



Accounting practices as social technologies of colonialistic outreach from London, Washington, et Cetera



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ABSTRACT

Critical studies of accounting are a potential source of invigoration and action to abate lingering injustice and opportune the betterment of present and future life. In this study, we combine a foundation study of accounting usages over two centuries in the Kiribati Islands; and an exposé of these usages from the perspective of the *I-Kiribati* indigenes. The study is unusual in linking the history of a colony with the history of an emerging economy. We argue that colonisers espied economic, social and political benefits of colonialistic acts, and accounting usages were initiated and matured alongside these, to avail commerce and life's personal dealings, religion-making, and government and public policymaking. Several persisting inadequacies of these accounting usages are revealed. They derive mostly from how asymmetric power relations in various contexts have played important roles in ways that accounting usages were constituted and sustained, and that this continues to be the case. The indigenes have not been accounted to, nor have had ready access to information concerning them. The indigenes have shared in some benefits but only incidentally and invariably down the pecking order. The indigenes have been precluded, befuddled and amazed by the usages, which concomitantly have enabled successive colonisers to re-define, enclose, exploit, subject and neo-liberalise them.

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ABSTRACT (TE TAETAE NI KIRIBATI (GILBERTESE))

A tia I-Kiribati n noora aia mwakuri, butin aia waaki ma aia boutoka taan waikua, taan akawa, taan iokinibwai, mitinare ao ai taan kabuta te tautaeke n te korone irovia I-Matang, I-Amerika ao ai I-Tiabaan ma I-Tiaina are e kakoauaki bwa e a tia ni buokaki iai te I-Kiribati n ana waaki ni kabutan ana reirei, tararuaan ana bootan aomata, kaubwain abana ao ai kateimatoaan ana katei.

Ni maangan nako aia wawaki I-Abatera aikai ao teuana mai buakona bon kawakinan ke tararuaan temwane (accounting). Te maroro aio e boboto iaon tararuaan ma tauan mwiin te mwane ma iterana nako ake ea tia n rootaki iai te I-Kiribati.

Te maroro aei ena tiriburei man waei aia waaki I-Abatera ao n kaeti buren babaire ake a nako buaka ni kaineti ma kawakinan ao tararuaan kaubwain abana. Enan buoka te I-Kiribati bwa ena mwenga raoi ao riki bwa ena nako raoi ana reitaki ma te I-Abatera ni ireke n rao ni kaetieti iaon kabonganaan kaubwain abana ao iaon mwaane ni buoka mai itinaniku.

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A teretere iango ibukin te maroro bwa:

- bukin tera ngkai te I-Kiribati e karako tibwana ni kaubwain abana ao n akea te kamatata nakoina mai iroun te tia kamwakuri bwa bukin tera ngkai ngaia te kabwane n uarereke boona.
- te I-Kiribati e memeere ana atatai iaon kawakinan ma tararuan kaubwaina ao bukin tera ngkai e karako ana kataneiai ma ana boutoka te I-Abatera n reiakinna bwa ena ata aron kawakinan ana mwane ke kaubwain abana.
- te kantaninga bwa te I-Kiribati ena titabo ao man tabe n rikirake tibwana man ana aanga ni karikirake ma ni iokinibwai nako ao man ana reitaki ma te I-Abatera n taai aikai ao aika ana rook.

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1. Introduction

This retrospective analysis is founded on accounting being a form of social technology (Boyce, 2000; J. Brown, 2009; Mellemvik et al., 1988). The analysis centres on remote islands, strewn across the Pacific Ocean, now forming the nation-state of Kiribati (/ˈkɪrɪˈbæsi/). It examines habitual uses of accounting practices (hereafter, “accounting usages”) that have accompanied colonialism. This colonialism has taken some of the forms articulated by Horvath (1972) and has emanated from London, Washington and similar places far-away from the islands. It dates from the early 19th century and is continuing, although it has not involved permanent settlement. Thus, the 100,000 present occupants of the islands in question are predominantly *I-Kiribati* indigenes.

Of the three categories of historical writing in the taxonomy that Nietzsche (1949) advances, our study is mostly *critical*, rather than *monumental* or *antiquarian*. Our examination of accounting usages, and our subsequent evaluation of how inadequate they have been, is intended as a source of invigoration and action (see Macintosh, 2009). This applies to not only Kiribati but elsewhere also, through inspiring equivalent research. Such research can opportune the betterment of present and future life in what from Washington, London and other centres of neo-imperialism seem to be regarded as the world’s peripheral, least important societies. It can abate lingering injustices, humanise the condition of even these societies, and emancipate even the humblest members of the most dispersed communities in such societies. Thus, because of their potential for further, wider application, the perspectives, methods and concepts used in this historical account are relevant to an international readership. Among this readership, we would include scholars of accounting, colonialism and development; governmental and non-governmental organisations; and grassroots advocates for social justice.

“Inadequacies” is a value-laden term and infers taking a partisan position from which to evaluate conditions, circumstances, events and consequences. We lean towards *I-Kiribati* indigenes (including those of Banaba), although neither author is *I-Kiribati*. Correspondingly, we are critical of other peoples featuring in this history, comprising mostly *I-Matang* (i.e., fair-skinned indigenes of Europe) but also an increasing variety of other non-*I-Kiribati*. Their association with the islands, in proximity and at a distance, mostly derives from the circumstances related next. The accounting usages we report arose mostly through their activities, as continues to be the case. We considered the adequacy of these usages in terms of the power relations they foster being symmetric among the aforementioned types of people, and the ways the various interests of these people are served by the usages. Thus, inadequacies are associated with asymmetric power relations, disproportionate protection and furthering of interests, and the opportuning of subjection and exploitation of some people (i.e., in this case *I-Kiribati* as a whole) by other people (i.e., non-*I-Kiribati* in this case).

The circumstances of non-*I-Kiribati* being associated with the Kiribati Islands archipelago and Banaba dates from whaling in the 1820s. Between then and the 1890s, traders, religion-makers, labour recruiters and similar plied their many crafts and wielded significant influence among *I-Kiribati*. These activities and the nature of the influence took on further dimensions after 1892 whence the archipelago was annexed to the British Empire along with the Tuvalu archipelago. From 1900, Banaba was included in order to facilitate the infamous mining activities of “the phosphateers” (Williams and Macdonald, 1985, title page). They were present on Banaba (or Ocean Island) in various guises until 1980, this mining being conducted in conjunction with that on Nauru, a separate political territory 300 km to the west. Through further annexations, the Gilbert (now spelt Kiribati) and Ellice (now Tuvalu) Islands Colony² eventually comprised a vast oceanic territory, situated between Lat. 5° N and Lat. 11° S, and Long. 165° E and Long. 150° W (see Fig. 1). In 1979, all this territory, apart from the Tuvalu archipelago, was divested from that Empire as the Republic of Kiribati. The Republic is a frequent destination of influential representatives of aid organisations (i.e., supranational organisations, such as the International Monetary Fund (IMF), United Nations and Asian Development Bank; aid arms of foreign governments; and non-governmental organisations); and non-*I-Kiribati* industrial fishing fleets fish the neighbouring ocean.

² Strictly speaking, the islands had protectorate status between 1892 and 1917. Significantly, *I-Kiribati* seem to have made no distinction between the statuses of protectorate and colony, referring to both as *Te Tautaeaka*; and, for simplicity, hereafter we use “colony” to refer to both.

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