABSTRACT

Roles of accounting and marketing communications in official documents concerned with widening arts engagement in England are examined. Four discourses are identified in a framework as interpretive lenses: metaphysical, modern, postmodern and post-metaphysical. Accounting and marketing communications were associated with all four discourses to some degree. However, accounting was primarily conceptualised by the authors of the documents as a modern discourse, whilst they primarily portrayed marketing communications as a purveyor of postmodern and post-metaphysical discourses. Accounting and marketing communications demonstrated ambiguity and overlapping roles in attempts to legitimise frequently contradictory positions, thus reflecting a Habermasian tension between facts and norms.

© 2012 Elsevier Ltd. All rights reserved.

1. Introduction

In recent years, widening engagement in the arts has become an important concept in government thinking. Within the current climate of austerity involving cutbacks for many arts organisations, this paper highlights the broader value of art and considers specific issues regarding the communication and implementation of arts policy. It focuses on understanding the ways in which accounting and marketing communications are portrayed in policy documents concerned with widening arts engagement (including access and participation) in England. Widening engagement is seen as a force to enhance individual wellbeing and social inclusion. In addition to increasing the academic attainment of children and improving the behaviour of offenders, it is argued to be significant in generating economic wealth and nurturing urban regeneration, thus contributing to employment (Department for Culture, Media and Sport – Access to the arts, 2008).

Widening arts engagement is an important research strand because it arguably has the potential to significantly improve the lifeworld (values, culture and subjective experiences) of individuals and society. Moreover, the ways in which accounting and marketing communications are portrayed and conceptualised are potentially crucial in supporting this endeavour. Accounting in arts engagement has been subject to criticism by arts managers (e.g. Tusa, 2000) and academics (e.g. Durrer & Miles, 2009), thus adding to its research significance, and it has been seen as indifferent to quality art unless such quality can be ‘quantified on a balance sheet’ (Tusa, 2000, p. 30). This is of particular interest since previous research has suggested that stakeholders may question the narrowly modernistic, objectifying, economic rationality of accounting (e.g. Gallhofer & Haslam, 1991).

* Corresponding author. Tel.: +44 01782 732000; fax: +44 01782 734277.

E-mail addresses: h.oakes@econ.keele.ac.uk (H. Oakes), s.b.oakes@liverpool.ac.uk (S. Oakes).

¹ Tel.: +44(0)151 795 3010, Fax: +44 (0)151 7953001.

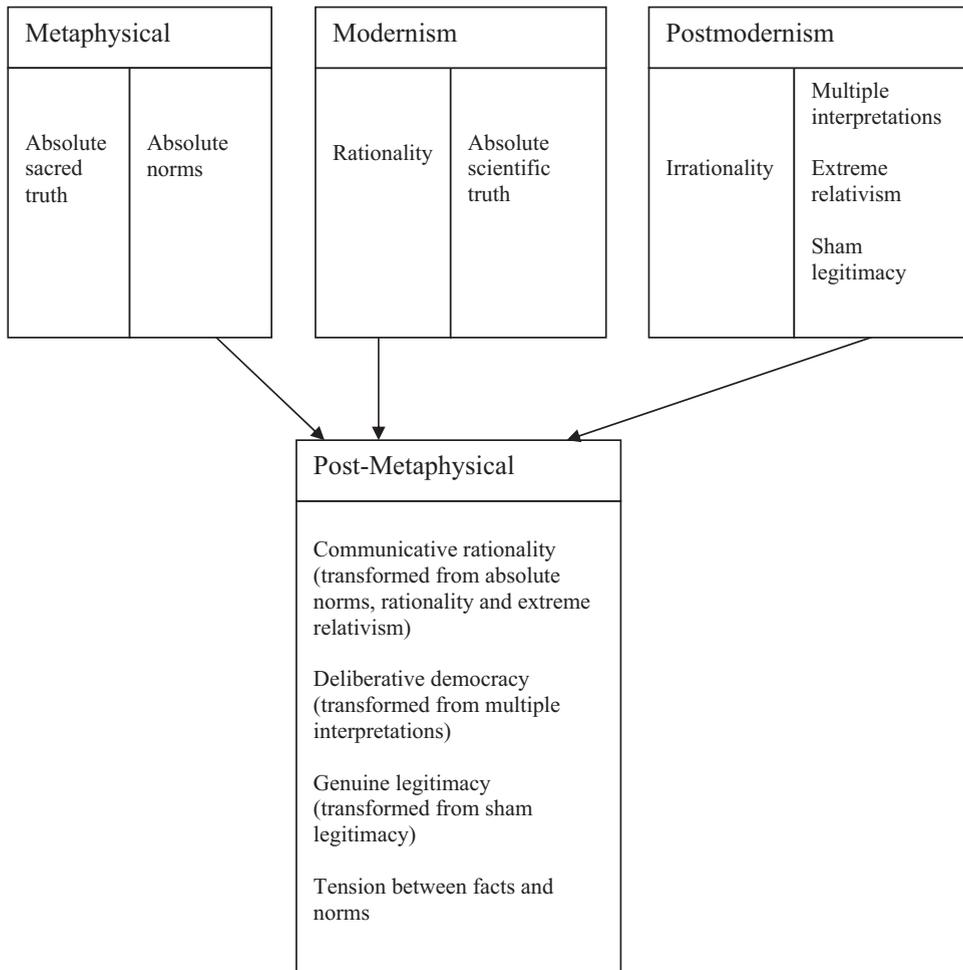


Fig. 1. Typology of colonising discourses.

The current paper is based on the supposition that accounting and marketing communications can potentially be associated with four discourses: metaphysical, modernism, postmodernism and post-metaphysical, brought together in a theoretical framework to interpret the empirical data. Post-metaphysical discourse is treated as the overarching discourse because of its epistemological and critical strengths discussed in Section 3.4. The paper proceeds with a theoretical discussion, literature review and methods section. The first three discourses are then discussed in chronological order of significance for Western thought from metaphysical and modernism to postmodernism. This takes the form of a discussion of key themes within each discourse followed by a discussion of supporting evidence from the documents. Post-metaphysical themes are then discussed followed by evidence. The discussion and conclusions consider potentially transformational implications of post-metaphysical discourse for widening engagement policy, accounting and marketing communications.

2. Theoretical discussion, literature review and methods

This section describes the theoretical framework, briefly discusses relevant literatures and discusses methods. Key themes within the discourses identified in the documents are shown in Fig. 1.

Fig. 1 demonstrates how Habermasian post-metaphysical discourse represents a reconciliation of the conflicting knowledge claims of the other discourses into powerful emancipatory concepts of communicative rationality, deliberative democracy and genuine legitimacy. Habermas accepts and transforms some themes from the other three discourses whilst rejecting the others. The arrows indicate how themes of each of the three discourse boxes are transformed in the fourth discourse box (i.e. post-metaphysical discourse). These transformations are discussed during the course of the paper.

The framework draws on previous research that has discussed links between accounting and modernism (e.g. Montagna, 1997; Tinker, Merino, & Neimark, 1982) and accounting and postmodernism (e.g. Arrington & Watkins, 2002). It also acknowledges marketing communications as a postmodern phenomenon replete with metaphor to enhance marketing persuasiveness (Maclaran, 2009). Previous research has paid less attention to links between accounting and metaphysical

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات