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Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Full length Article

Indigenous peoples and accounting. The gift of mutual emancipation

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ARTICLE INFO

Keywords:

Accounting practices
Emancipation
Indigenous peoples
Bourdieu

ABSTRACT

Much of the existing literature, even when seeking emancipation, continues to reproduce a colonial tone by positioning Indigenous peoples primarily as subjects of domination and in need of liberation. Our study deliberately challenges this tendency by examining the accounting experiences of Aboriginal peoples within two Australian Indigenous corporations, Aroma and Fairwind, in a way that emphasizes reciprocity and shared vulnerability. Through a qualitative field study design, and drawing on Bourdieu's gift theory, we argue that accounting practices constrain both Indigenous and non-Indigenous actors alike, thereby destabilizing the colonial narrative that frames Indigenous people solely as dominated. Instead, our findings suggest that emancipation must be conceived inclusively, extending beyond Indigenous communities to all who are subjected to the disciplining effects of accounting. While our stories echo the literature on the marginalization of Indigenous peoples through accounting, they also reveal how Indigenous participants identify the everyday oppressions experienced by those in mainstream society. In offering this recognition back to us, they provide what can be understood as a "gift"—a perspective that unsettles the usual tendency of the literature by highlighting the shared conditions of constraint and the possibilities for collective emancipation.

"If I ask about the world, you can offer to tell me how it is under one or more frames of reference; but if I insist that you tell me how it is apart from all frames, what can you say?" [Goodman \(1978, p. 3\)](#).

1. Introduction

Over the last three decades, researchers have provided a rich understanding of Indigenous peoples' experiences when encountering accounting. They have highlighted how accounting has perpetuated patterns of colonialism and imperialism (e.g., [Neu 1999](#); [Greer and Neu, 2009](#)), has reproduced Western world views while marginalising Indigenous world views (e.g., [Craig et al., 2018](#); [Chew and Greer 1997](#)), and on a practical level has side-lined Indigenous people from the accounting profession (e.g., [Lombardi and Cooper 2015](#); [Annisette, 2000, 2003, 2013](#)). These themes are acknowledged in the pages of this journal through recent work by [Neu et al., \(2023\)](#), [Gómez-Villegas and Larrinaga \(2023\)](#), and [Bryer \(2023\)](#). Overall, this body of work has demonstrated how accounting is integral in Indigenous peoples' domination, dispossession and marginalisation—fittingly described by [Buhr \(2011, p. 140\)](#) as the "dark

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<https://doi.org/10.1016/j.cpa.2025.102841>

Received 18 December 2023; Received in revised form 9 December 2025; Accepted 14 December 2025

Available online 24 December 2025

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side” of accounting.

The call to explore the enabling and emancipating role of accounting was earlier raised by Broadbent et al. (1997) and while there have been few responses, even fewer can be found in the intersection of accounting and Indigenous domains. Two earlier studies who picked up this emancipation theme are that of McNicholas (2009) and McNicholas and Humphries (2005). Buhr (2011) amplified these earlier calls and challenge research to seek new direction and to consider the emancipation potential of accounting for Indigenous peoples (Vidwans and De Silva, 2023; Norris et al., 2022). In line with this research agenda, researchers have explored the ways that Indigenous values can be incorporated within accounting practices (e.g. Guevara et al., 2020), integrating financial and accounting tools into the school curriculums for Indigenous students (e.g. Gallhofer et al., 1999) and the role of accounting in career pathways for Indigenous people (e.g. Fukofuka & Ali, 2022).

However, Buhr (2011, p. 146) warned that “as academics, we create a way of thinking...” with ramifications that echo in time. With that, we should be more cautious of our research efforts, even if they are noble in intentions, such as the call for emancipation and empowerment for Indigenous people. To use Goodman’s (1978) language in the opening quote, our research results in a particular frame, a frame that we perpetuate and reproduce through research—a frame that we use to see the world with. Gergen (1999), echoes this by saying that “as researchers describe, explain or otherwise represent, *so do they fashion our future?*” (p. 148, emphasis added). To date, our research findings into the experiences of Indigenous peoples and accounting are imbued with negative framing that involves domination, dispossession and marginalisation.

Given the above, our objective in this study is to explore the accounting experiences of Indigenous peoples while being mindful not to perpetuate a negative viewing frame of them.¹ We do so in two primary and overlapping ways. First, we pay close attention to the critical research agenda with its focus on emancipation (Everett et al., 2015; Gendron, 2018; Gómez-Villegas & Larrinaga, 2023; Modell, 2017; Neu et al., 2023). Gendron (2018) provisionally describes the purpose of critical research as developing “a better understanding of marginalisation processes in society...” (p.6) with the view to emancipate (Modell, 2017). We position our study to reflect on to whom are our emancipatory efforts directed? On the surface, we are referring to Indigenous peoples but at a deeper level, emancipation can potentially apply to all parties including non-Indigenous peoples. Second, we mobilised Bourdieu’s gift thinking (Bourdieu, 1977, 1990, 1998) because it provides a novel way of conceptualising the various relationships that Indigenous peoples find themselves in and the role of accounting therein. At the heart of the gift thinking are two foundational issues relevant to our study which are the dynamics of power and reciprocal relationships. Together, these two issues assist in unpacking relationships and the role of accounting in those relationships in a way that does not unintentionally favour one party over another.

This paper contributes to the body of work that focuses on the emancipatory potential of accounting. We show how the current focus is largely a one-sided view and missing from the picture is the possibility that emancipation is a two-way street. We show that it is not just Indigenous peoples who may need emancipation from the strictures of accounting but also those whose work worlds are centred on implementing Western accounting practices. Our concern is that one unintended consequence of the one-sided focus on the emancipatory potential of accounting is that it deepens the marginalisation of Indigenous peoples and the understanding that they are victims of oppressive Western practices. In so doing, it leaves Western practitioners of accounting largely untouched, the tools for accounting unexamined and the norms of accounting unproblematic.²

We demonstrate how this expanded notion of emancipation ‘plays out’ through the example of two Aboriginal Australian corporations- Fairwind and Aroma.³ In one framing, these corporations can be seen as being dominated by Western mainstream accounting practices, but in another framing, we can see how these corporations are using, or even playing these accounting practices to their advantage to achieve their agendas. This goes to show that accounting, a supposedly Western control tool, can be used by the Indigenous people in their favour to achieve their desired outcomes. Using Bourdieu’s concept of the gift, we problematise the non-Indigenous and Indigenous relationship as one where power relations are unstable and that this instability is required for an ongoing binding relationship. Such a problematisation opens the possibility for all parties to be emancipated. Ultimately, we show that Indigenous Aboriginals have a gift for Western practitioners, which is an understanding that the Western practitioners themselves are constrained by accounting tools and bound by unquestioned norms. In this this framing, we are all in need of emancipation from accounting.

Our study makes one further contribution to Bourdieu’s gift thinking, where we show that the gift giver anticipates what the recipient expects and provides the gift accordingly. This is a detail of the gift relationship that Bourdieu did not explicitly articulate.

The remainder of the article is structured as follows. The next section reviews the existing literature on the intersection of accounting and Indigenous peoples which lead to our research objective. We then present Bourdieu’s (1977, 1990, 1998) concept of gift, followed by an outline of our research design. The last two sections detail the findings and conclusion respectively.

¹ We understand that the term “Indigenous” is contentious. However, the term is used and recognized by the international literature that we are engaging with. Accordingly, we use *Indigenous* when referring to broader practices and concepts with international relevance, while using Aboriginal people(s) or Aboriginal Australian(s) when discussing our specific case study. We admit that this is not a perfect compromise however, this choice reflects our commitment to engaging with global scholarly discourse while remaining attentive to the nuanced and respectful use of language as guided by Australian Institute of Aboriginal and Torres Strait Islander Studies (hereafter, AIATSIS and decolonial scholarship (Indigenous 250/Aboriginals 22)). Where possible we use the Indigenous name specific to a particular place, like Māori of New Zealand and Tongans of Tonga.

² Throughout this paper, we use the terms *mainstream settings*, *Western settings*, and *non-Indigenous settings* interchangeably. In critical accounting discourse, *mainstream* typically denotes dominant, institutionally embedded approaches to economic and accounting practices that are grounded in neoclassical economics and capitalist ideologies (Petri, 2021).

³ At the request of our data collection sites for privacy, Fairwind and Aroma are not the real names of the Aboriginal Australian corporations.

2. Literature review

2.1. Domination, dispossession and marginalisation

The idea that accounting does not merely reflect an objective reality but that it also creates, constructs and constitutes that reality is well established in the accounting literature (refer to works of [Chua, 1986](#); [Hines, 1988](#); [Roberts, 2021](#)). Generally, platforming from that idea, earlier studies show how accounting could be used to dominate, dispossess and marginalise Indigenous peoples. The work of [Norris et al., \(2022\)](#) and [Vidwans and De Silva \(2023\)](#) have synthesised and revised the present literature. Given that our study is to re-examine the issues of domination, dispossession and marginalisation of Indigenous people with a view to emancipation, it is therefore helpful to briefly highlight the relevant parts of that literature.

The domination role of accounting in colonialism is evident, where colonisers endeavour to render the Indigenous population as controllable ([Neu, 1999](#)) and inferior ([Said, 1994](#)). Accounting as a “software” of imperialism is central to facilitating both outcomes ([Neu, 2000a](#)). [Greer and Neu \(2009\)](#) describe that accounting facilitated control in three overlapping ways. First, accounting was influential in converting abstract government policies into practices; second, it justified consequences arising out of those policies; and finally, accounting provided a rationalisation for ongoing external intrusion (see for example, [Greer, 2006](#); [Neu, 1999, 2000a, 2000b](#); [Neu & Graham, 2004](#)). In addition, [Greer and McNicholas \(2017\)](#) show how, on one side, accounting helped the state construct a ‘neglect’ crisis, and on the other, made possible a pastoral form of power that controls behaviour at an individual level.

The dispossession role of accounting closely follows its control function. We see this when accounting justifies the appropriation of the rewards of colonialism ([Neu, 2000b, p. 182](#)). This is illustrated by a land company in New Zealand, where accounting facilitated the transfer of land from Māori to European investors ([Hooper & Pratt, 1995](#)). Similarly, accounting played a role in rationalising the excessive debt that Indigenous Fijians had to pay to the Americans during the Cakobau’s era ([Davie, 2000](#)). Furthermore, it has been argued that colonialists and multinational corporations in Jamaica used accounting justification to divert business profits to themselves ([Bakre, 2008](#)). We see a similar diversion of assets away from Indigenous peoples to the colonisers/foreign investors when accounting terms such as net revenue were used to mislead Papua New Guinean landowners, thus resulting in land alienation ([Finau et al., 2019](#)). While the role of accounting varies from case to case, the idea is made clear by [Davie \(2000\)](#). She showed how accounting (through calculable numbers) was used by accounting-literate colonisers and foreign investors to loot and misappropriate assets from accounting-illiterate Indigenous peoples, the Fijians. [Greer and McNicholas \(2017\)](#) demonstrated this dispossession when the Australian state used accounting rationales and calculative practices to withhold payments to the Aboriginal peoples despite them reaching 21 years of age and were clearly entitled to their salary which were held in a trust account.

The marginalisation role of accounting comes in two overlapping areas: first, the marginalisation of Indigenous knowledge, values, and culture and second, the marginalisation of Indigenous peoples in the accounting profession. Several studies have shown how Western world views were prioritised over Indigenous cultural values ([Chew & Greer, 1997](#); [Gibson, 2000](#); [Greer & Patel, 2000](#); [Neu & Graham, 2004](#); [Norris et al., 2025](#)). For example, land holds different meanings to Westerners and Indigenous peoples. To Aboriginal peoples of Australia, they are custodians of land and not owners unlike the Western viewpoint. Such a view obligates them to future generations and for those who currently live on the land. That would result in making the land more of a liability instead of an asset. Similarly, [Greer and Patel \(2000\)](#) compared Aboriginal people worldview with its focus on kinship, relationship and coexistence as opposed to a Western mainstream worldview which focuses on individualism, achievement and independence. For the second form of marginalisation, the professional bodies’ certification processes have prejudiced Indigenous accountants, and they have become knowledge keepers and gatekeepers ([Annisette, 2000](#)). As a result, Indigenous representation was severely compromised in South Africa ([Hammond et al., 2009, 2012](#); [Wiese, 2006](#)), Pacific Islanders and Māori in New Zealand ([Fukofuka & Ali, 2022](#); [McNicholas, 2009](#); [McNicholas & Humphries, 2005](#); [Yong & Fukofuka, 2023](#)) Aboriginal peoples of Australia ([Lombardi, 2016](#); [Lombardi & Clayton, 2006](#)) and Trinidad and Tobago ([Annisette, 2000, 2003](#)).

2.2. Beyond domination, dispossession and marginalisation- literature on emancipation

Building on the preceding review, [Buhr’s \(2011\)](#) assertion that accounting possesses a “dark side” remains largely uncontested. However, subsequent research has illuminated pathways toward more empowering and constructive accounting engagements with Indigenous communities. For example, [Fukofuka et al., \(2023\)](#) demonstrated how Aboriginal Australian communities have strategically adapted accounting practices to advance their own priorities. Similarly, [Fukofuka and Jacobs \(2018\)](#) illustrated how Tongans successfully resisted World Bank interventions aimed at influencing primary education policy. [Scobie et al., \(2023\)](#) further emphasized that initiatives grounded in Māori Iwi (tribal) self-determination are more likely to be sustained than those imposed externally. A particularly salient insight from [Scobie et al., \(2023\)](#) is the reframing of Māori as “citizens with agency rather than beneficiaries with dependency” (p. 16), reinforcing the perspective that Indigenous peoples are active agents rather than passive victims ([Finau et al., 2019](#)). [Oru et al., \(2025, p. 42\)](#) in like manner highlighted the centrality of Solomon Islanders—“as front line actors” to the successful changing of the problematic image of provincial government image in the Solomon Islands. At the practical, everyday level, this shift in focus toward Indigenous agency reveals communities that are resourceful, strategic, and intelligent. In this light, when attention moves away from the structural constraints of colonization ([Bryer, 2023](#)), accounting can be reimagined as a tool that serves, rather than subjugates, Indigenous interests.

Regarding the emancipation of Indigenous people, some authors have shown that gaining accounting knowledge helps. For instance, [Lombardi and Cooper \(2015\)](#) show how accounting skills and qualifications have opened doors for Aboriginal people and Torres Strait Islanders (ATSI). These entry point doors are usually closed to marginalised groups like the ATSI. Others have also noted

how critical financial literacy skills emancipate Aboriginal peoples and Māori (Bodle et al., 2018; Lombardi, 2016; Yong, 2019; Yong & Fukofuka, 2023). Additionally, Indigenous accountants contribute significantly to the success of Indigenous businesses including those of Aboriginal peoples and Torres Strait Islanders (Lombardi & Cooper, 2015; McNicholas & Humphries, 2005). Their financial skills and expertise not only aid in decision-making but also empower them to interact more effectively with financial institutions, government bodies and stakeholders (Lombardi & Cooper, 2015).⁴

There are many other ways for emancipation to take place. For example, Guevara et al., (2020) suggest that for accounting to support the emancipation of the Yindjibarndi community in remote north-west of Australia, it must be transformed to reflect their cultural values and practices to allow for autonomy and participation. Similarly, Jayasinghe et al., (2020) show how blending formal budgetary mechanisms with local values and wisdom can coexist, thereby supporting Indigenous autonomy and participation. They collected data from Osing and Tenggeresse communities located in East Java, Indonesia. Another way to consider emancipation is to ensure that Indigenous peoples' voices are heard (Bryer, 2023; Lombardi & Cooper, 2015; Rossingh, 2012; Scobie et al., 2023; Yong & Fukofuka, 2023; Finau et al., 2025; Kuma et al., 2023). In research, there are also calls for the use of local Indigenous knowledge (Gómez-Villegas & Larrinaga, 2023) and theories (Neu et al., 2023) as part of the emancipation efforts. Scobie et al., (2025) provides a brilliant example of how Indigenous way of being can inform idea development. They used whakapapa to propose and explain an intergenerational accounting form that considers the past, present and future in what they called the eternal present.⁵

2.3. Positioning our study- rethinking researching with Indigenous peoples

At this point, it is appropriate to position ourselves as researchers before we position our study relative to the existing literature. We are not Indigenous to the context of this study; however, the primary researcher is Indigenous to another region (Tongan) with experiences of colonialism. With that, in practice, we “pursued this study in solidarity with participants” (Fukofuka et al., 2023, p. 97)-that is our position as researchers.

We appreciate the valuable acknowledgement toward the emancipatory and empowering potential of accounting for Indigenous peoples. However, this acknowledgement often remains unidirectional, framing emancipation as something Indigenous communities require, while implicitly positioning researchers and institutions as already empowered. This asymmetry risks reinforcing the very dynamics it seeks to dismantle. As Buhr (2011) and later Fukofuka et al. (2023) caution, such approaches may inadvertently revert to researching *on* Indigenous peoples rather than *with* them. The prevailing narrative suggests that the purpose of engaging with Indigenous communities is to better understand them in order to assist them—ostensibly under the banner of emancipation. While well-intentioned, this framing risks perpetuating a deficit perspective, casting Indigenous peoples as dependent and in need of liberation, while researchers remain unexamined as agents of power. In doing so, we may unintentionally reproduce the colonial logic we aim to critique, positioning ourselves as free and enlightened, and Indigenous peoples as bound and in need of rescue.

Therefore, our position relative to the literature is simply a question of, are we in mainstream free from the constraints and strictures of accounting practices? Asking such a question allows for the possibility that emancipation is for all parties experiencing accounting and not just for Indigenous people. Because of that we explored the accounting experiences of Indigenous people, which is not novel. However, where we differ is that we seek to learn about Indigenous experience (in our specific case the Aboriginal Australians) while at the same time open for the possibility that we will know more about ourselves.⁶ We believe that such an undertaking will reduce the likelihood of perpetuating and reproducing a colonial hierarchical frame of viewing Indigenous people. This is achieved with the use of Bourdieu's gift lens as discussed in the next section.

3. Bourdieu's gift

3.1. Power, reciprocity and the possibility of an opposing truth

The central challenge of this study lies in exploring the experiences of Indigenous peoples without reinforcing negative stereotypes. To address this, we draw on Bourdieu's concept of the gift, which offers a lens of reciprocity and power dynamics that ensures equitable consideration of all parties within a social context. Although gift thinking is relatively uncommon in accounting literature (McBride, 2023; McKernan, 2012), it is well-established in anthropological and Indigenous scholarship, notably in the foundational work of Mauss (2016). We deliberately chose Bourdieu's interpretation due to its emphasis on power relations, which aligns with the core objective of our study. Bourdieu's framework also allows for the integration of dual truths, culminating in what he refers to as the “full

⁴ While education seems to be an enabling route for Indigenous peoples, Gallhofer et al. (1999, p. 774) pointed out that accounting education is “insensitive”. This is so because of the “Western accounting education” curriculum (Rkein and Norris, 2012, p. 105) and the lack of a sense of community (which is a fundamental part of Indigenous culture and the way they learn) at the university level (Fukofuka and Ali, 2022). Be that as it may, a recognition that education enables and emancipates Indigenous peoples is a step in the right direction.

⁵ Briefly, whakapapa is, “a structured genealogical relationship between all things” (Scobie et al., 2025, p. 1406) both human and non-human.

⁶ By “more about ourselves,” we refer not only to us as researchers but also, more broadly, to those situated within Western societies shaped by capitalist-informed forms of accounting. We acknowledge that the term *ourselves*—and its variants as they appear throughout the paper—is imperfect, as it risks reinforcing a binary between “us” and “them.” Nonetheless, we employ this phrasing as a practical shorthand to signal a collective subject position embedded within dominant accounting traditions. Its use allows us to reflect critically on our own assumptions and positionalities, while also remaining mindful of the dangers of re-centering Western perspectives when engaging with Indigenous experience.

truth" (Bourdieu, 1977, p. 5). Beyond Indigenous and accounting literature, similar epistemological approaches exist, such as Scobie et al.'s (2021) concept of multiple knowledges that originate from diverse sources, intertwine, braided and diverge again. This resonates with Ray's (2021) "Two-Eyed Seeing" approach in decolonisation work.

Reciprocity and power underpin Bourdieu's notion of gift-giving (Bourdieu, 1977, 1985, 1990). To the casual observer, the gift is gratuitous and is given out of generosity. If the gift "is for nothing, costs nothing, is not lucrative" (Bourdieu, 1998, p. 76), then it may appear that there is no power dimension to the relationship. However, there is an element of power because to the receiver, there is an implied obligation to reciprocate in some form in the future. With that, the giver thus occupies a position of power because they can exert a reciprocal behaviour upon the receiver (Bourdieu, 1977, 1985, 1990). However, occupying a position of power is not inherent but only a possibility (Bourdieu, 1990) as Oakes et al., (1998, p. 260) describes, "these (power) positions are always in flux". It is not inherent because the very act of giving only provides the giver an opportunity to receive a gift and when they do receive a gift, there is a reciprocal behaviour exerted upon them, and the cycle repeats itself. What this means is that both parties have something to offer each other, and that the power position comes from giving is available to both parties.

It is important to understand the language that Bourdieu uses to explain power positions and the state of flux in those positions. He relies on two main interrelated concepts: capital and interests (Bourdieu, 1977, 1990, 2017; Caillé, 2018; Silber, 2009). Bourdieu (1977, 1985, 1990) describes that those with more legitimate capital occupy positions of power because they can influence (or dominate) those around them.⁷ However, the deployment of capital is in relation to interests or rewards and Bourdieu explains that in every engagement there is always an interest for all parties involved (Bourdieu, 1998). There is no such thing as engaging without an interest (an act of disinterestedness). He describes disinterested acts as impossible (Bourdieu, 1998). In light of the gift thinking, the giving means there is an interest for the giver.

Finally, the giving and receiving of gifts are a means and not an end. The end is "binding relationships and ensuring the continuity of interpersonal relations" (Silber, 2009, p. 178). To ensure such a relationship exists, the power dimensions and the state of flux in those positions must be present even though it may appear unlikely to the casual observer. The giver will one day be a receiver, and the receiver will one day be a giver, and each position will have its assigned power relative to the other.

3.2. Theorising with Bourdieu

We theorise the accounting experiences of Indigenous peoples as taking place at the intersection of a gift relationship between Indigenous peoples and regulators/government. The literature has largely promoted one framing truth of that relationship, one where Indigenous peoples are dominated, dispossessed and marginalised through accounting. In this framing, non-Indigenous parties occupy power positions. But through the gift thinking of Bourdieu, there is also another truth, one with the possibility that Indigenous parties hold power positions which also requires telling to get the "full truth" (Bourdieu, 1977, p. 5).

Ultimately, parties want a relationship that is binding and continuous. For this to occur, a flux in power positions must be present, meaning that Indigenous parties will not always be dominated and controlled. The very nature of reciprocity of gift relationships means that they will, at some point, occupy power positions. This is helpful because it envisions Indigenous people as being on par with those they interact with (as they can occupy dominating positions). Relatedly, it allows us to envision those who always have the power and control to be subjected to being controlled as a result of accounting.

Our problematisation is useful for thinking about emancipation. As both parties are likely to occupy dominating positions, they are both in positions to be emancipated. So, the various calls for emancipation (Gendron, 2018; Gómez-Villegas & Larrinaga, 2023; Modell, 2017; Neu et al., 2023) are not only for Indigenous people but for all parties involved. Such a view places Indigenous people on par with other parties because all parties are open to being liberated.

4. Research design

4.1. Qualitative field study design

We undertook a qualitative field study design drawing largely on Ahrens & Chapman (2006) because of our interest in the experiences of Indigenous people with accounting. This design allows us to collect thick and rich descriptions of the social and peoples' actions, interactions, and reactions. Such a design is also appropriate for critical research in providing useful research artifacts through engaging thoroughly with the field (Everett et al., 2015). Useful artifacts are associated with the ability of a research product to make effective intervening recommendations. Data was principally collected from two Indigenous corporations: Aroma Ltd ('Aroma') and Fairwind Ltd ('Fairwind') and they are pseudonyms as both corporations asked to remain anonymous. Both are incorporated under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act), which is overseen by the Office of the Registrar of Indigenous Corporations (hereafter, ORIC). Both receive federal funding and from other sources to deliver social services to their communities.

Under the CATSI Act, corporations must report based on size—small, medium, or large—with accounting playing a central role in the reporting process. Chapter 7 of the CATSI Act outlines key financial obligations, including maintaining record-keeping systems,

⁷ Capital can be economic, cultural, or social resources that can be transformed into legitimacy (symbolic capital) within that field (Bourdieu and Wacquant, 1992). Economic capital is resources that can be easily converted into money, social capital refers to relational networks and group membership, and cultural capital consists of resources associated with class, culture, and education in an embodied, objectified, and institutionalised form (Bourdieu, 1986, pp. 243-247).

defining access protocols, specifying report content and timing, and complying with audit/ examination requirements. ORIC has the authority to examine any aspect of a corporation's operations, like an audit. We examined how Indigenous corporations experience and respond to these accounting requirements, using them as sites for data collection.

Initially, we struggled to find an ORIC registered corporation to host the primary researcher- some bluntly refused. We did a lot of reflection and realised that our early approach implied we were researching *on* the Aboriginal peoples rather than *with* them. Recognizing this, we shifted to a more collaborative stance—acknowledging our limited cultural understanding and acknowledging them as equal partners in the research. This meant that the primary researcher approached Indigenous corporation as an Indigenous person, a Tongan, more so than a PhD scholar. He went to communities as an Indigenous person, seeking assistance and willing to be taught. This change in tactic led to greater openness. Aroma invited him to present to senior management, while Fairwind allowed him to present to their board. These sessions focused on clarifying our intentions, of which we were then granted on-site access for data collection.

Located on the Western Australian coast, Aroma employs around 45 staff and receives approximately AUD \$3.5 million annually to provide services such as education, housing, and youth training. The community is remote—about a three-hour drive from the nearest airport. As a large corporation under the CATSI Act, Aroma is subject to extensive reporting obligations. Situated in Australia's remote desert, Fairwind is an eight-hour drive from the nearest airport. It employs about 110 staff across four departments delivering services such as construction, arts, youth, elder care, and night patrol. Fairwind receives over AUD \$15 million annually, mostly from the Federal Government, with some contributions from state and private sources. It is also classified as large under the CATSI Act.

4.2. Data collection and analysis

The data was collected from multiple sources including document reviews, website analysis, semi-structured interviews, conversations, and direct observations. Document reviews and website analyses were undertaken prior to the semi-structured interviews. They were complemented by hundreds of conversations (Ahrens & Chapman, 2006). The analyses and reviews helped provide background information regarding the field before any in-depth engagement. They were also helpful in triangulating and clarifying interviewees' comments. The documents reviewed included minutes of board meetings, ORIC documents, internal memos, policies and procedures, and various mails.

Consistent with the advice given by Parker and Chung (2018) and Silverman and Marvasti (2008), purposive sampling process was used to select participants for the interviews. The initial interviewees were drawn from organisational charts acquired during the document review stage. They comprised of board members, regulators, trainers, consultants, accountants, general managers, managers, Indigenous elders, Indigenous trainees and employees, landowners, and respected persons. These social actors were selected because they were directly impacted by and had impacts on accounting. They were essential in providing information within the Indigenous context as the aim is to have a better understanding of their actions, interactions, and reactions. The interviews and follow-ups took place between August 2010 and June 2012. The average, minimum, and maximum duration of the interviews were 102 min, 30 min, and 270 min, respectively. The interview questions were largely informed by Bourdieu's thinking about the gift, prior literature, and the research objective.

Given that our study is positioned to address various truths, we are mindful of two issues when analysing the data. The first relates to the trustworthiness of our interpretation. We agree with Parker et al. (2019) that reliability and validity are in the eye of the reader. The second is that we are non-Aboriginal peoples doing research in an Aboriginal Australian setting. In that regard, we acknowledged the work of Alcoff (1991) relating to the merits of having non-Aboriginal peoples speak for Aboriginal peoples in research. Consequently, we undertook several activities to ensure that these two objectives are achieved i.e. our interpretation is trustworthy, and we research *with* Aboriginal peoples (Buhr, 2011). This therefore requires us to be reflexive, collaborative, flexible and participatory (Bourdieu & Wacquant, 1992; Guenther and Falk, 2007; Guenther et al., 2014; Nicholls, 2009; Rossingh, 2012; Scapens, 1990).

We actively collaborated and participated with Indigenous people from the outset of our research. Fairwind's research committee was heavily involved with the discussion of the research agenda, and they introduced us to the Indigenous field, protocols and behaviours. At the first meeting, the Board was informed of our research objectives and the requirements to fulfil this objective. At all times, we were sincere and open about our intentions. Periodic formal meetings were held to demonstrate our commitment to collaboration and partnership. These meetings were sometimes around the fire at night and sometimes in offices. Formally, we would provide reports to the research committee with a copy to the CEO. Often the CEO would come to the fire at night to get updates. The CEO and those gathered around the fire would ask questions, reflect on an issue or simply remain quiet.

While Aroma did not have a research committee, we followed similar processes as we did in Fairwind. We realised that our collaboration with Indigenous people needed to be more than in a strict research sense. As the primary researcher is a Tongan with different Indigenous culture, the Aboriginal peoples were curious about his culture, background and what it means to be people of the ocean (as opposed to being people of the desert). In return, the Aboriginal peoples shared many stories of their past (often sad and violent), knowledge about thunder and rainmaking, crabs, bush tucker, a well that induces pregnancy, and crocodiles to name a few. In addition, on the Sabbath day, the primary researcher was invited to preach and to share his faith in Christ. Whether in Fairwind or Aroma, he was involved in other activities such as driving Aboriginal people trainees around, cutting firewood, cleaning toilets and community centres, running higher-thinking sessions with trainees, doing community visits, attending ORIC-run meetings and attending Aboriginal people funeral services.

We as researchers, had to be adaptable and flexible in our data collection as suggested by Rossingh (2012, 2014). We had to be tactful about when to raise our research topic, both within and outside the allocated research discussion times. We could not just set a particular time and then turn up with a set agenda. Usually, we would let the conversation flow and then find an opportune time to

bring up the research agenda. Often the people we wanted to see had to be somewhere else, and we would ask if we could come along and chat on the way. Sometimes we could, and sometimes we could not. We also had to be mindful of the role of silence in our engagement. At times we would share a few lines, but at other times, we would just stare into the fire or out the window of a moving vehicle, then pick up the conversation the next day. In some instances, it can be a full-on research issue discussion. The point is that we had to read the situation and adapt.

Following sense-making strategies for interpreting qualitative data (Langley, 1999), we coded the data into major themes. Our coding considered the existing literature, Bourdieu's thinking, as well as our research objective. We shared our themes with those we met in the field (both academics and practitioners). Part of being reflexive and collaborative was facilitated through Fairwind's research committee or through our contact person in Aroma of which all are Aboriginal peoples. We reported and discussed our interpretation of the findings with them. They were quite helpful in assisting with the data interpretation, especially with teasing out the nuanced explanations of actions, reactions and interactions.

In summary, we realised that being reflexive, collaborative, participatory and flexible meant much more than just following a set of well-defined research processes. We realised at the outset that in addition to the steps we undertook, we had to be sincere, honest, and professional and constantly enquiring whether our actions align with the Aboriginal people's best interest. We are confident that we have.

5. Findings

5.1. Domination power – examination in aroma

Our objective in this study is to investigate the experience of Aboriginal Australians who are caught up in the practice of accounting. As highlighted in earlier studies, the mechanistic leanings of accounting tend to give one party the means to control another party. Such was the case for Aroma and its interaction with ORIC. The CATSI Act (2006) gives ORIC the authority to examine the books (accounting and non-accounting) of any Indigenous corporation. The examination is done by ORIC's panel of staff who are experts in law, accounting, governance and finance. The examination took place in Aroma while we were there for the research. Stanley (senior examiner) led the examination and was accompanied by Bill (examiner).

A community youth mentoring activity was planned for the same week as the examination. This activity is done annually and involves both elders and youths going into the desert to reflect and to be 'strengthened'. To be 'strong' (as explained to us) means 'coming, working, struggling and visioning together to create a better life'. For the community, this is one of the major annual activities, but the traditional elders and respected persons integral to the youth mentoring are also the senior management and board directors of Aroma. So, the examination was prioritised. One could argue that this is so because it is an important governmental occurrence; another reason is that the examiners had to travel a long distance from Canberra to Aroma therefore justifying the examination over the youth mentoring activity. Or it could simply be a breakdown in communication between Aroma management and ORIC staff members regarding the timing of the examination.

Whatever the reason(s) are, it appears that ORIC staff members occupy positions of power as they can enforce an examination over an important Indigenous annual activity. However, power positions are in a state of flux and that fluidity is needed for sustaining relationships, we then explore the situation by highlighting Indigenous people's perspective regarding this relationship. Bourdieu describes there is more than one interest (Bourdieu, 1998, pp. 84, 85), and therefore the Indigenous party will also have an interest in the relationship. In particular, we examine the actions, reactions and interactions deployed because of those interests. In essence, Aroma management acknowledged the examiners' authority, albeit half-heartedly, as explained in the next section.

5.2. Acknowledging the Examiner's authority – Indigenous people's experience

On the first day of the examination, Aroma employees had tables of documents ready for the examiners. The documents included operating procedures, minutes of various meetings, management and financial reports. Josh, the chairperson of the board (a community elder), and Gavin (a community elder) would frequently say to the examiners, "You must have a big building in Canberra to fit all the documents!" With that comment, the examiners seized the opportunity to teach Indigenous board members about the importance and role of source documents, evidence and examination.

Bailey (the CEO) and Hannah (accounting officer) were also present during the examination. They were cheerful, cooperative, and respectful towards the examiners as they were eager to ensure that the examination run smoothly. Their actions were unlike some of the overt reactions documented in the literature where visible defiance of power is present (for example, Andrew & Cahill, 2017; Neu & Heinke, 2004; Preston, 2006). Their perceived collegiality towards the examiners was rewarded by Stanley (the senior examiner) who noted Aroma's strong governance and the ease of completing the examination process.

However, after work and away from the examiners, Josh and Gavin often described to us in private their contempt towards 'people from Canberra' (sic). When they referred to people from Canberra, they were generally referring to the white Australian establishment, and that includes the examiners and the examination process. Gavin's own words about the effort of the Commonwealth Government to 'Close the Gap' reflected the general attitude toward the broader non-Indigenous community: 'They should first try to close their

mouth before they close the gap!⁸ They refer to the examiners as 'tumbleweeds' in that 'they tumble in and then they tumble out', and that the quicker the examiners 'tumble out' of Aroma and their community, the better it would be. Josh and Gavin confided in us that their comment about the "big buildings in Canberra" was their subtle way of making fun of the examiners' insistence on paperwork. In their own words, "We were taking the piss out of them (the examiners), and they did not know about it...hhh (they would laugh)... let's give them what they want so we get the funds!".

Unlike Aroma, not all Indigenous corporations had the same positive accounting experience with ORIC. For some, the examination process can be hostile and resentful. Some examples include lack of proper and misplaced documents; unhelpful and hostile officers/staff who were defiant towards the examination process. Dell, one of ORIC's senior examiners, shared one such negative experience without disclosing the name of the Indigenous corporation. When Dell and her team arrived at the Indigenous corporation, only some documentations were ready, with visibly unwelcoming and non-receptive management team.

When Dell asked for specific documents, she was taken to a room and told that the documents were there and was further told to 'knock yourself out'. She was surprised to also find dead rats in the room. In another instance, the examiners were told that some of the documents were in the car boot in the parking lot and to go there if they needed the documents. The hostility and unwelcoming reception from Indigenous corporations made the examination more rigorous in some cases. For those non-compliant corporations, they were taken over by special administrators with Government grants being withheld. Within the Aboriginal peoples' community, when board members (usually elders and traditional land owners) are displaced and government funding is withheld, they lose their symbolic significance within the community. This is extremely shameful for the sacked elders as their communities are collectivistic groups where elders are held in high regards.

On the other hand, Aroma was more successful with the examination process and consequently able to secure the government funding relatively easily. This was despite them being half-heartedly accepting and acknowledging the authority of the examiners as they understood the importance of being respectful to get a favourable outcome. They were able to expedite the examination process and get funding for their community. In the process they were also able to enhance their own symbolic significance within the community. By talking to the community youths, we gathered that the board members of Aroma were held in high regard.

5.3. Feigned ignorance – Indigenous people's experience

Awareness of what to do is a powerful way of attaining interest.⁹ Those with this awareness appreciate that multiple interests are on offer, and actions, reactions and interactions are geared towards getting one or more interests from the relationship. They are also aware of which interests are easily attained, and which ones may be a struggle to obtain. So, what else did Aroma do beyond half-heartedly acknowledging and welcoming the authority of the examiners? During the examination, we observed that the accountant's name was mentioned frequently, to the point that we were beginning to think that the accountant was some sort of 'saviour' for Aroma.

The tax liability was an area of concern for the examination team. It was a concern to the extent that a meeting with the board members and accounting staff was called to discuss the issue. The meeting was attended by the examiners, Bailey, Josh, Gavin and Hannah. The ensuing dialogue came out of the meeting:

Stanley: Can you please explain this substantial increase in the tax liability?

Hannah: That's all I know and can tell you, if you want, I can call up the accountant and have him talk to you.

Bailey: If you have any questions that our accounting officer cannot answer, just let me know and I will call up our accountant.

Josh: We run our organisation here according to our policy of C-Y-A, 'Cover Your Ass'...We never do anything without asking for advice from our lawyer and accountant.

Evident from the meeting is the controlling influence of accounting (Miller and O'Leary, 1987). Through this examination, non-Indigenous people are given a voice in an Aboriginal people setting. Furthermore, these non-Indigenous people/examiners can question Aboriginal people elders and leaders regarding the financial operation of the corporations. It should be noted that every time the examiners called for a meeting, there was heightened anxiety among Indigenous people involved. We know this from observations and after-hours conversations. The meeting was perceived as being called to account for the financial affairs of the corporation.

Like most Aboriginal people communities we went to, the community leaders are quite proud people. Their leadership role is symbolic within the community, in that they are listened to, respected, and are esteemed. Hence when the community leaders are called for 'questioning' by the white people during the examination process, it is not seen as a trivial matter. They were called to explain an accounting issue relating to the tax liability. From here, the controlling influence of accounting is evident and prominent. However, we propose that there is something more and this is evident in two ways from the dialogue above.

First, Indigenous parties (Hannah, Josh and Bailey) claim they know little about the tax liability and with their lack of knowledge, they urged the examiners to contact the accountant (the expert). In doing so, the Indigenous party is mobilising the accountant as a social capital. Aroma's team is cognizant that the accountant is not only a powerful ally but is also a legitimate ally. By constantly referring to the accountant as a base for their actions, they created a sense of doing the right thing and knowing what they were doing. They mobilised the accountant as a reputable and legitimate capital/source and also using the accountant to 'thwart the attack' from the examiners. This is despite their accountant was not on-site and was more than a thousand kilometres away from Aroma.

⁸ Closing the Gap is an Australian Federal Government initiative to assist Australian Indigenous People.

⁹ This awareness is described as a feel for the game (Bourdieu, 1990; Webb et al., 2002).

However, and second, it is not merely having access to the legitimate power of the accountant that is of interest. Aroma's management understands the broader issue that informs engagement between ORIC and Indigenous corporations which is a 'shared commitment to empower ATSI people to live healthy and prosperous lives'. So, in saying that they do not have the answer, Aroma's management skilfully encouraged the examiners to temporarily suspend their examination duties and pick up their capacity building duties which is part of the shared commitment and Closing the Gap initiative.

Aroma's Indigenous management are crafty in that they successfully redirected the efforts of the examiners into working with them rather than against them. In addition to feigning ignorance, they acknowledged the authority of the examiners, and they were friendly and helpful. Collectively, through these actions they were able to reduce the duration of the examination. All the while, telling us after hours: 'They should hurry up and go back to Canberra and send the money over!' (referring to the Government grants). Viewed in this way, it will be too simplistic to describe the Aboriginal peoples of Aroma as dominated and controlled.

5.4. A peculiar type of accounting

We were in Fairwind for several months before their examination took place. As we spent more time in Fairwind, we gradually realised that one of the main concerns was the lack of a management accounting system. Joel (a consultant) and Jean (Operations Director) often said that 'Fairwind has no accounting system in place... especially in the Construction Department Jean would often say. 'It is just frustrating how a multimillion-dollar corporation does not have a management accounting system'. This is not to say that an accounting system was not in place as they do have documented accounting policies and procedures, and they were reviewed frequently. The management accounting system in Fairwind is very similar to what Laughlin (1988) described for the Church of England. He describes that accounting resides in people more than paper or systems. However, such an accounting system was considered not 'normal and right' for Joel and Jean.

Laughlin (1988) describes that accounting is 'in being' (p. 23), meaning that accounting was more in people than in mechanical systems. For the Church of England (Laughlin, 1988), budgets were often produced but they were viewed as an intrusion into church activities. This is what we witnessed in Fairwind, that even though there was a budget, the budget was not deployed or consulted with like in mainstream. Rather than using the budget to determine what needs to be done, it was treated more of an afterthought, after the decision has been made. This is because people (and not the budget) had more say on what should be done for the community.

The importance of people rather than systems in making decisions often played out in the Construction Department. Tino, the Construction Department manager committed Fairwind to hiring several tractors involving large sums of money. The business transaction was carried out and completed in the paddock when Tino shook hands with the manager of the tractor company. Also present was Elder Tony, one of the traditional landowners. We joked with them, asking if they wanted to see the budget first; Tino's comments were along the lines of 'the budget is in my head!' The systems requirement was updated later such as signing the purchase requisition form, filling out the purchase order form and updating the budget. The decision to hire the tractors had already been made. This way of doing business made Joel and Jean feel something was out of place and claimed that Fairwind had a weak accounting system.

On our way back, we reflected with Tino on the importance of documentation as evidence that a deal has been concluded. He responded cheekily, "I am the evidence! Elder Tony was also present. That is more than enough evidence!" His response highlights a deeper cultural perspective: in many communities, trust is built and sustained through personal credibility, reputation, and the presence of respected witnesses. The *person* themselves, like elders and community leaders, serve as living evidence. In contrast, from a "professional" mainstream standpoint—especially in fields like engineering, finance, and construction (where mainstream accounting is foundational)—documentation serves as formal evidence, assuring not only the parties involved but also regulators and future stakeholders. Tino's remarks highlight the coexistence of two valid forms of evidence: one grounded in relational trust and lived authority, the other in formal records.

The accounting that is 'in being' (Laughlin, 1988) is, by and large, Fairwind's accounting practice. We perceived this way of doing business as informal and unsettling for us researchers, Joel and Jean. Like Tino, both Joel and Jean had extensive business and accounting experience in mainstream Australian corporates. They have embraced a particular kind of accounting where mechanisms such as budgets, approval processes and procedures are integral. They are unaccustomed to people making high priced business decisions without referring to the budgets and approval process. With that, Joel and Jean tried vehemently to change the way of doing accounting at Fairwind. Their internal accounting disposition did not match with Fairwind's accounting practices, and accordingly, they are likened to being "fish out of water" (Bourdieu, 1990, p. 108). They were extremely frustrated and were vocal about their frustration. We too as researchers came to a similar conclusion, until we realised that Fairwind was actually doing accounting but in a different form. They are different from the traditional mainstream accounting system that we, as mainstream chartered accountants and accounting academics are accustomed to.

Joel and Jean were not able to see this, and they wanted to change the accounting system. However, they were met with resistance from managers who were accustomed to the present system, a system where people were prevalent. One can argue that the resistance to change came from people who wanted to perpetuate a people focussed system because that would give them the final authority to approve or disprove Fairwind's spending. While such an interpretation has merit, there is more in here than meets the eye. Aboriginal people managers were quick to point out that they had delivered the required services to the communities and meeting the outputs and the outcomes required by the various regulatory bodies and donors. As Fairwind had won a regional award for service delivery, the board and senior management were convinced that the present system is robust and workable with no reason to change. So, while Jean and Joel are part of the senior management team, their efforts to tweak how accounting is done were unsuccessful.

As researchers, we came to understand that the issue extended beyond differing views on how accounting should be practiced.

Fundamentally it concerned the widespread acceptance of a particular kind of accounting. Fukofuka et al., (2023, p. 113), drawing on Hines (1988), discussed this “peculiar type of accounting,” one in which “revenue, expenses, budgets and systems” are treated as societal facts. At Fairwind, we noticed — and were frequently told — that the Aboriginal people trainees held significant importance. These young men working at the Construction Department, were not only valued for their current contributions but were also seen as key to Fairwind’s future. Reflecting on this within the context of a particular type of accounting, we considered how these trainees were portrayed in accounting reports and how such representations shaped their perceived value in the accounting reports.

Aboriginal people trainees for accounting purposes are labelled as employees, and like all employees they are recorded as both a liability and as expense in the financial report. Their provision for annual and sick leaves are the liabilities and their wages and salaries are the expenses. The point being, as important as the Aboriginal people trainees are, they are classified as both an expense and a liability similar to all other employees in Fairwind or any other organisation. Accounting wise, who would question this treatment? Tim, Fairwind’s chief accountant (who is Aboriginal Australian) often reflected to us how the importance of the trainees not only to Fairwind but also to the wider community is not captured in the financial report. He was somewhat annoyed and often wondered out aloud, how can this be.

Another example of how we have accepted a peculiar type of accounting relates to the budget. In budget discussions, the Aboriginal people directors would usually ask sarcastically where is the budget? The primary researcher would pick up the budget (an MS Excel printout) and say, “This is the budget”. The directors would then quip “You mean to tell us that a piece of paper determines what we can and cannot do?” These comments are coming from educated Aboriginal people directors and not ignorant directors. They do know what a budget is, but they view the budget primarily as a piece of paper. This view however contradicts our mainstream’s perception of budgets as we have accepted text, documents and budgets as “facts of society”(Hines, 1988, p. 259).

Our proposition therefore is that some of Fairwind and Aroma’s Aboriginal people management can see how those in mainstream society have embodied a particular type of accounting and they (Aboriginal peoples) knowingly ‘play along’ because there is an interest (reward) for them. Their reward is that they can use this against mainstream social actors like examiners, auditors and researchers. As such, it would be too simplistic to view Aboriginal peoples as being controlled through accounting as likely as such a view maybe. This idea is unpacked further in the following section.

5.5. External financial report- the gift

What we often see in gift exchange is the actual gift being exchanged but not the effort that goes into creating the gift. The gift may or may not be gratuitous, but one would expect the gift is given with the recipient in mind and that the gift is expected to be ‘right’, ‘normal’, and ‘in place’ for the recipient. Bourdieu (1998) explains that there are certain ways of doing things with expected outcomes.¹⁰ It is therefore, essential to provide what is expected such as providing the financial reports necessary to secure government funding. We rely on Fairwind’s examination to demonstrate this point. A compliance letter was issued from the examiner (ORIC) to the examinee (Fairwind) for every examination. The CATSI Act 2006 describes that the compliance letter is likened to a management letter in a regular audit. Its purpose is to notify the examined corporation of non-compliance with the CATSI Act and/or its rule book. It is important to note that non-compliance can result in the sacking of current management and the deployment of external special administrators to take over the corporation. However, despite the weakness in the accounting system (from Jean and Joel’s perspective), the compliance notice received by Fairwind did not highlight this.

The examiners’ concerns were low risk in nature and were about minutes of meetings, the appointment of directors, ample notification of meeting time, and having an AGM. The only concern related to financial accounting were the following (sic), “... that proper financial position/transactions are tabled in director meetings and specifically, the list of creditors/debtors and bank account balances”. The examiners gave this concern a low-risk rating, but the concerns of Jean and Joel regarding the lack of a proper management accounting system were not raised by the examiners.

One can argue that the examiners may not have the technical skills to determine whether proper process relating to budgets and procurement procedures had been followed at Fairwind. Another argument is that budgeting activities are related to management accounting (more relevant internally), whereas financial reporting is more relevant to the examiners. While that may be so, a more convincing reason is that Fairwind was providing exactly what is required of them under the Act and therefore was able to satisfy the demands of ORIC during examination. This very act of giving the proper documentation and external reports by Fairwind to the examiners is likened to how gifts should be given which are befitting to the recipient.

Tim, the chief accountant of Fairwind, told us that his primary job is to provide external financial reports for the funders and the regulators. The provision of the financial report is not so much about decision-making usefulness and stewardship relating to scarce resources but rather about securing funds. With that, his team worked on external financial reports that meet the standards required by the funders and regulators. As Josh, Gavin and Bailey understood the importance of external financial reports to secure external government funding, they were prepared and were ready before the examiners arrived.

It would be very difficult to argue against the controlling amenability of financial reports. Consistent with existing literature, financial reports provide Canberra with transparency and visibility about happenings in the local Indigenous settings— a form of control over Fairwind. Canberra has exerted pressure on Fairwind to comply by requiring them to produce external reports with proper documentation. They can also interfere with any non-compliant Indigenous corporations by removing the board members and appoint

¹⁰ Bourdieu’s doxa and doxic rules (Bourdieu, 1998).

administrators to oversee their finances. However, as for Fairwind, the board was savvy enough to fend off any interference from Canberra by giving them what is expected of them. For instance, Tim would regularly make comments such as: “We are careful about the financial report because it is important for securing funds. So, this is what they want, it is what we will give.” He would often smile and say it with a wink, somewhat mischievously.

Tim’s comment shows that there is an interest (reward) in doing what Canberra wants, and, in this encounter, Tim and his finance team do not walk away without any reward (or interest). The financial report for them is not only about providing Canberra with accountability information but also to secure funding for Fairwind. Tim’s ability to achieve these two objectives has important symbolic significance in the Aboriginal people community. For Tim and the management, these achievements enhance their credibility in their community because they can play the ‘whitefella’s accounting game’ and come away with funds. When viewed in this way, Tim and his team were not being dominated nor controlled but rather functioning somewhat on par with the examiners.

6. Discussion- the gift of mutual emancipation

Our study examines the accounting experiences of Aboriginal peoples of Australia, while being cautious not to reinforce negative stereotypes or deficit-based narratives. As [Buhr \(2011\)](#) reminds us, academics shape ways of thinking that influence social practice. This is particularly important because much of the existing discourse on Indigenous peoples and accounting highlights domination, dispossession, and marginalisation. Even when exposing accounting’s “dark side” ([Buhr, 2011](#)), research can unintentionally “reproduce and perpetuate” ([Neu et al., 2023, p. 7](#)) colonial hierarchies. Our challenge, therefore, is to resist reinforcing harmful views and instead contribute to imagining a more liberating and emancipatory future ([Gergen, 1999](#)). To support this aim, we draw on [Bourdieu’s \(1977, 1990, 1998\)](#) concept of gift thinking, alongside recent scholarship that foregrounds the agency and everyday lives of Indigenous peoples ([Finau et al., 2019; Finau & Scobie, 2022; Fukofuka et al., 2023](#)).

To begin, we observed how, consistent with the literature, accounting often functions as a controlling, dominating, and marginalising force toward Indigenous peoples (see [Bakre, 2008; Davie, 2000; Finau & Scobie, 2022; Fukofuka & Jacobs, 2018; Gibson, 2000; Greer & Patel, 2000; Hooper & Pratt, 1995; Neu et al., 2006; Preston, 2006](#)). A case in point was the heavily-imbued-with-accounting ORIC examination process that was prioritised over an already scheduled Aboriginal peoples youth mentoring activity. The examiners drew upon key resources—including the CATSI Act (2006), technical expertise, and the institutional authority of ORIC staff ([Bourdieu, 1985](#))—to pressure Aboriginal people elders into elevating the examination above the local event. This illustrates the constraining reach of accounting.

Yet, this is not the entire picture. As [Bourdieu \(1998\)](#) reminds us, a disinterested act is not possible; Indigenous peoples, too, can occupy positions of influence. His notion of “gift thinking” ([Bourdieu, 1977, 1985, 1990](#)) highlights that power relations are fluid, with each shift representing its own truth. One truth reflects the literature’s emphasis on domination and marginalisation, while another recognises Indigenous agency ([Finau et al., 2019; Fukofuka & Jacobs, 2018; Kuma et al. 2023](#)). Agency enables Indigenous communities to redirect relationships to their advantage—or at least mitigate the effects of control. Such dynamics were evident in the examinations of Aroma. By cooperating albeit half-heartedly, and providing the required reports and documentation, they ensured a smooth process and ultimately secured funding. This outcome underscores that while accounting may impose structures of domination, Indigenous agency can negotiate and reshape those structures to achieve beneficial results as explained next.

Part of the picture were the interests (as opposed to disinterestedness) that the Aboriginal peoples want for themselves. These interests were clear as was shared around the fire at night. They see continuing and secured funding as the primary objective in their relationship with the Canberrans. To get this done, they acknowledged the authority of the examiners and further pled ignorance. In both cases, they did so while making fun of the examiners behind their backs. Around the fire at night, there were heroic conversations about how those from Canberra were dealt with and how they had left the communities. There was joy and a sense of winning when funds were received from the Government which enhances the symbolic status of the respected elders (like Josh, Gavin and Tim) within their communities. They were seen as heroes who ably faced the white people and not only got them out of the communities but also secured the funding. This is the other side of the story, one that we want to document in the hope that both truths are brought to light, resulting in a “full truth” ([Bourdieu, 1977, p. 5](#)).

The other side of the story is also one of emancipation where we pay attention to the governing role of accounting in mainstream society and how an awareness of that informed the way Aboriginal peoples’ acted, interacted and reacted to people from mainstream societies. Aroma’s elders, traditional landowners, and respected persons (who are also board members) acknowledged the authority of the examiners by ensuring all documents were ready for examination as well as answering any queries. This was not only a mere act of obedience or being controlled, rather this was about a profound understanding of the things that tend to routinely oppress those in mainstream society. This is an added insight to the earlier documented agency of Indigenous people ([Finau et al., 2019; Fukofuka & Jacobs, 2018; Fukofuka et al., 2023](#)). What is different in here, is that earlier studies highlight the agency of Indigenous people within the constraints that they find themselves in. Our study highlights the agency of Indigenous people knowing the constraints we (Indigenous and non-Indigenous) are all in. This raises a question as to who exactly needs emancipation?

To answer this question, we will describe the role of inscription in mainstream society. Inscription can include “...a document, a piece of paper, or a trace” ([Latour, 1999, p. 306](#)) and more importantly “is granted to be the source of an action” ([Latour, 1996, p. 373](#)). The question of who granted a piece of paper and documents to be a source of action, is best answered from [Hines \(1988\)](#) in her discussion of “facts of society” (p. 258). Facts of society are those things that are taken for granted by a society, it is part of a society’s reality, the norm, and they are “created and sustained by social action” ([Hines, 1988, p. 258](#)). A relevant characteristic of a fact of society is that it influences how a said society see things (or a worldview). This is where oppression through inscription occurs. When inscriptions are elevated as unquestionable facts of society, they embed dominant worldviews while marginalizing others. They not

only define reality but also limit and constrain alternative ways of seeing. As Hines (1988) notes, it is only by disrupting, by breaching the accepted ways of seeing—that other possibilities can emerge.

While Indigenous peoples are conscious of the constraints imposed by inscriptions, mainstream society often remain unaware of its own boundedness. Paperwork, budgets, formal accounting classifications, and reports are not neutral tools—they constitute the very frameworks through which mainstream reality is ordered and controlled (Busco & Quattrone, 2018; Robson, 1992; Robson & Bottausci, 2018). For example, when employees are categorised in accounting terms as expenses or liabilities, they are reduced to financial burdens rather than recognised as contributors to collective futures. That is how things are. Such inscriptions, normalized and unquestioned, embed dominant worldviews that obscure their constructed nature. They rarely face scrutiny and they permeate everyday life—demonstrating how deeply mainstream societies invest in inscriptions as both evidence and authority.

In contrast, Indigenous perspectives expose the limitations of this worldview. Tino's comments about trusting in beings (himself and Elder Tino) as living evidence shows a freedom from the bounds of inscriptions. Tino's remarks are not ill-informed; rather, they reflect the coexistence of two valid approaches to evidence: one rooted in relational trust and lived authority, and the other in formalised, procedural documentation (inscriptions). But one must be free from the bounds of one way of seeing (Ray, 2021) in order to see other possibilities.

Josh and Gavin's laughter at Canberra's vast buildings filled with documents, and their mockery of the examiners, reflect freedom from the oppressive norms of documentation. Their humour signals not ignorance but a distance from paperwork's authority. Similarly, the sarcastic question posed to the primary researcher—whether a piece of paper (the budget) should dictate what can or cannot be done—reveals not a lack of knowledge but a refusal to conflate human potential with inscriptions on paper. For them, the budget is, first and foremost, just a piece of paper.

This highlights that Fairwind's Aboriginal people board of directors can step outside the mainstream worldview of accounting and documentation, while the examiners were unable to do so. The board recognises that paperwork may demand attention, but they also see how profoundly it constrains mainstream society, including the examiners themselves. From this vantage point, Aboriginal peoples in our findings show that they deploy documentations not only because they are needed for accountability purposes but because they are aware of how often those in mainstream societies cannot breach their way of thinking. By extension, their refusal to see Aboriginal people trainees merely as “costs” and “owings” but instead as essential carriers of community and culture continuity, signals freedom.

All of these raises a provocative question: who requires emancipation? The evidence suggests it is not only Indigenous people, but rather examiners, us researchers and by extension mainstream society, who remain most bound—captive to inscriptions, classifications, and the bondage of paperwork that underpin mainstream accounting practices.

The difficulty of breaching one's worldview is evident in Fairwind's financial reporting and related processes. Jean and Joel, both from mainstream society, had been conditioned into a particular form of accounting—one that relies heavily on documented policies and procedures to guide financial activity. Within this worldview, such documentation is not only expected but also treated as the standard of what is “correct and proper.” Any deviation from these practices is therefore seen as a violation. As a result, Jean and Joel felt uneasy, perceiving Fairwind's business practices as improper. Their discomfort illustrates Hines's (1988) observation that it is difficult to move beyond one's socially constructed worldview.

Tim and his team also prepared financial reports for the examiners. Yet, for Tim, this was not simply about fulfilling accountability requirements. Rather, it was about producing financial reports in a form that aligned with mainstream expectations—ensuring that Fairwind could access funding.

The repeated reliance on Aroma's accountant highlights another layer of “facts of society” (Hines, 1988) and further supports the notion that emancipation is also for those in mainstream society. Accountants, positioned as unquestioned experts in areas such as profit, assets, and cash management, embody mainstream norms. The Aboriginal people directors' constant referral to the accountant had two implications. First, it reflected their truthfulness in acknowledging limited expertise in tax matters, which positioned the accountant as an ally (a form of social capital) in explaining tax liability. Second, however, it reinforced the accountant's role as a “fact of society,” one that is accepted as a source of accounting expertise.

At the same time, the directors' apparent ignorance became a subtle strategy. By deferring to the accountant, they placed themselves in an interesting position—allowing examiners to assume the role of teachers correcting those without accounting knowledge. Yet this very positioning also enabled the directors to deflect further scrutiny of the tax liability issue. Thus, describing Aboriginal peoples as simply dominated in this encounter is inadequate. Through feigned ignorance, the directors actively redirected power to their advantage, resisting deeper examination while appearing compliant.

One of our central concerns is that, even with the best of intentions—such as pursuing the emancipation of Indigenous peoples—we may inadvertently reproduce a colonial and hierarchical view of them. By positioning Indigenous peoples as those in need of emancipation, we risk reinforcing the assumption that they are perpetually disadvantaged and dependent, while those in mainstream society stand outside this need. Our discussion, however, demonstrates that mainstream societies are themselves in need of emancipation, bound by the constraints of their own “facts of society” and worldviews.

Recognizing this reframes emancipation as a shared project. Placing non-Indigenous people within the frame of emancipation challenges the asymmetrical relationship in which only Indigenous peoples are seen as lacking. Instead, it highlights that both Indigenous and non-Indigenous peoples are shaped—and limited—by the dominant systems and practices of accounting. This shift resists colonial hierarchies by rejecting the idea of emancipation as something granted to Indigenous peoples by others, and instead envisions it as a mutual process through which all parties work to liberate themselves. This raises an important question: how can both Indigenous peoples and those in mainstream societies emancipate themselves together?

To begin answering this, we return to Hines (1988, p. 258), who writes: “It is necessary to breach a way of seeing...in order to create a new way of seeing.” Our discussion suggests that Aboriginal peoples, having experienced such a breach, demonstrate this awareness in

their humour and sarcasm when engaging with examiners and employees from mainstream society. While the literature often portrays Aboriginal peoples as constrained, we argue that they also recognize their constraints. By contrast, examiners, auditors and to some extent, us as researchers remain largely unaware of our blindedness; we possess an *un-breached* way of seeing. In this sense, Aboriginal peoples offer a gift to mainstream societies: the recognition that both groups live under the strictures of accounting. This awareness does not itself constitute emancipation, but it is an essential starting point.

Our study emphasizes the need to rebalance emancipation related research efforts. We approach Indigenous peoples as intelligent, resourceful, and capable actors—not as passive victims (Finau et al., 2019; Fukofuka & Jacobs, 2018; Oru et al., 2025; Scobie et al., 2025). Neu et al., (2023) highlight the responsibility of researchers to remain accountable to Indigenous communities. We argue that accountability requires telling the other side of the story—one where Indigenous peoples exercise agency in shaping their encounters with accounting and live with the consequences of those choices. Such an approach resonates with calls for emancipation-oriented research. Yet, we contend that these calls themselves require rebalancing, as they often focus emancipation only on Indigenous peoples (Gómez-Villegas & Larrinaga, 2023; Norris et al., 2022; Vidwans & De Silva, 2023). A key takeaway from our study is that emancipation is required for all parties involved, not solely Indigenous peoples. In this sense, our work echoes dialogic engagement efforts, such as those proposed by Bebbington et al. (2007), who—drawing on Freire—advocated for mutual learning and co-creation of knowledge between diverse actors. Unfortunately, few researchers have taken up this call in the context of accounting and Indigenous peoples.

From our study, we demonstrated how those in mainstream society also require emancipation. Accordingly, to engage with Gergen's (1999) question about stories that are silenced, we attempt not to silence in two areas. First, we are vocal in sharing stories about the oppressive authority of accounting in mainstream societies. Second, we are vocal in sharing stories about Indigenous people who experience the constraints of accounting as people who are aware of those constraints. This contrasts starkly the mainstream who are largely oblivious to how routinely accounting oppresses them (Roberts, 2021). It is from this viewpoint that we tell the stories of Aboriginal peoples in Fairwind and Aroma and their respective communities; one where there are triumphs and joy although with some traces of domination, dispossession and marginalisation.

7. Conclusion

In this study, we explored the accounting experiences of Aboriginal peoples working in two Indigenous corporations in Australia, Aroma and Fairwind. To get to a point where we are confident in faithfully presenting their story, we implemented a qualitative field study design (Ahrens & Chapman, 2006). We took the local context seriously and privileged Indigenous agency (consistent with advice from Finau et al., 2019; Fukofuka & Jacobs, 2018; Fukofuka et al., 2023; Scobie et al., 2023). To help us understand that there can be more than one story about a particular happening, we relied on Bourdieu's thinking of gift which amongst other things, allows for the existence of two truths to make up the "full truth" (Bourdieu, 1977, p. 5).

We make various related contributions through this study. First, the calls for emancipation research in the context of Indigenous settings is by and large a one-sided call because it is directed at the Indigenous peoples (see the review by Norris et al., 2022; Vidwans & De Silva, 2023). We show how Western accounting practitioners and those in mainstream are also in need of emancipation. That is, the call for emancipation from the control of accounting is a call for everyone that is caught up in the practice of accounting and that understanding is a gift from Aboriginal people to us in mainstream societies. This is a markedly different position from existing studies where emancipation efforts are directed towards Indigenous people through various means including accounting qualifications (Lombardi & Cooper, 2015), and financial literacy skills (Bodle et al., 2018; Lombardi, 2016; Yong, 2019; Yong & Fukofuka, 2023). This is in addition to taking into consideration cultural and local values (Jayasinghe et al., 2020; Norris et al. 2025). This contribution places Indigenous people on par with non-Indigenous peoples and accordingly, our study does not, or at least reduces the likelihood of, perpetuating a negative framing of them.

Secondly, our study builds upon Buhr's (2011) intervention, which emphasizes the significance of recognizing Indigenous agency. Subsequent research acknowledges this intervention and prioritized Indigenous agency (e.g., Finau et al., 2019; Finau & Scobie, 2022; Fukofuka et al., 2023; Scobie et al., 2023). While our research also prioritizes Indigenous agency, it fundamentally differs in its approach. Unlike earlier studies that focused on understanding the reasons behind Indigenous people's behaviour, our research directed us to *learn more about us* as researchers. Specifically, we as professional chartered accountants, and researchers realise that we are not free from the constraints of accounting. Accordingly, we are also in need of liberation from the constraints of accounting. For us as researchers and to those who seek emancipation, this lesson is a gift from the Aboriginal peoples.

Our study also makes contribution to Bourdieu's (1977, 1990, 1998) gift thinking. We chose Bourdieu's thinking because of its interpretive strength in explaining the possibility that more than one truth (or framing) can coexist, the flux in power positions and reciprocity. What we did not anticipate and where we contribute to Bourdieu's gift thinking is that the gift is provided with the recipient in mind of what is right and appropriate for them. Elsewhere, Bourdieu (1998) uses his concept of doxa to explain what is true and necessary in a game and it informs how players play a game (Fukofuka & Jacobs, 2018). While that much is clear from Bourdieu, we bring that understanding to bear on his gift thinking, in that if gift giving is a game, part of playing that game is providing gifts that are in line with what the recipient expects or the gift conforms to what the recipient deems as true and necessary.

However, we found that Bourdieu's gift thinking lacked the robustness to explicitly explain the laughter, casual mocking, and humorous ridiculing from the Indigenous peoples to the Western accounting practitioners. We saw a lot of these joyous acts in our study. This closely aligns with George et al., (2023), who observed that serious issues were addressed in "amusing playful ways" (p. 15) in their study on counter-accounting's potential to drive change. Accordingly, we propose employing key elements of Bakhtin's (1984a, 1984b) thinking of carnivalism—specifically, eccentricity, profanation, the subversion of norms, and grotesque realism—as an

interpretive framework. Bakhtin emphasizes the temporary suspension of social hierarchies and the questioning of authority in an entertaining and fun manner. These themes permeate our study; however, we adhered to Bourdieu's framework due to its interpretive strengths as discussed earlier. We therefore propose that a fertile way forward is to the use of Bakhtin's study in emancipation related research.

For further studies, we are in line with Alvesson and Sandberg's (2011) call for researchers to come up with new thought-provoking insights through problematisation. We implemented one of those problematisations in this study, that of the existence of double truths. Recently, there have been critical accounting researchers who introduced us to Indigenous people caught up in accounting practices who use intelligence to turn situations in their favour (Finau & Scobie, 2022; Fukofuka et al., 2023). We must know about these Indigenous people and tell their story, so we "do not reproduce and perpetuate" any labels or colonial pecking order through our research (Neu et al., 2023, p. 7). We hope that our study is the beginning of telling accounting-related stories from an Indigenous point of view. Other studies can be built on our work, and hopefully, we will contribute to making a better life through our research findings for Indigenous people (Gómez-Villegas & Larrinaga, 2023; Neu et al., 2023).

If we may end with this, we began by confronting the question of how knowledge is always mediated by frames of reference, and we now end with the same challenge. If we are serious about the emancipation of Indigenous peoples, then we must recognize that our research cannot claim neutrality, nor can it claim authority outside of the frames we choose to sustain. As researchers, our responsibility is not simply to document or to analyze, but to labor intentionally alongside Indigenous communities as equals. Anything less risks perpetuating the very hierarchies we profess to dismantle. Good intentions are not enough if the frames we impose undermine equity. We hope that our work serves as a call to accountability. That it be a reminder that research must not only generate knowledge but also strengthen relationships built on dignity, reciprocity, and shared humanity.

Data availability

The data that has been used is confidential.

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