

ARTICLE

ANOTHER WAY: THE INTERSECTION BETWEEN FIRST NATIONS PEOPLES' WAYS OF THINKING AND GOVERNANCE, ACCOUNTING AND ACCOUNTABILITY

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First Nations peoples' idea of Land custodianship implies that Land cannot be offered, taken, sold, lost or abandoned. This concept does not align with the Anglo-Saxon view of land as an asset which can be owned, sold or transferred between people. A team of researchers from Macquarie University, Southern Cross University and CQ University explore the differences between Indigenous and Western thinking and reflect on future opportunities for research, reconciliation and change.

"The conflict of cultures brings into question the impact of Western accounting and accountability systems on the First Nations peoples of Australia whose beliefs, norms and values are organised differently."¹

INTRODUCTION

Note: This paper has adopted 'First Nations peoples' as the preferred term for the sovereign peoples of territories colonised by foreign powers,² while also, at times, using the term 'Indigenous peoples' to refer to Aboriginal and Torres Strait Islander peoples. Using this terminology, we respectfully acknowledge the great diversity of First Nations peoples, their histories and cultures, within and between nations.

This article explores the inadequacies of contemporary Western governance, accounting and accountability practices regarding First Nations peoples' ontology, epistemology and axiology.³ It encourages the reader to reflect on future opportunities for research and change. Therefore,

1. Greer and Patel, 2000

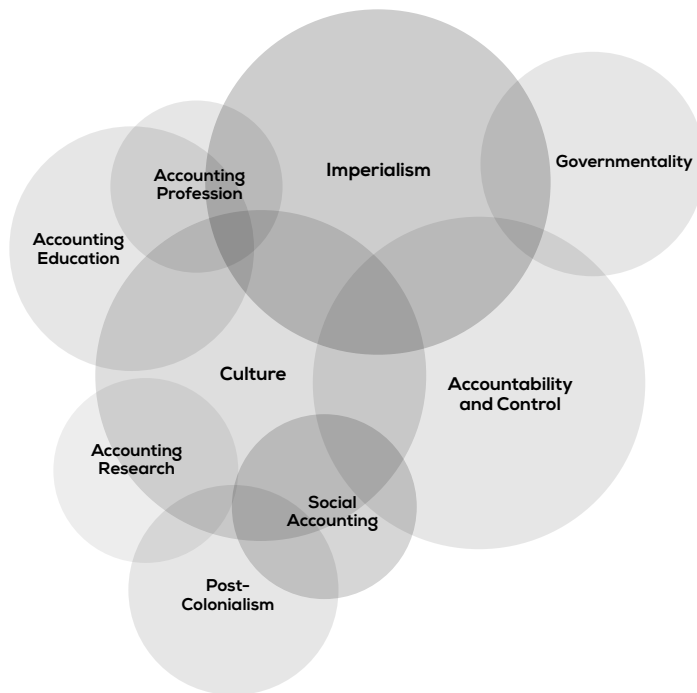
2. AIATSIS, 2021

3. The nature of reality and of what really exists (ontology), the relationship between the knower and what is known (epistemology), what we value (axiology), the strategy and justifications in constructing a specific type of knowledge (methodology), as linked to individual techniques (method/s); <https://i2insights.org/2018/05/22/axiology-and-interdisciplinarity/>

this paper is relevant to academics and practitioners seeking to support the rights of First Nations peoples to self-determination in line with the United Nations Declaration on the Rights of Indigenous Peoples.⁴ We argue that further accounting research is urgently required to ensure First Nations organisations and people are adequately supported in their practices, incorporate traditional knowledge and achieve positive outcomes for their communities. This future research aligns with Alawattage et al.'s⁵ calls for community accountability and the accounting discipline to serve the public interest and support the struggles for an emancipated society. Also, Bujaki et al.⁶ stated that Indigenous understandings of ontology, epistemology, axiology and methodology should form the basis of more future research into accounting and Indigenous Peoples.

In support, Norris et al.⁷ review 51 interdisciplinary accounting research articles over the past three decades on the intersection between First Nations peoples and the accounting discipline. They establish the need for more culturally responsive accounting and identify how accounting systems should be relevant to First Nations people and cultures. Bujaki et al.⁸ also undertook a systematic literature review on accounting and Indigenous Peoples. They synthesise research in this area through a review using 72 articles from 1979–2020 for synthesising the research related to Indigenous Peoples and accounting to serve as a foundation for future research. Figure 1 below is a Venn diagram of associations among the themes of this review. Bujaki et al.⁹ Figure 1 presents the most common overlaps among the themes.

FIGURE 1



4. <https://antar.org.au/campaigns/un-declaration-rights-indigenous-peoples>

5. Alawattage et al., 2021

6. Bujaki et al., 2022

7. Norris et al., 2022

8. Bujaki et al., 2022

9. Ibid., Appendix I provides the complete list of the 72 accounting research articles from their SLR search.

Exploring the nine themes is beyond the scope of this article; therefore, one was chosen — **accountability and control**. We use these two recent reviews as evidence to focus on the aims of our paper, which is an understanding of accounting and control within First Nations peoples' thinking and differences with Anglo-Saxon thinking. Therefore, our paper aims to explore the intersection between First Nations peoples' thinking and how governance, accounting and accountability systems must consider First Nations peoples and culture in terms of Land and Society.

Alawattage et al.¹⁰ argue that "central to the concept of sustainable development is the theme of future generations, where resources would be used to meet eternally sustainable population needs without overly exploiting them."¹¹ The concept of future generations is also critical to the Indigenous teachings of the Seven Generations, where decision-makers are encouraged to think about the effect of their choices on society seven generations into the future".

However, contemporary accounting and accountability systems are not relevant to First Nations peoples. For example, Chew and Greer¹² demonstrate that a clash of cultural values in accounting and accountability contributes to the marginalisation and disempowerment of Australian Indigenous peoples. Their study highlights the conflict between First Nations values and the Western capitalist values implicit in the language of governance, accounting and accountability. Also, Chew and Greer¹³ have questioned the impacts of Anglo-Saxon accounting and accountability systems on the Indigenous peoples of Australia, whose norms, beliefs and values are ontologically, epistemologically and axiologically different.

In another example, Boyce and McDonald-Kerr's¹⁴ recent case study of Victorian public policy documents related to social, cultural and environmental considerations in PPP contracts asked how the treatment of social and environmental issues impacts Indigenous cultural heritage values. They found that non-financial issues are framed through a financial lens that distorts outcomes and marginalises specific stakeholders. Also, the analysis in this paper highlights how public policy reproduces the logic of calculation in the non-financial domain. Processes of quantification and monetisation tend to preclude public discussion of the underlying non-financial values, having the associated effect of moving social and political decisions to the technical realm. Assigning dollar values may provide a basis to include non-financial values in overarching calculations, but monetary assignment represents an incompatible basis for considering non-financial values. In practice, a fundamental problem of incommensurability is masked by quantitative techniques that start with estimates but end with simplifying inherently complex. As a result, environmental and individual wellbeing for eternity is ignored.

McDonald-Kerr and Boyce's¹⁵ chapter provides an overview of research that considers how accounting discourses and technologies were intertwined from the onset with colonial practices and their impacts on Indigenous peoples. The chapter positioned accounting within the process of colonialism in the form of Indigenous–government relations, highlighting its historical and contemporary significance.

In line with the above-stated aims, this paper is structured as follows. Section two offers an overview of the Uluru statement to provide

10. Alawattage et al., 2021

11. Klarin, 2018

12. Chew and Greer, 1997

13. Ibid.

14. Boyce and McDonald-Kerr, 2021

15. McDonald-Kerr and Boyce, 2020

the contemporary intercultural context to our discussion. Section three gives an overview of Indigenous governance scholarship. Section four focuses on First Nations accounting practices in relation to heritage, culture and community assets and liabilities to the environment. Section five expands on the culture and accountability practices of First Nations peoples. Section six brings the paper to a close by advocating for greater inclusion of First Nations peoples' values and viewpoints when framing governance, accounting and accountability and identifying potential research projects for the future.

THE ULURU STATEMENT

The Uluru Statement (USH)¹⁶ calls for structural reform, including changes to the Australian Constitution. Structural reform means establishing a new relationship between First Nations and the Australian nation based on justice and self-determination, where Indigenous cultures and peoples can flourish. The USH states the following:

“Our Aboriginal and Torres Strait Islander tribes were the first sovereign Nations of the Australian continent and its adjacent islands and possessed it under our own laws and customs. This our ancestors did, according to the reckoning of our culture, from the creation, according to the common law from ‘time immemorial’, and according to science more than 60,000 years ago”. Furthermore, “[t]his sovereignty is a spiritual notion: the ancestral tie between the land, or ‘mother nature’, and the Aboriginal and Torres Strait Islander peoples who were born therefrom, remain attached thereto, and must one day return thither to be united with our ancestors.

This link is the basis of the ownership of the soil, or better, of sovereignty. It has never been ceded or extinguished and co-exists with the sovereignty of the Crown.”

The statement asserts that Aboriginal and Torres Strait Islander tribes seek **“constitutional reforms to empower our people and take a rightful place in our own Country. When we have power over our destiny, our children will flourish. They will walk in two worlds and their culture will be a gift to their Country”**.

The effects of centuries of marginalisation, dispossession and oppression of First Nations peoples are also recognised in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).¹⁷ The Declaration formally acknowledges **‘that indigenous peoples have suffered from historic injustices as a result of, among other things, their colonisation and dispossession of their lands, territories and resources, thus preventing them from exercising, in particular, their right to development in accordance with their own needs and interests’**.

Worldwide, 24% of the Land is regarded as First Nations territories, whereas, in Australia, Aboriginal prescribed bodies hold 33% of the Australian landmass under the native title.¹⁸ In Australia, an estimated 17,900 First Nations-owned and managed business entities contribute AUS\$6.6 billion annually to the Australian economy.¹⁹ The establishment of First Nations entities has accompanied a cultural renaissance, a celebration of traditional knowledge, language and customs,²⁰ demanding respect for the unbroken connection to Land and sea that First Nations culture maintains.

16. Uluru Statement from the Heart, 2017

17. UNDRIP, 2008

18. Altman and Biddle, 2015

19. PwC, 2018

20. Norris et al., 2022; Guevara et al., 2020

FIRST NATIONS GOVERNANCE

Turnbull and Poelina²¹ argue that ancient self-governing practices of Indigenous Australians reveal how modern society can achieve sustainable wellbeing for the environment and humanity. They explore Ostrom's²² work, which describes how pre-modern societies developed polycentric self-governance to avoid overexploitation of common life-sustaining resources. The ideas of polycentric decision making originated by Ostrom²³ has allowed social scientist theorists to understand Indigenous practices and wisdom. Ostrom identified design principles for self-governing 'Common Pool Resources' without the intervention of markets or states.

Moreover, Turnbull and Guthrie²⁴ developed a vocabulary (such as 'holon', 'holarchy', and 'tensegrity'), which, described by these systems science words, is used to identify an alternative to hierarchies for designing organisations' governance. Against Turnbull and Poelina's²⁵ highlight of Indigenous Australian practices, the current dominance of Anglo-centric authority systems is counter-productive to environmental or human wellbeing.

Greer and Patel²⁶ provide evidence of cultural differences between Indigenous Australian values and the Western capitalist values implicit in the language of governance, accounting and accountability. Utilising Hine's²⁷ alternative 'yin-yang framework' developed for accounting, they find that the core Indigenous yin values of sharing, relatedness and kinship obligations inherent in Indigenous conceptions of work and Land are

incompatible with the yang values of quantification, objectivity, efficiency, productivity, reason and logic imposed by Anglo-Saxon thinking and accounting and accountability systems.

In this BESS®, Turnbull and Poelina²⁸ explore yin and yang via systems science thinking, summarised in Table I (see page 42).

Further, Turnbull and Poelina²⁹ explain that Aboriginal knowledge looks at sustainable self-governance for all living things. Life cannot exist without knowing how to survive, thrive and reproduce in complex and dynamic environments. These complexities involve new ways of understanding, feeling, hearing, and participating with reality for most settlers. The English language speaks about nature and environments as if these concepts are separate from people, and the dichotomy between 'nature' and 'culture' is deeply rooted within the Western ontology.³⁰ Conversely, Australian Indigenous languages describe complex relationships between individuals and place, resulting in the knowledge that is, at the same time, place-connected, physical, cultural and intuitive. These relationships are contained in the widespread Indigenous concept of 'Country', a concept that transcends political connotations alone and extends to incorporate metaphysical and ethical meanings at once. Deborah Bird Rose³¹ describes the Country as the organising matrix of identity, knowledge and action.

Words such as "ownership", "value", "price", "cost", "markets" or "hierarchy" carry an inherent hierarchy of meanings that perpetuate a fragmented

21. Turnbull and Poelina, 2022

22. Ostrom, 1990, 2009 and 2012

23. Ostrom, 1990

24. Turnbull and Guthrie, 2019

25. Turnbull and Poelina, 2022

26. Greer and Patel, 2020

27. Hine, 1992

28. Turnbull, 2022b

29. Turnbull and Poelina, 2022

30. Descola, 2013

31. Rose, 1992

TABLE I: DEFINING DUAL BEHAVIOUR VIA YIN AND YANG (TURNBULL AND POELINA, 2022)

DEFINING DUAL BEHAVIORS OF HUMANS/BIOTA/HOLONs (HOLARCHY) & THE UNIVERSE TENSEGRITY GOVERNS THE EXISTENCE AND BEHAVIOR OF DOMAINS		
DOMAIN	TENSEGRITY DRIVES BEHAVIORS & EVOLUTION	
Chinese philosophy	Yin~	Yang
Humans	Approach ~	Avoidance
	Cooperative ~	Competitive
	Trusting ~	Suspicious
	Selfless ~	Selfish
	Other behaviors	Other behaviors
Ecologically governed organisations (Holons & Holarchies)	De-centralised ~	Centralised
	Autonomous ~	Integrated
	Bottom-up ~	Top-down
	Ordered ~	Chaos
	Other characteristics	Other characteristics
Light	Radiation/energy~	Photons/matter
Electrons	Particle~	Quantum field
Quarks	Up~	Down
Gravity	Space~	Time
Qubit worm holes	Quantum vacuum~	Anti matter/energy
Universe	Time~	Gravity
Indigenous Australians	Dreaming song lines~	Language & its stories
	Country~	Totems
	Skin name~	Moiety

and exploitative approach to the non-human world (as well as to a host of human relationships). Conversely, less vertical and more horizontal governance is essential to Indigenous Australians' governance systems.³² The varied and place-specific practices of sustainable self-governance of First Nations peoples offer a different approach to the more narrow and universalised forms of

Anglo-Saxon governance. Since polycentric governance also appears to reflect patterns of organisation generally found in the natural system, we describe it as ecological. While this suggests that it could be effectively applied to protecting the environment,³³ it also posits the idea of any governance structure as a veritable ecosystem, marked by complexity and, at times, conflicting relationships, essential for introducing tensegrity.³⁴

32. Berndt and Berndt, 1952

33. Cullinan, 2002

34. Turnbull, 2021

In this sense, Country epitomises Indigenous systems-thinking, whereby cultural practices, ethical expectations and environmental concerns are inherently and inextricably intertwined. By embracing the complex systems-thinking possibilities inspired by Indigenous worldviews, Turnbull³⁵ argues that solutions to society's grand challenges and wicked problems should be more effectively developed. These problems include overpopulation, loss of biodiversity and the pollution of oceans, atmosphere and soils. Wicked problems are complex and ill-structured.³⁶ A growing literature suggests that transdisciplinary (TD) research teams best address wicked problems by adopting a joint problem framework.³⁷

This section considered Indigenous practices radically different from Anglo-Saxon practices as an inspiration for a new governance model. In so doing, however, we are reminded of the fact that power relationships inform the current exchanges between Indigenous knowledge holders and the colonial settler state. As a result, the acknowledgment of the leadership provided by Indigenous voices should be tempered by the recognition of the power imbalances within settler states, whereby hegemonic and exclusionary sovereign claims are still capable of defining the parameters of interactions between First Nations peoples and the settler hegemonic state.³⁸

FIRST NATIONS ACCOUNTABILITY AND ACCOUNTING PRACTICES. THE LAND.

Lim³⁹ argues that Indigenous knowledge, self-regulation and self-governance involve cultural landscapes, biodiversity, transdisciplinary sciences,

wisdom and high culture. Therefore, no one defines value or more specified goods or services in such a milieu. On the other hand, prices represent a social construct not ultimately defined by anything in the natural world. As a result, prices and value in settler market economies are ultimately disconnected from the wellbeing of individuals, humanity and the environment.

One of the core components of Australian Indigenous peoples' worldview is the kinship system that shapes and orders behaviour. Kinship rules prescribe what must be done and what must not be done concerning (among others) marriage, food gathering, sharing food and other goods, trading among communities and educational roles.⁴⁰ This system imposes obligations on community members regarding gift-giving.⁴¹

The concept of Land (which is inextricably connected to the kinship system just mentioned) illustrates the conflict between accounting and accountability systems deeply removed from any kinship relation and highly relational values. This section illustrates that Indigenous *yin-like values* related to Land are profoundly different from the Western *yang-like values* of property that conceptualise Land as a traded commodity.

First Nations peoples' idea of custodianship of Land arises because the Land owns them as "ownees".⁴² This implies that Land cannot be offered, nor can it be taken, sold, lost or abandoned. Instead, Indigenous peoples are symbolically eternally responsible for the maintenance and ongoing creation of their Country and its cycles.⁴³ As Poelina notes, the Ancestors walked through the Land and sang the Land into existence, and their

35. Turnbull, 2022

36. Guthrie and Dumay, 2021

37. Pearce and Ejderyan, 2020

38. O'Donnell et al., 2020

39. Lim, 2016

40. Berndt and Berndt, 1988

41. Poelina, 2021

42. Turnbull and Poelina, 2022

43. Berndt and Berndt, 1988

TABLE 2: CHARACTERISTICS OF ASSETS AND VALUE IN ANGLO-SAXON ACCOUNTING VERSUS FIRST NATIONS PEOPLE'S CULTURES

CHARACTERISTICS OF ASSET VALUE IN ACCOUNTING	CHARACTERISTICS OF ASSET AND VALUE IN FIRST NATIONS CULTURES
Exchangeable	Circulated not exchanged
Alienable	Cannot transfer responsibility to care for Land and assets
Fungible	Inseparable from spiritual significance, not substitutable
The exclusive right of use	* Ownership accepting inclusivity

Source: Norris et al., 2022. Table 1, p.8 and *Turnbull 1986

chanted stories gave the Land its form.⁴⁴ To this day, through the process of walking and singing ancestral songs, Indigenous peoples are part of the continuing process of creating the Land. In this sense, the songs and the songlines they form represent the musical embodiment of reality.⁴⁵

This Indigenous concept of the Land does not align with the Anglo-Saxon concept whereby the Land is an asset, something to be owned, sold and transferred between people. This misalignment in worldviews between First Nations and Anglo-Saxon peoples' cultures is a source of tension for First Nations entities to measure their financial assets. For instance, current approaches to disclosure under international accounting standards are incompatible with the relationship attributed by First Nations values and customs to certain assets under their custodianship.

Several studies contrast the characteristics of assets based on Anglo-Saxon versus First Nations perspectives.⁴⁶ The most notable differences are

in the accounting treatment of heritage, cultural and community assets (HCAs).⁴⁷ The protection of cultural heritage, including sacred places, artefacts, knowledge, stories and language, is central to the identity and purpose of First Nations peoples' cultures. Table 2 summarises the contrasting concepts of assets and value between the Anglo-Saxon principles of accounting and First Nations cultures.

Understanding and measuring HCAs relate to more profound cultural interpretations of what constitutes an asset and what gives it its value. The spiritual nature of HCAs and the characteristic of perpetual communal ownership do not translate to Anglo-Saxon economic value in accounting terms. Hence, a concern over accounting for HCAs is not limited to considering the value of assets. Rather, it is more about the fundamental differences in the concept of what these assets are, how their value is perceived and how they should be measured.⁴⁸

44. Poelina, 2021

45. Turnbull and Poelina, 2022

46. E.g., Gallhofer et al. 2000; Gallhofer and Chew 2000; Greer and Patel 2000

47. Norris et al., 2022

48. Norris et al., 2022

First Nations cultures and accountability

Nature's value is undoubtedly multidimensional, requiring monetary and non-monetary measures.⁴⁹ Nicholson et al.⁵⁰ consider the impact of neoliberal economics on society and the environment and conclude that the Western market system has 'overwhelmed society, alienated cultural institutions, damaged environmental relationships, placed the pursuit of individual wellbeing over that of collective wellbeing and has led to spiritual and creative debasement'. Indeed, the impact of unchecked consumerism on society and the environment requires urgent attention.⁵¹ By contrast, First Nations cultures often encompass intergenerational time horizons, perpetual communal ownership of assets where there is a sacred connection between humankind and the Earth.⁵²

First Nations perspectives should be instructive for the global sustainability agenda and for re-thinking the balance between profit, people and the planet.⁵³ Alawattage et al.⁵⁴ stated that central to sustainable development is the theme of future generations, where resources would be used to meet eternally sustainable population needs without overly exploiting them. The concept of future generations is also critical to the Indigenous teachings of the Seven Generations,⁵⁵ where decision-makers are encouraged to think about the effect of their choices on society at least seven generations into the future.

Past studies reveal a marked difference between the needs of First Nations communities and

decision-makers in terms of accountability compared to the requirements of other stakeholders (such as government funders and regulators). Externally imposed requirements have skewed accountability away from the customs of First Nations societies, creating tensions between these organisations and their stakeholders.⁵⁶ As concluded by National Audit Office inquiries in Canada and Australia, these (somewhat burdensome) Anglo-Saxon accountability requirements for First Nations entities can put program delivery at risk.⁵⁷ They have limited the ability to envision alternative modes of accountability beyond the project's logical and rational elements and include affect, experience and emotions.⁵⁸

A recent study by Kaur and Qian⁵⁹ of annual report disclosures by Australian mining companies on their engagement with First Nations peoples indicates that such measures were not defined in appropriate cultural terms and lacked meaning for First Nations groups. Barrett et al.⁶⁰ advocate for the inclusion of First Nations values in accountability when framing corporate sustainability objectives. Engaging cross-cultural and inter-disciplinary perspectives in constructing sustainability indicators will give these global initiatives a greater chance of success. One direction that Alawattage et al.⁶¹ recommend is to embed sustainability and the SDG agenda into national and corporate governance systems, accounting, accountability and transparency. With accounting recognised as a mechanism capable of social change, community accountability needs to grow to make the world a more equitable, safe and inclusive space.⁶²

49. Turner et al., 2019

50. Nicholson et al., 2019, pp. 32–33

51. Guthrie and Dumay, 2021; Gleeson-White, 2020

52. Gallhofer et al., 2000; Barrett et al., 2020; Turnbull 1980, 163/4

53. Turnbull and Poelina, 2022; Gallhofer et al., 2000; Barrett et al., 2020

54. Alawattage et al., 2021

55. <https://www.ictinc.ca/blog/seventh-generation-principle>

56. Rossingh, 2012

57. ANAO, 2012

58. Alawattage et al., 2021

59. Kaur and Qian, 2021

60. Barrett et al., 2020

61. Alawattage et al., 2021

62. Alawattage et al., 2021

Conclusions

Conventional Western discourse should no longer ignore or dismiss Indigenous peoples' political, social and cultural views. Our attempt to highlight differences between cultural values in the context of governance, accounting and accountability systems may help safeguard First Nations peoples' cultural and socio-economic priorities.

Like Bujaki et al.,⁶³ we encourage researchers to focus on developing actionable solutions to contemporary issues in conjunction with Indigenous Peoples that beneficially impact Indigenous communities. We acknowledge that actionable solutions are challenging to develop, and they cannot be developed without Indigenous Peoples' active involvement. More importantly, we need to recognise that Indigenous accounting and accountability goes beyond double-entry accounting system outcomes as Indigenous outcomes are based on the Land, and society cannot be measured in monetary terms. Here, non-Indigenous accounting researchers need to take Bujaki et al.'s⁶⁴ advice and consider conducting research that respects the "centrality of relationship" rather than economic outcomes.

Bujaki et al.⁶⁵ state that "Rigney (1999) goes further and presents an understanding of Indigenous research as being part of a struggle for Indigenous self-determination (both individually and collectively), undertaken by Indigenous individuals (what Rigney calls "political integrity in research"),

and privileging Indigenous ways of knowing and Indigenous voices as co-producers of knowledge. Wilson (2008, p. 77) offers a set of six questions to guide Indigenous research, which reflects the centrality of relationships:

1. How do my methods help to build respectful relationships between the topic I am studying and myself as a researcher (on multiple levels)?
2. How do my methods help to build respectful relationships between myself and other research participants?
3. How can I relate respectfully to the other participants involved in this research so that together we can form a stronger relationship with the idea that we will share?
4. What is my role as a researcher in this relationship, and what are my responsibilities?
5. Am I being responsible in fulfilling my role and obligations to the other participants, to the topic, and all my relations?
6. What am I contributing or giving back to the relationship? Is the sharing, growth, and learning that is taking place reciprocal?"

McDonald-Kerr and Boyce⁶⁶ conclude that there is much to learn about our Country's history. Through their further study, we are likely to find some energising and exciting ways to challenge our sedimented styles of thinking about and doing 'accounting'.

63. Bujaki et al., 2022

64. Bujaki et al., 2022, 5

65. Ibid.

66. McDonald-Kerr and Boyce, 2020

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JOURNAL OF BEHAVIOURAL ECONOMICS AND SOCIAL SYSTEMS

Volume 4, Number 1, 2022

