

# A systematic literature review of Indigenous peoples and accounting NZMAC, 2022

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TE WHARE WĀNAKA O AORAKI



**Motivation**

**Research  
method**

**Implications**

*“It may take another 200 years to achieve the same quality of life indicators as those of non-Indigenous peoples, but an initiative to create change in the space of accounting is urgently needed”.*

- Lombardi and Cooper (2015: 96)

# Research objective

To explore the impact accounting has had on indigenous culture, identity, existence, and professional participation through a systematic literature review.

# Research questions

- What research has been undertaken examining indigenous peoples and accounting?
- What impact has accounting had on indigenous peoples?
- Have indigenous peoples used accounting as a tool for emancipation, and if so, how?

# Research method

**Literature  
search**

**Characteristics of  
articles**

**Thematic  
analysis**

# Literature search

- i. Peer-reviewed articles written in English, that were available in full text
- ii. Two databases (Science Direct, ProQuest)
- iii. Keyword search was restricted to the title, abstract, and keywords of articles:

(accountancy or accountants or accounting)

AND

(indigenous or Māori or native or black or non-white or aboriginal or 'first nations').

# Characteristics of 71 articles

## Top Journals

Accounting, Auditing and Accountability Journal (22)

Critical Perspectives on Accounting (11)

Accounting, Organizations and Society (9)

## Top countries

- Australia (14)
- Aotearoa (12)
- Canada & South Africa (6)

## Data collection method

Archival research and historical analysis

## Publication timeframe

- 1990-1999- 10%
- 2000-2009- 53.5%
- 2010-2019- 36.5%



# Thematic analysis

## Imperialism (30)

- Coercive
- Cultural
- Collaborative
- Reproducing
- Impact

## Accounting Profession (31)

- Education
- Professionalisation
- Discrimination
- Role of accountants

## Need for emancipation (10)

- Forward-looking solutions
- Incorporating indigenous cultural values

# Cluster 1: Imperialism

- Moral justification to disguise wrongdoings
- Improve the 'moral habits' of natives
- Objectification, hierarchization, and marginalization of subjected population
- Legislative, economic, and social supremacy via land grab
- Cultural genocide and ecocide
- Fundamental conflict between Western and Indigenous cultural values
- Local alliance to control native resistance
- Continued subjectification and control of indigenous peoples



# Cluster 2: Accounting profession

- Perpetuation of mono-culture
- Marginalisation of indigenous peoples
- Lack of role models and professional networks
- On the far margins of the profession
- The Western capitalism values and a lack of consideration of indigenous client's cultural values



# Cluster 3: Need for Emancipation

- A systematic transformation of accounting practices
- Employment equity and skills development of indigenous peoples in the profession
- Need to contextualise and align accounting practices with indigenous cultures.

# Conclusions

1

Not a mere neutral, benign, technical practice but a racist and ethnocentric tool

3

A more direct, immediate, and long-lasting impact on the indigenous peoples

2

An integral part of imperial rule, separating and reducing indigenous peoples from their own cultures and structures.

4

Standardised accounting remains influenced by professional associations from former imperial powers

## Limitations

- Search criterion, exclusion, clustering

## Scope for future research

- The impact accounting has had on indigenous peoples from a gender perspective.
- Identifying the ethnicity of authors in this field and how indigenous authors can be supported would also be beneficial to progress issues.



# What next?

- It is imperative to contextualise and align accounting practices with the indigenous cultures.
- Indigenous autonomy, voice and participation is vital for transforming the ethnocentric systems that have led to the devaluation of indigenous people.

# Thank you



<https://www.rnz.co.nz/news/te-manu-korihi/243844/museums-told-to-dust-off-taonga-maori>

