



Living in two worlds: Sir Hēnare Ngata, the first Māori Public Accountant in Aotearoa New Zealand (1917-2011)

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Background

- Sir Hēnare Ngata was the first Māori Public Accountant in New Zealand in 1949
- Pathway for Māori accountants restricted and problematic
 - Accounting conflicts with the Māori worldview (sustainability and intergenerational equity)
 - Māori seen as having lower socio-economic status (lack of individual property)
 - Lack of formal education to the level required to enter the profession
- Underrepresentation – 900 Māori accountants globally, less than 3% of the total number of accountants in Aotearoa (Māori 16.5% of the total population)
- Future of accounting profession: Accounting is traditionally an Anglocentric practice (short-term, financial, economic focus) in contrast with the holistic and intergenerational Māori worldview
- What can we learn about Sir Henare Ngata's career that may be utilized to enable Indigenous peoples to consider accounting as a career?

Research objective and question

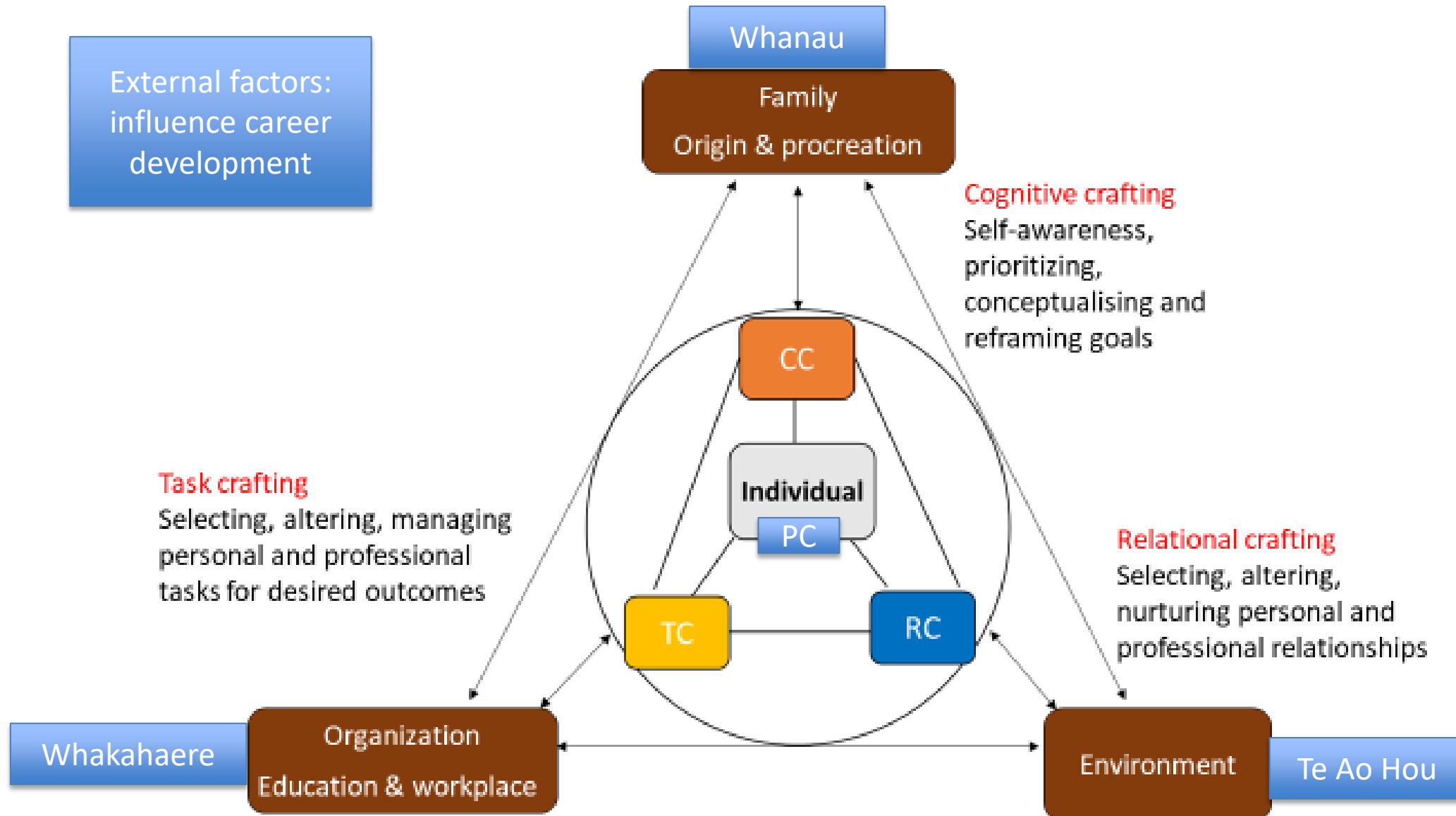
Research objective

To explore how Sir Henare Ngata used his English-based specialist accounting knowledge and expertise in Māori land law to prioritise the development of Māori in alignment with his own personal career.

Research question

How did Sir Henare Ngata manage to break down exclusionary barriers and craft his career as the first Māori public accountant?

Career crafting theoretical framework



Method

- Qualitative research method
- Historical biography
- Unstructured, in-depth kōrero and hui
 - Period selection –whole-of-life
- Thematic analysis and coding

Data collection

- Respecting the Māori worldview
 - Told from the perspective of his whanau, iwi and wider community
 - Strong oral-based tradition
- Familiarisation trip in October 2019 for *kanohi ki te kanohi* to Gisborne
- Interviews in December 2019
- Subsequent contact
- Archival data



Limitations

- Non-Māori researchers
 - Use of cultural advisors
- Memories of participants
- Need to respect Sir Henāre's mana
 - Reduces ability to be critical

Contribution of the study

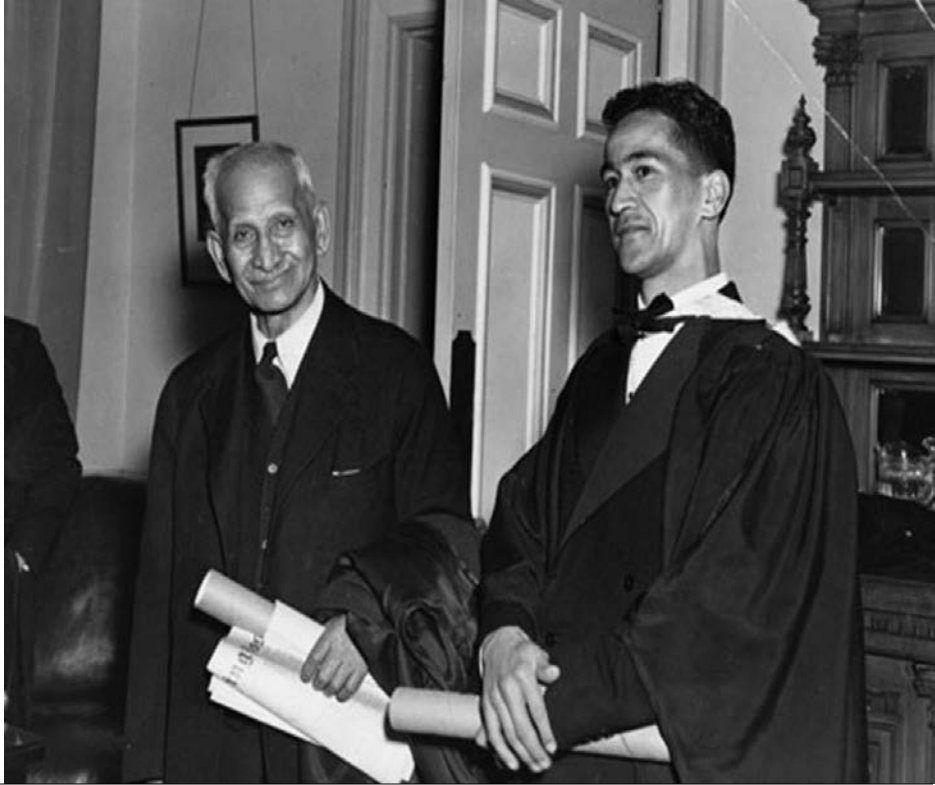
- Adds significantly to the sparse literature on Māori accountants
- Analyses Sir Henare's career journey using an HR perspective
- Highlights how he used accounting and land law knowledge to empower the Māori people
- Enables change – BDO Scholarship etc.
- Understanding of the past to enable future Indigenous accountants
 - Historical focus increases our understanding of past events, which helps us navigate a better future for Māori Chartered Accountants, the accounting profession, and Aotearoa NZ's organisations.

Preliminary Findings

Henare was the youngest child of Sir Apirana and Lady Arihia Ngata

- *“Henry is **attacking the citadel of Pākehā business** and aims to be a Public Accountant...I suppose the regime of the P.O.W have been a valuable preparation. In the offing are the Directors of the Company he works for, **a tough, successful lot of sceptics as far as the educated Maori is concerned.** With many of them the boy is of good report, steady, competent, reliable and so far sticking it well.”*
- - Sir Apirana Ngata correspondence to Sir Peter Buck (1950)





1948: Apriana Ngata received an honorary Doctorate of Literature. Henare received a Bachelor of Arts and Commerce.

Victoria University of Wellington

- Education at Waiomatatini, Te Aute College, Victoria University of Wellington
- 1939 Married Lorna
- 1940 Enlisted WWII
- 1941-1945 POW, Germany
- 1948 BA, Victoria University of Wellington
- 1949 BCom, Registered then Public Accountant
- 1950 McCulloch, Butler & Spence (now BDO Gisborne Ltd)
- 1954 Formed HK Ngata Public Accountant
- Secretary of several Maori land blocks
- Chairperson of the Mangatu Incorporation (1959-1987)
- Member of the New Zealand *Māori* Council (1962)
- 1967 O.B.E. for his services to the *Māori* people
- 1969 Honorary Doctor of Law, Victoria University of Wellington
- 1970 Fellow CA
- 1982 Knighthood
- Retired in 1990
- Active till the last day- Dec 2011

Pākehā accounting in a Māori world

- Cultural expertise ensured his distinctive accountancy practice
- He organised the formation of submissions on the review which resulted in *Te Ture Whenua Māori Act 1993*
- Sir Henare practiced in a way in which the financial progress of the books had to equate with a statement of health of the people
- Significant contribution to *Māori mana, tikanga, Te Reo*
- A major contribution to the return, utilisation and retention of Rongowhakaata land Paokahu blocks (200 hectares) Awapuni Moana (300 hectares)
- As an advocate for Māori, Sir Henare worked tirelessly in matters of Māori land and Treaty Settlements
- There is no member of the Māori race who stands higher in respect and regard of both Māori and European communities of this district than Mr Henry Kōhere Ngata (Judge Norman Smith, 1959)

Career crafting

- Family (Whānau) – Cognitive Crafting
- Organisation (Whakahaere) – Task Crafting
- Individual – Personal Crafting
- Environment (Te Ao Hou) – Relational Crafting

Conclusion

The effects of colonialization on Māori still prevail because the fundamental structures of domination and discrimination still exist (McNicholas, 2009; Mutu, 2019).

But Sir Hēnare Ngata showed that accounting knowledge can be a potential means of support for Indigenous individuals, businesses and communities.

Despite the financial impact of Waitangi claim settlements and the resurgence of a Māori economy, the number of Māori becoming CAs in Aotearoa NZ is still small (Tutty, 2022).

Understanding Sir Hēnare Ngata's story can provide insight into how the accounting profession can be embraced by Māori.

THANK YOU
KIA ORA



Family (Whānau) – Cognitive Crafting

Organisation (Whakahaere) – Task Crafting

Individual – Personal Crafting

Environment (Te Ao Hou) – Relational Crafting