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Colonialism and Indigenous Peoples *

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Overview

In seeking to understand the general relationship between accounting and colonialism, researchers have found clear connections between colonialist endeavours and accounting discourses and technologies. This work has explored how accounting has occupied a significant place in governing and controlling indigenous peoples, and instilled particular concepts and ways of thinking in both the colonised and their colonisers. The broader language and concepts implicit in this process, such as ‘superiority’ versus ‘inferiority’, are central to the practice of colonialism and are intertwined and infused with accounting language and concepts. They may be used to operationalise and legitimise colonial objectives, including through possession and/or dispossession.

This chapter provides an overview of research that considers how accounting discourses and technologies are intertwined with colonial practices and their particular impacts on indigenous peoples. The chapter highlights the positioning of accounting within colonialism and indigenous–government relations, highlighting its historical and contemporary significance. In addition to discerning the place of accounting within colonialism as it affects indigenous peoples, we identify future research directions for further exploring this domain. The chapter seeks to make a timely contribution to understanding in this key area of historical and contemporary public debate around the world.

* We are very grateful to Susan Greer and Dean Neu, the authors of the chapter on ‘Indigenous peoples and colonialism’ that was included in the first edition of *The Routledge Companion to Accounting History* for permission to use their work as an initial basis for preparing this new chapter.

Introduction

It has long been recognised that accounting is not a neutral technology that involves the impartial recording and reporting of financial and economic activities. Rather, accounting is recognised to be a powerful technology through which particular realities are created and re-created, and are commonly ascribed with the status of received ‘truth’ (Gill, 2011).

Crucially, accounting embodies a form of authority and expertise that may serve to mediate power relationships, such as those between governments and a range of social actors and constituencies. Thus, accounting is recognised to be, at least in part, a partisan practice (see, for example, Rose 1991, 1993; Tinker 1991). In this regard, the use of accounting in helps to legitimise or de-legitimise particular forms of authority and particular kinds of decision-making.

A growing body of accounting research has examined indigenous–government relations in the context of colonialism. This work is typically interdisciplinary in nature, providing important insights into the way in which accounting is implicated in processes involving the extension and imposition of authority by one nation over another. Characteristically, ‘the need for ... colonies [was commonly] argued in economic terms’ as a means for maintaining and furthering national financial wealth and prosperity (see Hoogvelt 1997, p. 19), but colonialism had profound implications for the lives of indigenous peoples. In this historical context, accounting had a central function as a technology that helped enable and legitimise colonial conquests. The ongoing and developing research agenda in this domain has provided a rich and evolving area for critical and interdisciplinary accounting history, albeit one that is yet to reach its full potential.

Researchers have examined how accounting and related ideas and technologies have functioned in processes of indigenous exclusion, alienation, dispossession and genocide (see, for example, Annisette and Neu 2004; Davie 2000, 2005a, 2005b; Gibson 2000; Neu 1999, 2000a, 2000b; Neu and Graham 2004, 2006; Neu and Therrien 2003). This story of indigenous peoples and colonialism presents a notable part of the ‘sinister’ uses of a seemingly innocuous set of accounting technologies, which has been uncovered by critical histories that show ‘accounting to be far more than a prosaic, neutral technical practice’ (Fleischman, Funnell and Walker 2013: 1). A significant area of interest for these studies has been the role of accounting in the mediation of relations between colonial governments and indigenous peoples, especially in the furtherance of ‘the late 19th century British imperialist

project' (Annisette and Neu 2004: 1).¹ This research has documented the centrality of accounting language and technologies in the discourses and practices of imperialism and colonialism, showing how accounting has 'a pronounced and powerful moral dimension' (Fleischman et al. 2013: 1).² It has also explicated the role of accounting in the construction and application of a particular ideological vision of indigenous inferiority, which colonial governments used to justify hegemonic practices (Davie 2000, 2005b; Greer 2006; Neu 2000b).

In examining this research domain, we have organised the remainder of this chapter into four major subsections that outline key dimensions of accounting studies of colonialism and indigenous peoples. In the next section, we introduce the core underpinning concepts and outline the scope and focus of the chapter as it relates to the key concepts. Following this, we examine how a range of published research papers has made visible the connections between colonialism and accounting tools and technologies. The discussion is organised around the five geographical contexts that have formed the focus of the bulk of the extant body of research in this area. In the third major section of the chapter, we turn to elucidating several common themes that emerge from the body of prior work to discern key features of the contextual place of accounting. Finally, we bring the chapter to a close by suggesting possible directions for future research.

Indigenous Peoples, Colonialism, and Accounting

Indigenous Peoples

Despite widespread usage of the term, extensive debate continues regarding the definition of 'indigenous peoples', with no universally accepted definition (even by the UN itself).³ The most commonly accepted approach (Secretariat of the Permanent Forum on Indigenous Issues, 2004) defines indigenous peoples as members of present 'non-dominant sectors of society' (Martínez Cobo 1983: 50, para 379). This recognises that a country's Indigenous people have 'cultures and ways of life [that] differ considerably from the dominant society'

¹ To date the majority of accounting research in this domain has concentrated on particular sites of *British* colonialism, but there were many other colonial powers. Said (1994: xxii), for example, identified several empires including (but not limited to) 'the Austro-Hungarian, the Russian, the Ottoman, and the Spanish and Portuguese', as well as the French and American.

² The four themes that are used to organise Fleischman et al's book on *Critical Histories of Accounting* are all relevant to accounting research on colonialism and indigenous peoples: annihilation; subjugation; exploitation; and exclusion.

³ '[T]he prevailing view today is that no formal universal definition of the term is necessary' (Secretariat of the Permanent Forum on Indigenous Issues 2004: 4).

(African Commission on Human and Peoples' Rights & International Work Group for Indigenous Affairs 2006: 9). They have 'a historical continuity with pre-invasion and pre-colonial societies that developed on their territories, [and] consider themselves distinct from other sectors of the societies now prevailing in those territories' (Martínez Cobo 1983: 50, para 379). The UN recognises that indigenous peoples:

... are inheritors and practitioners of unique cultures and ways of relating to people and the environment. They have retained social, cultural, economic and political characteristics that are distinct from those of the dominant societies in which they live. Despite their cultural differences, indigenous peoples from around the world share common problems related to the protection of their rights as distinct peoples.⁴

Following accepted usage, the term 'Indigenous' is generally employed as a proper noun in this chapter when it refers to a particular group or groups of Indigenous people (including in relation to particular contexts or places) or any aspect of their culture, but as an ordinary noun when referring to indigenous populations in general. Similarly, we follow common usage by using the plural term 'peoples' throughout the chapter, in recognition of the fact that the singular term 'people' can serve to generate (mis)conceptions that Indigenous peoples belong to an 'amorphous cluster' (139), rather than to many individualised, unique and distinct cultures (Pino Robles 2002).

In delimiting the scope of the chapter, we focus on accounting studies that consider indigenous peoples as defined above. The particular scope of the chapter relates to the function of accounting in the causes, practices, and consequences of the colonisation of Indigenous peoples and their lands. This generally excludes research that seeks to either examine the function and roles of accounting and the accounting profession within processes of colonisation or colonial government in what are more broadly referred to as 'developing' or 'emerging' nations (Annisette 1999, 2000; Bush and Maltby 2004; Dyball, Chua and Poullaos 2006; Dyball, Poullaos and Chua 2007). Whilst such studies demonstrate the salience of accounting to the processes of colonialism in different contexts such as Trinidad and Tobago, the Philippines, and West Africa, because they are not focused on Indigenous peoples and issues as defined above (see Sylvain 2017), they generally do not fall within the scope of this chapter.

⁴ 'Indigenous Peoples at the UN' (<https://www.un.org/development/desa/indigenouspeoples/about-us.html> Accessed December 2018).

Colonialism (and Imperialism)

Colonialism and imperialism are related in theory and practice, sharing similarities including, importantly, that they both represent forms of domination. Colonialism broadly refers to ‘the control by individuals or groups over the territory and/or behaviour of other individuals or groups’ (Horvath 1972: 46), or, more specifically, ‘the implanting of settlements on distant territory’ (Said 1994: 9). Colonialism may be distinguished from imperialism by ‘the presence or absence of significant numbers of permanent settlers in the colony from the colonizing power’ (Horvath 1972: 47). Imperialism does not necessarily involve the establishment of settlements in colonised lands, and imperial rule may primarily occur at a distance (Said 1994). The distinction outlined here influences the scope of the chapter insofar as the focus is on colonialism as the *settlement* of distant territories.

Colonisation implies the exertion of control by an imperialist power over the original occupants of such territories. Colonial settlement is related to the imperialist endeavour, which Said (1994: 9) describes as the ‘practice, the theory, and the attitudes of a dominating metropolitan centre ruling a distant territory’. The settlement of distant territories requires imperial powers to deal in some manner with existing Indigenous territorial owners and occupants. The related need to ‘render the distant territory and its indigenous inhabitants ‘controllable’ is common to every colonial experience (Neu 2000b: 165). While colonialists have deployed different strategies to achieve their objectives, underpinning all colonial relationships with Indigenous peoples is ‘a clear-cut and absolute hierarchical distinction ... between ruler and ruled’ (Said 1994: 228).

As Loomba (1998: 2) notes: ‘Colonialism was not an identical process in different parts of the world but everywhere it locked the original inhabitants and the newcomers into the most complex and traumatic relationships in human history’. Each historical instance of colonialism manifested three key aspects: the settlement of Indigenous lands by people from a distant territory; the exploitation of resources in and on those lands; and the subjugation of Indigenous peoples, ‘supported and perhaps even impelled by impressive ideological formations’ (Said 1994: 8) of inferiority. The construction of Indigenous peoples as ‘inferior’ was closely related to the ability of colonial authorities to intervene in, control, and exploit indigenous territory, and to the ongoing perpetuation of unequal relations of power. Said (1994: 8) emphasised that the ideologies of imperialism and colonialism ‘include notions that

certain territories and people *require* and beseech domination, as well as forms of knowledge affiliated with domination' (original emphasis).

Colonial governments applied racial schemata that constructed indigenous peoples as 'lesser species' (Said 1994: 121). The received authority of colonialism faced 'no significant dissent' from Western art, science, and expertise, wherein 'essentialist positions' were 'developed and accentuated ... proclaiming that Europeans should rule' (120). Bhabha (1994: 70) highlighted how colonial discourse is 'an apparatus of power', arguing that its objective 'is to construe the colonized as a population of degenerate types on the basis of racial origin, in order to justify conquest and to establish systems of administration and instruction'. Thus, colonial discourse simultaneously constructs indigenous peoples as 'other' *while* producing them as 'entirely knowable and visible' (71). Thus, representations of European superiority and indigenous inferiority sustained relations of domination and control. Through discursive repetition, the inferiority of indigenous peoples came to assume the status of 'fact' on the basis of which governments formulated policies and practices to govern *over* the Indigenous peoples of colonial lands. The processes of government administration, in turn, made the discourses themselves seem appropriate and natural, thus forming an ideological circle of discourse and action, and reinforcing race-based discrimination (Neu and Graham 2006).

The ability of the colonial authorities to control indigenous peoples depended on myriad technologies, amongst which a variety of accounting techniques were significant. This provides the focus of many accounting studies that examine how accounting ideas and practices were central to colonial government discourses, policies, and actions.

The absence of consensus around issues relating to the classification of colonial endeavours, including on spatial and temporal dimensions (Horvath 1972; Loomba 2002) presents a challenge for researchers in this area. Choices relating to the inclusion or exclusion of particular geographical locations and periods may be contestable. In this chapter, we have largely avoided this issue by embracing a substantive, rather than formal, interpretation of colonialism. This results in the inclusion of literature that may be considered to relate to periods *after* the end of colonialism, but that nevertheless typifies how colonial ways of thinking and associated practices – the *substance* of colonialism – often continue beyond the formal (political) end of colonialism. Therefore, some research that is focused on periods after the formal end of the colonial era is considered in the chapter because it identifies

rationalities of social engineering consistent with the colonial mentalities of government experienced in the colonisation of Indigenous peoples in various locations.⁵ This research provides important insights into how governments translated colonial objectives into practices of modernity, demonstrating ways in which colonialism has a ‘continuous legacy ... for Indigenous peoples’ (Pino Robles 2002: 140).

Accounting Studies

Research into the role of accounting in the colonisation of indigenous peoples has concentrated on five key sites of colonialism (and the Indigenous peoples affected):⁶ Australia (Aboriginal and Torres Strait Islander peoples), Canada (First Nations peoples), Fiji (iTaukei peoples),⁷ New Zealand (Māori peoples), and the United States of America (Native American peoples). This research examines the manner in which colonialism was a fundamental aspect of the modern history of each of these nations, and how accounting and accountability mechanisms were central to the power of colonial regimes.

Australia

Research into the Australian setting helps to highlight the central role of accounting systems in colonial discourses, and shows how they may function to mediate indigenous–government relations. Two recent historical studies (Greer and McNicholas 2017; Miley and Read 2018) provide important insights into the use of accounting in the context of the oppression, dispossession, alienation, and disempowerment of Indigenous Australians.

Greer and McNicholas (2017) analysed the use of accounting technologies and information in the implementation and administration of ‘apprenticeship programs’ in New South Wales

⁵ In adopting this approach, we sidestep debates about the distinctions between colonialism, neo-colonialism, and postcolonialism (see Loomba 1998). Rather, we focus on how accounting research has considered the effects of the ‘encounter between peoples ... of conquest and domination’ (Loomba 1998: 2) and, particularly on insights to the implication of accounting ideas and practices therein.

⁶ Considered here in alphabetical order. Included are the five countries on which most of the accounting research in this domain to date has focused. The scope of the chapter *excludes* work that has considered colonialism and its effects in developing and emerging country contexts, for example, where the research focus is *not* on indigenous peoples (such as research set in India, Ghana, Kenya, and the Caribbean, for example).

⁷ The inclusion of Fiji in this chapter might be somewhat contentious given our adoption of the definition of indigenous peoples as being members of present ‘non-dominant sectors of society’ (Martínez Cobo 1983: 50, para 379). This could be regarded as *precluding* studies set in the Fijian context, because Indigenous Fijians themselves occupied a dominant social sector. Indeed, rather than eschew the Indigenous customs of the original inhabitants, British colonial authorities incorporated many into the policies and structures of indirect rule, as well as enlisting the cooperation of the native chieftaincy to govern (Davie 2005a, 2005b; Kaplan 1989). Nevertheless, research in this area is included in the chapter because it represents a significant body of work that provides important insights into how specific accounting practices, laws and policies enabled colonial ideological and political domination, and because it exposes how accounting language and techniques facilitated the integration of these forms of domination into modern contexts.

between 1883 and 1950. These programs involved the forcible removal of Indigenous Australian children from their communities, for placement in government-led labour contracts. Using a theoretical framework that combined Foucauldian notions of governmentality and pastoral care, Greer and McNicholas found that accounting techniques and records helped to create economically-focused accounts of program participants. These ‘individualised accounts’ (1845) facilitated case-by-case management of children and, in turn, generated possibilities for their management as governable subjects across different institutionalised sites. Notably, Greer and McNicholas (2017) also contend that these accounts (and the information they contained) were not simply used as a bureaucratic box-ticking tool for purposes of organising and managing children across different institutionalised sites. Rather, they functioned as means for realising what was regarded as the moral betterment of Indigenous children and monitoring ‘the moral appropriateness of the actions of the employers and the apprentices themselves’ (1861). By recording individual behaviours and transgressions, these accounts functioned more broadly as mediums that sought to re-create and re-shape Indigenous children in accordance with norms of white Australian society.

Miley and Read (2018) investigated the case of Indigenous ‘stolen wages’ in Australia between 1897 and 1972 in order to study the nexus between accounting and stigma. This centred on the compulsory quarantining and controlling of Indigenous Australians’ wages and savings in jurisdictional government-held trust accounts. Miley and Read found that systematic failures to sufficiently implement the regulatory framework surrounding the administration and management of these trust accounts – a crucial element of which was legislatively-mandated accounting practices (such as auditing, and maintenance of records) – helped to create circumstances that supported the stigmatisation of Indigenous Australians by the dominant white populace. While accounting was not seen to be the *cause* of stigmatisation, Miley and Read (2018) found that the breakdowns in accounting mechanisms helped to support stigmatisation by intensifying poverty. This, in turn, served to reinforce pervasive negative stereotypes of the Indigenous Australian population and provided justification for legitimising their ongoing need to be governed by (white) authorities.

Both of the above studies help to illuminate the often hidden power of accounting as a technology that assists those with power to maintain and exercise their authority over non-dominant groups within a society. Distinctively, Miley and Read (2018) show how

accounting and administrative failures help to further contribute to the impoverishment of Indigenous people, whereas Greer and McNicholas (2017: 1844) show how accounting practices were used in an attempt to 're-make and re-engineer' Indigenous Australian children in accordance with Western standards and norms. A unique and particularly valuable contribution from Greer and McNicholas (2017) arises from their approach to conceptualising an 'account' as being something that goes beyond the exclusive measure of financial information into a broad realm of 'scorekeeping' (which may include things such as behaviours).

A number of other studies have researched what may be characterised as the more general interface between accounting, Indigenous cultures, and the governance of Indigenous populations in Australia in the period after colonialism (Chew and Greer 1997; Gibson 2000; Greer and Patel 2000). These studies have concentrated on cultural dimensions that relate to issues such as the use of accounting and related calculative measures to aid in the displacement of Aboriginal cultures, and the potential of Indigenous cultural values to inform new and innovative kinds of accounting practice.

Thinking about these historical studies from a contemporary vantage point, it is clear more studies are needed to investigate the Australian context. The relative paucity of contemporary studies in this area is surprising, considering the (at best) patchy history of Indigenous–government relations in Australia. More generally, much more work is required to render visible the extent of accounting's functioning in the domination and marginalisation of Indigenous peoples in a range of times and places.

Canada

In the accounting literature, the Canadian context is perhaps the most prominent setting for the investigation of the functioning of accounting in the colonisation of Indigenous peoples. Studies in this domain have generated detailed insights into the use of systems of accounting within Indigenous–government relationships (Neu 1999, 2000a, 2000b; Neu and Graham 2004, 2006; Neu and Heincke 2004; Neu and Therrien 2003). This research has helped to enhance understandings of accounting discourses and practices within the British colonial administration of the First Nations peoples of Canada, providing important insights into the historical antecedents of contemporary Indigenous–government relations in Canada.

Significant contributions have been made by Dean Neu and his colleagues, whose work has enhanced our understanding of important theoretical and practical dimensions such as Foucauldian notions of governmentality and the use of accounting as a technology of government. In so doing, these studies have added to our general understanding of how accounting may be used to transform indigenous peoples into governable subjects in a way that also legitimises dispossession, subjugation, exploitation and control.

Neu (1999) showed how a complex array of historical factors in the 19th century helped the British imperialist construction of Canada's First Nations peoples as governable subjects. Accounting technologies were already used to guide decision-making processes in the British Empire, helping to facilitate governance at a distance. After the process of 'discovering' the Indigenous population as governable subjects, accounting technologies emerged as a colonial technology of government and permeated the sphere of Indigenous-government relations.

Focusing on dispossession, Neu (2000b) contended that accounting played a pivotal role in legitimising the 'purchase' of land from First Nations peoples in the 19th century. Neu's detailed historical account of Indigenous-government relations surrounding landholdings in Canada shows how power asymmetries between parties meant that the First Nations people had little choice but to accept payment schemes proposed by the colonial government for the 'purchase' of Indigenous landholdings. This remained the case even where payment methods underpinning these arrangements were subsequently amended, such as changing payments from lump-sum to the payment of an interest component in perpetuity (Neu 2000b: 175).

The role of technologies of government in mediating Indigenous-government relationships in Canada was also examined by Neu and Heinke (2004), who considered two geographically separate groups of Indigenous people in North America (the Oka peoples of Canada and Chiapas peoples of Mexico). Their analysis shows how colonial governments in both settings used accounting technologies *alongside* other methods of control to govern subaltern people in the furtherance of certain administrative ends. These ends included the expropriation of lands and exclusion from certain economic activities. An important contribution of this work lies in the manner in which it examines how technologies of government, in the Foucauldian sense, may operate in conjunction with other methods – specifically techniques of force – in order to control indigenous peoples. Moreover, Neu and Heinke (2004) also suggested that subsequent resistances by the Oka and Chiapas peoples in more contemporary times (the Oka

stand-off in 1990 and Chiapas conflict in 1994) were (in part) a long-term result of the imposition of these techniques of governing during colonial rule. The articulation of this linkage is a key contribution of this work, in that it helps to demonstrate a direct nexus between colonialist endeavours and contemporary issues relating to indigenous–government relations.

Neu and Graham (2004) employed a theoretical fusion of governmentality and modernity in order to investigate the use of accounting technologies by the Canadian Indian Department in the early 20th century, under the leadership of a newly appointed Deputy Superintendent (himself a former accountant). The associated bureaucratic shift in management, alongside other administrative changes, meant that ‘accounting solutions came to dominate the activities of the Indian Department’ (595), both in terms of their internal process and (most importantly) their dealings with Indigenous peoples. Accounting technologies were a key element in the introduction of certain forms of rationality, which, in turn, served to obscure moral dimensions of decision-making and encourage the governance of the Indigenous populations at a distance. One crucial contribution from this study is the focus on key *actors*, complementing the focus on institutions in a number of other studies.

Neu and Graham (2006) examined the use and role of accounting technologies in mediating the Canadian Government’s dealings with the First Nations peoples. The key contribution of this study centres on its ability to ‘analyze simultaneously the macro and micro aspects of governance processes’ (49). In other words, it concurrently traced the role and positioning of accounting technologies in relation to different tiers of governance processes – from federal government legislation (macro), to its enactment and interpretation by the Indian Department, through to implementation by local agents (micro). In adopting this holistic approach, Neu and Graham (2006) showed how accounting technologies were intertwined through numerous tiers of governance processes *and* how accounting was instrumental in defining the limits of policy. Their analysis also shows how accounting technologies helped to facilitate governance at a distance, demonstrating how ‘the agency of the aboriginal people was diminished by accounting, as disabling departmental programs and procedural requirements for the disposal of their own land circumscribed their agency, and helped engender a dependency on government’ (74).

Significant insights from Neu and his co-authors relate to the functioning of accounting techniques in the context of the practices of a particular regime of colonial governance.⁸ Key among the issues identified is the appropriation of Indigenous land and the measurement and/or representation of the values implicit within these exchanges (Neu 1999; Neu and Therrien 2003). This work demonstrates how accounting technologies operated to ‘shape, normalize and instrumentalize the conduct, thought, decisions and of the First Nations peoples in order to achieve governmental objectives aspirations’ (Miller and Rose 1990: 8). Research from Neu and colleagues clearly positions accounting ‘within the processes and practices that permit imperial powers to dominate distant territories and their inhabitants’ (Annisette and Neu 2004: 1). Also making a unique contribution, their research utilises several themes from Foucault and the accounting governmentality literature: government as ‘action at a distance’; the discursive character of governmentality; accounting as a ‘technology of government’; and the optimistic but failing nature of technologies (see Boyce and Davids 2004).

This body of work drawing on the Canadian experience not only highlights ‘accounting’s mediative role in defining power relationships’ (Neu and Therrien 2003: 6) and the pervasiveness of accounting within all levels of colonial governmentality (Neu and Graham 2006), but also exposes the role of accounting in the circumscription of Indigenous agency (Neu and Graham 2006). These studies also evoke theories from the colonialism, genocide and subaltern literatures to address both the structures and consequences of governance. Accounting was central to the targeting of Indigenous peoples as a governable population, and the measurement and fixture of the terms of exchange for land. In addition, accounting was important as a social engineering mechanism for the implementation of colonial policies, and as a discursive field in which the spoils of colonialism were represented, apportioned and rationalised. Accounting technologies facilitated the infiltration of government policies into the minutiae of Indigenous lives.

Fiji

The expansion of British imperial and colonial reach into the Fiji Islands in the latter parts of the 19th century relied on methods of rule that actively encompassed members of the colonised community. Rather than employing conventional methods for controlling the

⁸ The body of the research covers the period up to the date of Federalism in 1900 and is primarily concerned with the policies and practices of colonial governments.

Indigenous population, such as suppression and alienation or segregation, the British strategy centred on the *construction* of hierarchical social structures and geographical regions that placed Indigenous chiefs at the pinnacle of their communities.⁹ The British established control over the Indigenous Fijian population via the formation of alliances with chiefs, facilitating the *indirect* rule of the colonising power (Alam, Lawrence and Nandan 2004; Davie 2000, 2005a, 2005b, 2007).

Davie (2000) illuminated the central role of accounting in supporting imperialism and associated logics in the British colonisation of Fiji. Her work shows how the British imposed ‘foreign’ systems of accounting on Fijian chieftaincy (that is, those designated as elites by the colonialists). These accounting systems were used to create indirect systems of control, through which power was exerted and exploitation of the Indigenous peoples was legitimised, while benefiting a limited number of Indigenous chiefs.

The role of accounting in supporting British regimes of indirect control in Fiji was also examined by Davie (2005a). This study utilised theories of citizenship to highlight how the creation of class-based stratifications of the Indigenous population utilised accounting calculations and technologies (Davie, 2005a).

The role of accounting in colonial endeavours in Fiji was revisited by Davie (2007), showing ‘how the legislation of communal arrangements led to social structures based on exploitative and oppressive acts, while relying on accounting calculations to divert attention’ (257). This study makes an important contribution to the accountability literature on colonialism, because it develops further understandings regarding ‘accounting’s complicity in Britain’s social engineering efforts in Fiji’ (273). In particular, it adds visibility to the value-laden nature of accounting – specifically, the propensity to *misperceive* it as a neutral technology – and shows how it may serve to construct certain realities that mask issues of exploitation and coercion.

The *post*-colonial Fijian context formed the focus of a case study presented in Alam et al. (2004), which investigated the nexus between colonial accounting practices and present-day management accounting control systems in the Fiji Development Bank (FDB). Crucially, the

⁹ Although they were embraced by the Indigenous populace, these structures did not exist before colonial rule (Davie 2007: 261). This approach was similar to that adopted by other colonial powers (Germany and then Belgium) in their rule in Rwanda – constructing a Hutu, Tutsi and Twa tribal divide (Eltringham 2006).

authors found that ‘historically constituted political, land, race and other customary Fijian structures are drawn upon, which in turn reproduces these structural components of the Fijian social system’ (Alam et al. 2004: 154). In other words, features of colonialist rule permeated into modern-day accounting practices and served to manufacture an outlook that these conventions are indelibly Fijian. Alam et al. (2004) suggested that this, in turn, helped to legitimate colonially-imposed constructions surrounding racial stratifications, and hindered nation-wide economic prosperity.¹⁰

The FDB also formed a locus of investigation for Irvine and Deo (2006). In this case, however, the impacts of theory selection in qualitative research was emphasised by the authors, considering alternative theoretical lenses (and levels of theorisation) as applied to the case study particulars. Irvine and Deo demonstrated how the same case study, when considered from alternative perspectives (here, Marxian and Weberian), may lead to alternative conceptions of the role of accounting. Specifically, the Marxian lens, as was employed by Alam et al. (2004), saw accounting as denoting an ‘oppressive instrument of domination’; whereas a Weberian interpretation highlighted a ‘conciliatory and facilitating role’ (Irvine and Deo 2006: 223).

More recently, Davie and McLean (2017) investigated the role of accounting in disabling the agency of Indigenous peoples of Fiji under British colonial rule. They showed how the introduction of systems of accounting (purported under the semblance of a civilising policy) by the colonial power facilitated the ‘cultural hybridisation’ of Indigenous peoples by uprooting longstanding norms, traditions and habits, and demanding the reorganisation of systems of governance in accordance with Western standards of financial accountabilities. The imposition of colonial administrative systems of accounting were thus seen as principal instruments for enabling control and domination over Indigenous peoples, and dismantling and alienating them from their antecedent identities.

The range of Fijian-focused studies illuminates the fundamental importance of understanding the historical social, political, and economic contexts, and of taking account of both distinctive features of specific sites of investigation and the common threads occurring across

¹⁰ Echoing the findings of Davie’s (2000) earlier work, Alam et al. (2004: 136) also referred to the power dimension of the cooperation of the chiefs: ‘Fiji’s annexation to the British Crown was mainly on the grounds of some influential chiefs (being) unable to maintain their power against their rivals and to control considerable European settler population in the early 19th century’.

different sites. British expansion into Fiji during the late-19th century depended on the (re)construction, collaboration, and cooperation of a hierarchy of chiefs, rather than on traditional colonial practices of subjugation and exclusion of the Indigenous population (Davie 2000, 2005b). These studies reveal the multifaceted and strategic nature of colonial rule, and highlight the perpetration of colonial institutions and structurally racist practices that persisted in state-owned and controlled organisations, and in Fijian society generally, after the formal end of colonial rule.

Importantly, research on Fiji clearly demonstrates the centrality of accounting and accountability processes to colonial administration, used to justify programs on various accounting-based criteria, including efficiency and cost minimisation. Thus, specific accounting practices and concepts may be central to ideological and political domination, and may be integrated into modern contexts. In the Fijian case, racial stratification by colonial powers exploited the chiefly system; laws and policies had a racial focus that not only ensured the cooperation of the Indigenous elite, but also became embedded within modern Fijian governance practices. This became a colonially imposed ‘system of socio-racial relations and ownership [that was] re-articulated and sustained in a capitalistic framework’ (Davie 2005b: 553). Discourses and practices of accounting have facilitated the translation of race-based mentalities of governance, both colonial and modern, into ‘an organising principle of a society’s investment and development policies’ (Davie 2005b: 573).

New Zealand

The colonisation of New Zealand followed a distinctly different pattern from that of the other countries considered in this chapter, because the significant influx of European (primarily British) settlers came *after* the signing of the Treaty of Waitangi in 1840.¹¹ The Treaty, agreed between British Crown representatives and a number of Māori chiefs, came to be regarded as New Zealand’s founding document. Despite the existence of the Treaty, which recognised Māori rights and authority over land, sources of food, and valued elements of culture, the overriding aim of the subsequent ‘white’ colonisation of New Zealand was to assimilate and ‘Europeanise’ Maori people’ (McNicholas et al. 2004: 61). This was so successful that by the late 20th century, Māori culture and way of life was under severe threat

¹¹ McNicholas, Humphries and Gallhofer (2004: 59-63) provide a succinct, but highly relevant, overview of the colonial history of New Zealand, highlighting some of the significant elements that have been taken up in various accounting studies of this setting.

and ‘it became apparent that the assimilation policy had proved to be highly destructive to Maori society’ (ibid). Māori people became more politically active, and the Treaty was resuscitated as an active and legally-binding document under which Māori retained certain rights and authority, generating greater Māori social, cultural, and political awareness.

This unique history in New Zealand provides a fascinating setting for a number of studies that have explored various aspects of the use accounting in the processes of colonisation, dispossession, and assimilation. More recently, accounting research has included important explorations of the potential for Westernised accounting to learn from aspects of Māori social, cultural, and business practice.

Jacobs (2000) explored accountability obligations and practices pertaining to the Treaty of Waitangi. The analysis reveals that while certain obligations under the Treaty were auditable (and therefore offered mechanisms for adding visibilities to the concerns of Māori peoples), they were seen to offer a partial accountability as they focused on accountability *for* the Māori peoples, but largely ignored accountability *to* Māori peoples (Jacobs 2000: 376-77).

Hooper and Kearins (2008) investigated the role of accounting in the compulsory acquisition of Māori land by the New Zealand government in the late 19th and early 20th centuries. Their work revealed how accounting expertise was embroiled in a broad political approach to governance via ‘expertocracy’. More specifically, it showed how accountants and systems of accounting helped to legitimise the dispossession of Māori lands by creating an aura of expertise in realms of political decision-making. This helped to create the perception that they were ‘the purveyor of a supposedly objective truth’ (1246) and that decision-making was removed from the contestable, political realm. Accounting and calculative processes enabled government to ‘remain figuratively at a distance’ (1252) from the mechanisms of exploitation and dispossession, albeit that they were responsible for those very same mechanisms. This paper is one of several important studies focused on the use of accounting in the creation of ‘regimes of truth’ that enabled the dispossession of Māori lands in New Zealand (Hooper and Kearins 1997; Hooper and Kearins 2004; Hooper and Pratt 1995; Kearins and Hooper 2002).

McNicholas et al. (2004) researched the experiences of Māori women in the accountancy profession as a means of understanding the impacts of colonialism on their lives and, more generally, their culture. Interviews with Māori women offered a unique voice that highlighted numerous concerns regarding the persistent impacts of colonialism – in particular, issues

surrounding the assimilation of Māori women into Western capitalist culture. McNicholas et al.'s analysis illuminates important challenges associated with incongruences between Māori culture and Western organisational culture, and how the former tends to be silenced by the 'mono-cultural staff systems and practices' (89) of many organisations and the accountancy profession more generally (cf. Chua 1996). The paper offers valuable insights by highlighting the enduring nature of colonialism and showing how the mentalities of these endeavours persist, albeit in a more nuanced way, in present-day settings.

Some recent studies have examined various aspects of contemporary accounting and business practice in New Zealand, focusing on attempts by Māori people to counter the impacts of colonialism and to recover important aspects of their culture. This work is solidly set against the backdrop of the historical effects of colonialism, but it also seeks to advance the accounting and related business agendas by considering how Indigenous values and approaches are today being recovered and renewed for the Māori people. Significantly, it further considers how aspects of Māori culture might be adopted and adapted in wider New Zealand society, in a way that enhances New Zealand life more generally.

Craig, Taonui and Wild (2012) examined the fundamental accounting concept of an asset by exploring how this idea may be understood by reference to *taonga* – the closest term to 'asset' in Māori language and culture (1026). The authors' critique of this taken-for-granted concept helps to lay bare the individualistic and economically-centric approach to wealth and value enshrined in Western accounting systems and opens possibilities for alternative approaches and understandings of accounting concepts based on an alternative set of guiding principles. The paper presents an interesting exploration of Māori attempts to recover control over important aspects of their culture that were lost during colonisation, overcoming problems of cultural appropriation and misappropriation of Indigenous knowledge.

Accounting and accountability reports were problematised from an Indigenous vantage point by Craig, Taonui, Wild and Rodrigues (2018). In this paper, the authors explored the annual reports of four Māori-controlled organisations to see how three core values seen to be central to Māori culture permeated accountability reports. These values are: *wairuatanga* and *tikanga* (spirituality and customary belief); *whakapapa* (inter-generationalism and restoration); and *mana* and *rangatiratanga* (governance, leadership and respect). Examining particular aspects of wider Māori attempts to recover lands and *mana* lost in colonisation, this work highlights

the mono-cultural dimensions associated with Western accounting practices and illuminates the possibilities for accountability reporting guided by Indigenous values.

USA

Accounting and accountability research has also examined issues of colonialism in the context of the USA. This research, while often focused on culturally and geographically distinct Indigenous peoples, nevertheless illustrates commonalities by showing the central role that accounting may play in rendering possible acts of controlling and governing others.

Preston and Oakes (2001) investigated the US Government's use of accounting technologies in 1930s discourses and decision-making surrounding the case of the Navajo Reservation in the Southwest of the country. They found that surveyor reports centred on 'rationalized and scientific' (60) methods of reporting served to construct the 'realities' of this reserve, including the 'economic representation and construction of the Navajo' inhabitants (53). This approach to reporting was partial and devaluing as it served to silence the 'voice[s] of the Navajo' (Preston and Oakes 2001: 47). It also helped sanction and legitimise subsequent interventions and regulations by Government on this reserve.

The focus of Preston (2006) was also on the Navajo Reservation. In this study, the emphasis shifted away from the (re)presentation of the Indigenous peoples through a financial lens, towards an investigation of how accounts and accounting numbers may serve to legitimise actions and decisions – crucially, both at a distance *and* locally. Informed by Latour's work, this study demonstrated how accounts were returned to the (metropolitan) centre, rendering the Navajo lands and their occupants governable. These accounts were used to claim that Navajo livestock were detrimentally impacting a nearby Government project, providing the principal basis on which the US Federal Government decided to sanction a substantial livestock reduction program on the Navajo Reservation. This action was seen to be permissible by the government because the accounts relied on market value for measuring the significance of livestock; but they overlooked the multifaceted social, spiritual, and wellbeing values of livestock to the Navajo people (Preston 2006: 572). Perhaps most importantly, Preston (2006: 577) found that these accounts may also operate 'locally [in] securing acceptance' for this program by many Navajo people, as well as representing mechanisms for 'shoring up and justifying the decision to take action when things go wrong'. This study provides important insights into how accounting representations were translated into actions,

and economic accounts ‘became entwined in other strategies’ employed ‘to ensure that action at a distance was taken, enacted locally and preserved’ (Preston 2006: 560).

Holmes, Welch and Knudson (2005) examined colonial accounting practices in the context of Spanish dealings with the Coahuiltecan Indians in ‘New Spain’ (modern-day Texas) during the years 1718 to 1794. They contend that numerous missions controlled and managed by the colonising power imposed systems of accounting on the Coahuiltecan people. These served as means for both facilitating the dispossession of resources and indoctrinating Western standards and fiscal and economic practices aimed at shaping the ‘mentalities and practices of the indigenous peoples’ (Holmes et al. 2005: 134).

Thornburg and Roberts (2012) examined accounting practices in the context of Western colonialism in Alaska. Focusing on the US Government’s enactment and application of the Alaska Native Claims Settlement Act, they found that this legislative mechanism helped to facilitate the economic assimilation of Native Alaskans, including via the dispossession of their lands. The key strategy was the establishment of corporate entities that vested stockholdings to Indigenous persons *only* when they relinquished rights to future land claims. Thornburg and Roberts (2012) suggested that the formation of these Alaska Native Corporations (ANCs) imposed corporate accounting and reporting requirements that, in turn, generated ‘conflict in personal values ... [as they] attempted to reconcile their cultural beliefs with their newly acquired interest in capitalist enterprise’ (208). ANCs helped to create class divides amongst Native Alaskans and transformed ‘the Alaska Native shareholder into an object with which the state and industrial interests can negotiate in order to commercialize the resources in Alaska and further the national interest of America’ (Thornburg and Roberts 2012: 212). The US Government viewed the corporate form of land claim settlement with Alaskan Indigenous peoples as ‘a technological improvement in American colonialism’ (206).

These studies make an important contribution by identifying the role of accounting records in the construction and representation of indigenous peoples, and the consequences for their lives and wellbeing. This research also attests to the ongoing nature of colonial practices and accounting after the formal end of colonialism, providing insight into the historical lineage of practices that persist in contemporary settings. Thus, this work helps to situate our understanding of the present and provides a historical echo of current governmental

approaches to indigenous peoples and other marginalised populations. For example, Preston and Oakes (2001) demonstrated how the construction of the Navajo as an ‘economic problem’ enabled the government to seek an economic solution to the poverty and social disadvantage of the Navajo people. This was ‘an elaborate construction’ (53), and financial accounts ‘were the key element in the construction of an economic solution’ (57). Although the ostensible intent of the Navajo documents was to save the ‘Indian’ (sic) from himself, by effecting a change in the Navajo lifestyle (put purely and simply: social engineering), this intervention proved disastrous for the Navajo people, and the effective result of the economisation of their existence was even greater financial disadvantage and increased dependency on government support.

Discerning the Place of Accounting

As the foregoing review indicates, accounting studies of colonialism and indigenous peoples provide a range of important and significant contextual insights into the social, political, and cultural functions of accounting. Considering this work as a whole, we see three general themes that have significantly animated these studies and enhanced their insights into the place of accounting in this setting: (1) The discursive nature of accounting itself, and the infusion of accounting into wider discursive formations; (2) The way accounting has mediated and rationalised Indigenous–government relations under (and subsequent to) colonialism, with accounting technologies being central to key aspects of the processes of government itself, and (3) The implication of accounting in various contexts of power, such that accounting itself becomes a form of power. Under the aegis of each of these themes, we can discern how research brings to light the complex and multifaceted functions of accounting in relation to numerous elements of discourse, government, and power.

Accounting and/as Discourse

Foucault (1991b) identified the importance of *discourses* to our ability to understand the practices of government, because discourses are central to the constitution of subjects. Discourses ‘found, justify and provide reasons and principles’ for the practices of government (Foucault 1991b: 79). Building on this notion, Miller and Rose (1990) highlighted the importance of discursive frameworks to the practices of government, suggesting that it is through a wider discursive field, which includes accounting language and discourses, that governments are able to conceive of and articulate what come to be regarded as ‘the proper ends and means of government’ (5).

The importance of accounting language, as a part of wider discursive formations, to the practices of colonial government is borne out in a number of the accounting studies featured in this chapter. Research shows how, through language and discourses imbued with racial stereotypes, unequal power relations between particular Indigenous peoples and colonial powers were inscribed into reality. Discursive regimes actively constructed and maintained seemingly immutable hierarchies of race, upon which authorities premised colonial policies and practices. Studies show how authorities created and recreated racial inferiority through the normalisation of particular views of Indigenous (in)capacity that prioritised the interests of ‘the "white" settlers sent to the colonies’ (Neu 2000b: 167).

Studies also highlight the wider discursive formations at work in colonial contexts. As Neu (2000b: 167) notes, the construction of Indigenous peoples as ‘inferior’ and ‘savages’ was associated with a wider discursive formation centred on a notion of the ‘right manner’ for governing. The latter constituted particular Indigenous peoples as a problem for government, while simultaneously prioritising colonial interests. Initially, representations of indigenous inferiority encouraged the implementation of policies deemed appropriate for peoples for whom extinction was regarded as an ‘inevitable destiny, decreed by God or by nature’ (McGregor 1997: ix). However, the failure of Indigenous peoples to die out as expected did not result in a transition to more enlightened government policies, even with the decline of the ‘doomed race theory’ (McGregor 1997). Rather, the presumption of indigenous inferiority continued to dominate, albeit under the guise of a ‘civilising mission’, which itself was based on a presumption of innate inferiority of Indigenous cultures and lifestyles, and, thereby, peoples. Consistent with the civilising mission, social technologies such as accounting and law were, and continue to be, used to compel Indigenous peoples to conform to the dominant culture and economy (Bird 1987; Greer 2006; Greer and McNicholas 2017).

While accounting research is naturally concerned with the centrality of accounting discourses and techniques in the relations between colonisers and indigenous peoples, a significant aspect of this discursive theme is the circularity of colonial frameworks. That is, the research shows that discursive frameworks of colonialism not only provided the *conditions of possibility* for the introduction of specific practices such as accounting to translate policies into practice; they also provided *rationalisations* for the impact of these same policies; and thus the *justification* for further interventions. The notion of ‘presents’ used to describe payments for land to First Nations peoples in Canada (Neu 2000b) provides a clear example

of this circularity of discourses and the essential enmeshing of accounting discourse within the logic and practices of colonial systems of government. Neu (2000b) revealed the changing purposes served by accounting in the distribution of 'presents', including: the measurement of the terms of exchange over land; the practices for achieving these exchanges; and the rationalisation and justification for the values of exchange. Moreover, these exchanges were predicated on a wider discursive formation of Indigenous peoples as uncivilised and dependent on the government for support.

The role of accounting in creating justifications for initial and continued inventions in the lives of Indigenous peoples in the discursive practices of colonialism are not limited to one context. Accounting systems and information have been revealed to be instrumental in legitimising attempts to transform the economic behaviours of Indigenous peoples in Australia, ostensibly under a 'moral betterment' guise (Greer and McNicholas 2017). In the geographically distinct domain of the USA, Preston and Oakes (2001) showed how accounting technologies helped render an economic construction (that is, a representation) of the Navajo people, which in turn, created the possibilities for economic solutions (specifically, intervention) to issues on reservations, thus necessitating a situation whereby the 'Navajo were [needed] to be saved from themselves' (Preston and Oakes 2001: 40). Studies such as these show that accounting discourses, situated in the logic and practices of colonial systems of government, transcend both time and space.

The preceding discussion identifies two important aspects of accounting research on colonialism and indigenous peoples. The first of these relates to how the discursive social construction of particular Indigenous identities as inferior and non-citizens underpinned colonial systems of government. Particular representations of indigenous peoples as a 'problem' requiring government action arose out of social and governmental practices rather than reflecting 'facts' (Bacchi 2009, 2013; Boyce and Davids 2004). These problematisations reflected particular attitudes towards Indigenous peoples and were essential to the ability of governments to intervene and control the populations in order to obtain control of Indigenous lands. Within the culture of colonialism, accounting discourses and practices helped structure and rationalise particular problematisations of Indigenous peoples, while facilitating the expropriation of the 'spoils of colonialism' (Neu 2000b: 182). This mode of representation of Indigenous peoples as a 'problem' was typically adopted by colonial governments, and continues to be used in contemporary settings as a precursor to particular kinds of

government action, such as the ‘intervention’ into Indigenous communities in Australia (Calma 2010) and the invention of individualised regimes of responsibility and accountability (Lawrence and Gibson 2007; Watson 2004).

Preston and Oakes (2001) provide an example of the importance of particular representations of Indigenous peoples to Indigenous–government relations, and the resultant effects on the life experiences of Indigenous peoples (in this case, the Navajo people). They observe that, in order that ‘the Navajo ... be saved from themselves ... A rationalized economy had to be constructed in terms of income and consumption and a new economic identity, namely that of a consumption unit, had to be forged for the Navajo’ (60). The authorities sought an economic solution to the ‘Navajo problem’, and this necessitated an economic reconstruction of the Navajo people. Numbers, accounts, and the like represented what came to be ‘real’, offering an economic ‘window on the world of the Navajo’ and substituting Anglo-American understandings for Indigenous ways of life and identities even as they claimed to ‘reveal’ the latter (ibid.).

The second aspect concerns the role of accounting as both discourse and technique. While governments used accounting discourse to *rationalise* policies, accounting techniques and calculations helped to *constitute* policies as well as *translate* policies into practice. In effect, policy ‘ideas’ depended on practices such as accounting to exist and these practices in turn ‘shape[d] the possibilities of policy, and help construct the decision set of policy makers’ (Neu and Graham 2006: 51).

Accounting and/as Government

At the core of many of the papers reviewed in this chapter are conceptions of accounting as a technology of government, consistent with the notion of governmentality developed by Foucault (Greer and McNicholas 2017; Neu 1999, 2000a, 2000b; Neu and Graham 2004, 2006; Neu and Heincke 2004). Governmentality, according to Foucault (1991a: 102), broadly refers to an ‘ensemble formed by the institutions, procedures, analyses and reflections, [and] the calculations and tactics that allow[s] the exercise of this very specific albeit complex form of power’. This perspective takes as its focus populations, attempting to ensure that ‘the greatest possible quantity of wealth is produced, that the people are provided with sufficient means of subsistence, [and] that the population is enabled to multiply’ (Foucault 1991a: 95). Yet for Foucault, as Neu and Graham (2006: 50) observe, the focus of government is not

simply people, but rather ‘a complex of people-and-things [such as customs and habits], a complex that must first be constructed by the technologies with which government represents the objects of governance’.

Miller and Rose (1990) used the term ‘technologies of government’ to describe the variety of techniques that governments rely on to represent the objects of government and to influence and shape the actions and conduct of subjects. Modes of calculation are central to ‘acting upon individuals, entities and activities in conformity with a particular set of ideals’ (Miller and O’Leary 1994: 99). This mode of analysis may be distinguished from that in which power is implicated in ‘a simple and direct physical determination’ of the objects of power (Boyce and Davids 2004: 7). While Rose and Miller (1992: 183) observe that the list of possible mechanisms available to authorities is both ‘heterogeneous and in principle unlimited’, figuring prominently on their list of technologies are the techniques and practices of accounting, and ‘the inauguration of professional specialisms and vocabularies’, which help make government possible.

Accounting studies of colonialism and indigenous peoples document how colonial authorities used accounting technologies at almost every step of the process: to institute government, to deploy programs, to construct Indigenous peoples as the object of government, and to account for the financial consequences of government actions. In other words, the foregrounding of accounting as a technology of government in this frame of analysis has elucidated the salience of accounting language and techniques in the ability of colonial authorities both to *imagine* policies and to translate them into *practice*.

This theme of governmentality also highlights the instrumentality of accounting in extending the dominion of colonial governments through a diverse group of agents. Neu (1999) for example, documents the importance of indirect agents such as religious organisations to the ability of colonial government to function in relation to Indigenous peoples.

Accounting and/as Power

Extending on the above, accounting research also illuminates important dimensions of the operation of power in colonial settings. This third theme evident in studies of accounting and colonialism and indigenous peoples renders visible the role of accounting as a mediating force and, in this context, its function in the disabling of Indigenous agency. In Foucauldian terms, power invokes the subjectivity of citizens and relations of power operate to ‘invest the

citizen with a set of goals and self-understandings' (Cruikshank 1999: 41). Notably, relationships of power are reproduced not only through institutions but also through practices of government. Thus, these studies provide insights into the way government seeks to shape human conduct and to structure the possible field of action of a subject population.

Neu and Graham (2006) provided evidence of the functioning of power relations within accounting-based governance processes related to the activities of the US Government's Indian agencies. Their examples of how accounting methods were used to help convert First Nations peoples into economic citizens documented how the enlistment and enabling of these agents often had 'the effect of disabling' (52) Indigenous agency. Moreover, this 'narrowed the domains in which indigenous peoples could exercise agency, and functioned as an ideological circle ... that rationalized both the government's paternal attitudes and the need for further government control of indigenous affairs' (Neu and Graham 2006: 73). Their analysis also rendered visible the salience of accounting technologies to mutually sustaining webs of observation and discipline, enlisted, in this case, to teach the Indigenous peoples 'how to handle' money (63).

Conclusions and Possibilities for Future Research

While the absolute number of studies investigating accounting and accountability issues relating to colonialism and indigenous peoples has increased since the publication of the first edition of the *Routledge Companion* in 2009, overall the amount of historical and contemporary research in this field remains limited. This is both unfortunate and surprising, given the importance and potential fruitfulness of this research agenda, the insights it has generated to date; and the contemporary socio-political significance of the issues examined – for many settings and countries. Considerable opportunities for future research exist and many questions remain unexplored and unresolved. There is much more to understand about the relationship between accounting and indigenous peoples, in the context of colonialism as well as in other more contemporary contexts. To encourage further investigations we conclude the chapter by identifying key areas for both expanding and supplementing the research agenda.

Expanding the Geographical Gaze

The literature would benefit from research focused on non-British, non-Anglo colonialism (Buhr 2011; Walker 2008). For example, unique insights could be gained from an exploration

of the accounting and accountability dimensions of the actions of other major European and Asian powers such as: Belgium (e.g. Congo); the Netherlands (e.g. Dutch East Indies); France (e.g. West Africa; Equatorial Africa; and parts of Northern Africa); Italy (e.g. Libya and Eritrea); Spain (e.g. Morocco); and Japan (e.g. Korea and Taiwan).¹² New research investigating these contexts would not only address gaps in our present understandings, it would also create opportunities for comparisons and contrasts with existing literature on British colonialism. Furthermore, research into previously underexplored or overlooked sites may create opportunities for new authors to enter the field and therefore broaden the scope of contributors in the extant literature.

Cross-geographical comparisons could represent a particularly salient line of investigation, given that one theme emerging from the analysis in this chapter relates to the prevailing role of accounting in colonial discourses across space and time. Research investigating disparate contexts (such as Australia and Canada) illuminates noticeable commonalities in the mentalities and practices of colonial governments. Exploration of these consistencies has great research potential because it could help to show the pervasive and transcendent nature of accounting practices through processes of colonialism and the mediation of indigenous–government relationships more broadly. Cross-geographical comparisons would equally afford the possibility for examining differences and similarities in the manner in which authorities imagined Indigenous peoples as subjects of government, and in the practices enacted to achieve the government of the Indigenous peoples.¹³

Notwithstanding the benefits of research into previously overlooked geographical locations, the extant literature is also suggestive of the need to continue to explore particular sites of governance that have been considered to date. For example, the administration of Indigenous peoples in Australia has largely been the responsibility of different states and territories

¹² This suggestion may relate more to the accounting history literature on colonialism more broadly, rather than the specific focus of this chapter on colonialism and indigenous peoples. In relation to the latter, however, the Spanish and Portuguese Empires, for instance, had profound effects on Indigenous peoples in Latin America. Therefore, from a broad accounting history perspective, as well as from the perspective of colonialism and indigenous peoples, research that seeks to add to our understanding of the role of accounting in these contexts would be welcome.

¹³ There may also be interesting insights to be gained from examining how colonialism in countries such as Canada, New Zealand, Australia, wherein the English colonised (settled) and established their culture over time through the process of the British (and their descendants) becoming the *dominant people* of the country, differed (or not) from the experience in India, Nigeria, and similar sites where colonial rule involved the forcible imposition of British institutions and norms on the majority population, with many of these norms persisting in the post-colonial era.

throughout much of the country's colonial history (see Greer 2009). Broader, deeper, and more diverse studies into geographical settings already explored would enable us to obtain additional insights into specific and local manifestations of colonial mentalities, and inform the literature by highlighting contextual differences and transitioning away from a homogenous view of governance across different settings.

Diversifying Theorisation

The adoption of any particular theoretical lens, and associated assumptions about reality, society, human nature, and knowledge (Burrell and Morgan 1979), has a profound impact on the interpretation of the subject matter under examination (Baxter and Chua 2003; Broadbent and Unerman 2011; Irvine and Deo 2006; Merino 1998). A prominent theoretical framing of the extant literature is Michel Foucault's work on governmentality. This approach has proven both productive and insightful in relation to the manner in which colonial authorities seek to shape the behaviours and activities of individuals. However, some key aspects of governmentality – such as space and spatial concepts – appear to have been largely overlooked in the research conducted so far. Introducing spatial thinking and methods of analysis could help with both physical (such as design configurations) and non-physical (spatio-temporal) understandings and interpretations of the social processes that constitute colonialism. This line of analysis could also benefit from recourse to the writings of other notable contributors to the sociology of space, such as Henri Lefebvre, Edward Soja, and David Harvey.

Forms of power are central to Foucauldian analysis generally, but they represent particularly critical focal points of analysis under the particular theoretical conception of governmentality (Boyce and Davids 2004; Dean 2010; McKinlay and Pezet 2010; Spence and Rinaldi 2014). Given that (uneven) power dynamics are evidently at the heart of many problems in indigenous–government relationships, it is surprising that recourse has not yet been had to other important theoretical approaches to the analysis of power, such as the influential work of Steven Lukes or Stewart Clegg. Use of works such as Lukes' (2005) *Power: a Radical View* and Clegg's (1989) *Frameworks of Power* may present fertile avenues for further exploration, as they offer analytical frameworks that transcend particular theories for which power dimensions are important.

Alternative theoretical perspectives informed by the broader socio-political, and political-economic realms also offer stimulating prospective avenues for future research. Marxist theories represent one such possibility for enhancing understandings of the junctures between accounting, colonialism and indigenous peoples. Although some prior work has embraced a Marxian analysis of imperialism or colonialism (see Hoogvelt and Tinker 1978; and Fleischman et al. 2013), the broad theoretical strands of Marxian analysis remain largely overlooked and underexplored.

Marxian-*inspired* theoretical standpoints have also not featured to date. Future research may find it useful to draw on scholarly works that stem from the Critical Theory legacy of the Frankfurt School, such as the work of Max Horkheimer on ‘reason’ and Theodor Adorno on ‘culture and homogenisation’. Antonio Gramsci’s work on cultural hegemony and subaltern identity could also help to open up new avenues of critique and investigation. Overall, a more diverse set of critical theoretical lenses would create opportunities for new contributions that inform and extend present understandings in the extant literature.

Adoption of postcolonial theorisations such as those of Gayatri Chakravorty Spivak also offer opportunities to expand the consideration of the subaltern concept and generate further critical analysis – in particular, to show the doubly repressed nature of certain subaltern groups (for example, women may be oppressed by colonialism *and* discursive institutions). More generally, further consideration of manifestations of postcolonialism as the continuation of colonialism following its ‘formal’ (or political) end with the granting of self-rule may offer insights into how colonial subjugation can be transformed into a form of ‘self-imposed’ colonialism wherein former colonial subjects ‘take on’ the identities imposed upon them. The prior accounting literature on subalternity (Graham 2009; Neu 2001; Neu and Heincke 2004; Wickramasinghe and Alawattage 2009) points in this direction, and may tie in nicely with developments in silent, shadow, and counter accountings (Boyce 2014; McDonald-Kerr 2017) insofar as these may involve giving voice to the oppressed.

Methodological Innovation

Alternative methodological dimensions represent another area that is ripe for future studies of the accounting history of colonialism and indigenous peoples. The contentions of Buhr (2011: 152) that there should be an increased focus on ‘accounting "by" Indigenous peoples rather than accounting "for" Indigenous peoples’ in the literature, continue to be relevant.

While some recent research has started to address this lacuna (Lombardi 2016), this aspect of the literature nevertheless remains limited in both quantity and scope. More research along these lines has the potential to offer valuable insights because it would help to give ‘voice’ and ‘visibility’ to Indigenous persons, while transitioning away from the colonial-centric standpoint that dominates the existing literature.

This overarching research strategy broadly aligns with (and thus may be informed by) the emergent literature on silent, shadow and counter accounting, which seeks to shift and reorientate the analysis and production of accounts beyond traditional domains of powerful and dominant parties (Boyce 2014; McDonald-Kerr 2017). These types of analysis may help to create new ‘spaces’ of opposition and create alternative ways of ‘speaking back’, which may address questions of whether there were any attempts by Indigenous peoples (or others) to resist or counter the hegemonic governmental forces focussed on accounting.

It is interesting, but perhaps unsurprising, to observe that the extant literature has predominately focused on *indigenous–government* relationships in order to explore accounting and accountability issues. This is an obvious focus given the central role of governments in ‘mediating’ relationships between the colonialised and colonisers. There nevertheless remains substantial scope for enriching the extant literature by broadening these research forays into critical explorations of the roles of other key actors and private institutions, including corporations.

Some of the prior literature has already demonstrated the insights to be gained from research that shifts the focus away from specific organs of ‘state government’. Neu and Graham (2004), for example, examined the key role of an individual player, Deputy Superintendent Scott in the Canadian Indian Department in the early 20th century, and Hooper and Kearins (1997) focused on the activities, accounts and records of an early and wealthy New Zealand colonialist, Sir Donald McLean. This actor-centred mode of analysis has yielded interesting analytical insights that highlight the role of individual agency in colonial discourses, and there is further potential for more research endeavours along similar lines. It should, however, be noted that, while examination of individual (and collective) agency may help to cultivate further insights and understandings, this must remain just one element in the broader social, political, administrative contexts of colonial discourses.

Extending on the above, there has also been limited research that focuses on the role of private corporations and other institutions as key actors in colonial discourses. It is clear that colonialism is far too complex a process to understand solely by reference to the discourse of governmental institutions and although some research has ventured into this area (Thornburg and Roberts 2012), the quantum of studies remains limited.

Closing Thoughts: Rediscovering Accountability

The overall lack of accountability theories and frameworks used in the literature on accounting and indigenous peoples and colonialism represents a particularly noteworthy lacuna. Perhaps this is because this notion is somewhat taken-for-granted in the broader accounting field, but there is value to be gained from examining, and perhaps problematising, the very notion of accountability (Boyce 2014; Gray 2006; Roberts 1991). More studies that adopt theoretical vantage points around the idea of ‘accountability’ are surely needed, because it is a *lack* of accountability that seems to be at the core of many issues raised in the literature.

There is also a noticeable lacuna in the literature pertaining to *pre-colonial* approaches to accounts and accountability (Annisette 2006; Buhr 2011; Walker 2008). A new research agenda in this area has the potential to better inform and enlighten existing and future accountability research examining colonialism, partly because it would help to create an improved vantage point from which existing research might be better understood and contextualised. Explorations into this arena have the potential to reveal pre-colonial approaches to record keeping, systems of accounting, and understandings of accountability. This research would undoubtedly face challenges (including access to sources such as archival materials), yet, to the extent that these problems could be overcome, there is considerable potential to develop novel insights into antecedent systems of accounting by Indigenous peoples. In addition, further studies along the lines of Craig et al. (2012, 2018) that examine attempts by Indigenous peoples to recover and enhance key elements of their (pre-colonial) culture have the potential to inform the ongoing development of accounting in contemporary settings.¹⁴

¹⁴ Gallhofer, Gibson, Haslam, McNicholas and (1997), and Greer and Patel (2000) also provide excellent explorations of this important domain.

Perhaps it is the pervasiveness and historical significance of colonialism itself that has brought us to a position where we know very little about pre-colonial Indigenous approaches to accounts, accounting and accountability. As we have observed, some recent studies have started to develop a contemporary research agenda in this area.

There is much to learn in relation to the history of the lands we currently inhabit, and of their original peoples. Through their further study we are likely to find some energising and exciting ways to challenge our own sedimented styles of thinking about, and doing, 'accounting'.

Key Works

Annisette, M. and Neu, D. (2004) Accounting and Empire. *Critical Perspectives on Accounting*, 15 (1): 1-4. Editorial introduction to a special issue that brings together papers exploring the role of accounting in the furtherance of British imperialist endeavours.

Buhr, N. (2011) Indigenous peoples in the accounting literature: Time for a plot change and some Canadian-inspired suggestions, *Accounting History*, 16 (2): 139-60. This article provides a detailed overview of the accounting history literature pertaining to indigenous peoples.

Gallhofer, S. and Chew A. (2000) Introduction: Accounting and Indigenous Peoples, *Accounting, Auditing and Accountability Journal*, 13 (3): 256-67. Editorial introduction to a special issue that contains a variety of articles introducing readers to the area.

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