

Indigenous practices of accounting on the ground: a Bourdieusian perspective

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Abstract

Purpose: This study explores accounting practice in an Indigenous organization. This organization is embedded within a rural Aboriginal community in the country currently known as Australia. In doing so, this study illustrates the intertwining of accounting practice, practitioners, organizations and social/cultural context, while recognizing that the cultural embeddedness of accounting is not uniform.

Methodology: Empirical materials were collected as part of a qualitative field study with an Indigenous organization. Specific methods include interviews, informal conversations, documentary reviews, and participant observations. These materials were analysed through a Bourdieusian perspective.

Findings: By working with Indigenous Peoples on the ground, rather than relying on secondary materials, this study highlights how the values of a community challenge and reorient accounting practice towards community aspirations. This study illustrates how fields beyond the organization influence accounting practice, including in budgeting and assurance.

Originality: Exploring Indigenous practices of accounting maintains Indigenous agency and opens up space for alternative understandings and practices of accounting. By illustrating how a community can influence the accounting practice of an organization, this study has implications for wider understandings of the cultural embeddedness of mainstream accounting and possible alternatives.

Introduction

Accounting practices are best understood as part of the broader social fabric in which they occur (Ahrens, 2009; Ahrens and Chapman, 2007; Chapman *et al.*, 2009; Baxter and Chua, 2003; 2009). Accounting is part of the fabric of society and by extension accounting imbued concepts such as assets, profitability, rationality and efficiency are also woven into the fabric of society (Hines, 1988). More recently, a stream of authors recognise that the embedding of accounting in the fabric of a society is not uniformly shared across different cultures (De Lautour *et al.*, 2021; Greer and Patel, 2000; Finau and Scobie, 2021). This is certainly the case in the settler-colony currently known as Australia, where First Nations Australians [1] have lived and developed for millennia prior to European colonization, and maintained alternatives throughout colonization (Chew and Greer, 1997; Gibson, 2000; Lombardi, 2016).

Accounting and related concepts such as assets, land and ownership are challenged in Indigenous communities because the Western capitalist values implicit in the language of accounting are different from the values of Indigenous communities (Chew and Greer, 1997; Gibson, 2000). Some would take this further and argue that conventional accounting is not only *different* to the values of Indigenous Peoples, but has played a part in their colonization, dispossession, and genocide (Davie, 2000a; Neu, 2000). Either way, Indigenous practices of accounting that have been maintained or transformed as part of strategies for self-determination challenge conventional understandings of accounting practice. In what manner and with what ramification remains to be seen. This study has two primary motivations. The first is to explore how accounting is practiced in an Indigenous organization embedded in a rural Aboriginal community in Australia, a settler colony. The second emerges from this to explore the intertwining of accounting practice, practitioners, organizations and social/cultural context.

The majority of prior studies on Indigenous Peoples and accounting rely on secondary materials. Since Buhr (2011) argued that this contributes to a lack of Indigenous agency in the accounting literature, a small number of studies have emerged that focus on accounting *by* Indigenous Peoples (Rossingh, 2012; Rkein and Norris, 2012; Bodle *et al.*, 2018). Both Mackenzie (2009) and Ahrens and Mollona (2007) argue that it is necessary to investigate the real-life practice of accounting in order to gain a rich understanding of how and why accounting is practiced in a particular manner. As such, we undertake a qualitative field study *with* an Indigenous organization and community in rural Australia, conducted over several years, based on interviews, informal conversations, participant observations and documentary review. This approach captures rich empirical materials about accounting practice, including the interactions, struggles, negotiations and reactions of individuals who practice accounting. Furthermore, a qualitative field study design captures the complexity of the social context and its influence on accounting practice.

This study mobilises Pierre Bourdieu's (1977; 1990b) practice theory. Bourdieu's general popularity in social science has also translated to the application of his work in accounting (Malsch *et al.* 2011). Bourdieu's practice theory has been used by accounting researchers to examine the practices of Chief Financial Officers (Baxter and Chua, 2008), the practice turn in environmental reporting (Lodhia and Jacobs, 2013) and how auditing practices annex new spaces (Andon *et al.*, 2015). This paper builds on existing Bourdieusian-inspired accounting scholarship and responds to Buhr's (2011) call by applying practice theory to the practice of accounting by Indigenous groups. While Bourdieu's work is often associated with investigating aspects of "high culture" in Northern economies (Bourdieu, 2013), his early perspectives were developed through anthropological fieldwork with the Kabyle, an Indigenous community of Algeria (Bourdieu, 1961). It stands to reason that we can advance the application of Bourdieu in accounting through Indigenous perspectives. It is appropriate to position ourselves at this point. We are not Indigenous to the region and community that this research has been developed with. However, we are Indigenous (Tongan, Māori and Fijian) to other regions with experiences of

colonialism and offer this as a lens with which we have pursued this study in solidarity with participants.

Our most significant contribution, is based around the rich empirical materials that have emerged by working *with* Indigenous Peoples on the ground in terms of accounting practices, rather than relying on secondary materials for our analysis. Because of this, we are able to highlight how a community challenges and orients accounting practice to achieve goals that are generally consistent with that community's dominant understanding. By extension our study illustrates how individuals' membership in settings beyond the organization, including their history, comes to bear on how they practice accounting.

The remainder of the paper is structured as follows. We explore existing literature on accounting practice, with a focus on Indigenous Peoples and accounting, and out of this emerges the research question, how is accounting understood and practiced in an Indigenous organization within a settler-colonial context? We then introduce an appropriate theoretical framework that draws from the work of Pierre Bourdieu, and outline our research design. Following this we provide a rich and detailed findings section to illustrate accounting *by* Indigenous Peoples, and finish the paper with discussion and concluding thoughts.

From accounting *for* Indigenous Peoples, to accounting practice *by* Indigenous Peoples.

With each new study of Indigenous Peoples and accounting, contemporary literature reviews have emerged. Lombardi (2016), for example, provides a comprehensive literature review in a study of the empowering and/or disempowering role of accounting for Indigenous Peoples and accounting (see also Norris *et al.*, 2022). For this reason we will not dwell too long on this literature. However, there are some key papers and concepts worth raising for the purposes of this study. In an Australian context, Chew and Greer (1997) provide the starting point to highlight the tensions between Western forms of accounting and accountability, and Indigenous perspectives and practices. They are motivated by a concern that organizations in Australia, are set in place to encourage 'self-management' but instead the state maintains control through accounting and accountability mechanisms. The authors suggest that systems of accountability in an Indigenous context should consider Indigenous perspectives and practices to avoid the colonising potential of accounting.

A handful of studies have followed with different frames, different layers of analysis, and different contributions (Gallhofer *et al.*, 2000; Gibson, 2000; Greer and Patel, 2000; Moerman and van der Laan 2011; Greer and McNicholas, 2017; Miley and Read, 2018; Guevara *et al.*, 2020; Kaur and Qian, 2020). For the most part these studies rely on secondary materials, and tend to turn their lens of analysis on the structure of colonization. This is in line with Chew and Greer (1997) who argue that an important role for settlers in relation to Indigenous Peoples and accounting research is understanding and critiquing accounting as a culturally determined process, one that may uphold colonialism if not recognised as such. However, Buhr's (2011) intervention points out the potential for secondary analyses to be disenfranchising, as they obscure Indigenous agency (at the time Indigenous Māori and Pacific authors provided exceptions see e.g. Mataira, 1994; Davie, 2000a; McNicholas *et al.*, 2004; McNicholas and Barrett, 2005). Instead, Buhr (2011) advocates for studies of accounting *by* Indigenous Peoples rather than *for* Indigenous Peoples.

Several more studies followed that were by or with Indigenous Peoples as primary participants, to better understand Indigenous accounting practices (Rkein and Norris, 2012; Rossingh, 2012; Lombardi and Cooper, 2015; Lombardi, 2016; Bodie *et al.*, 2018). Rossingh (2012) describes an ethnographic study supported by a rich set of empirical materials. Detailing existing relationships with an Indigenous community, Rossingh (2012) argues that her knowledge as an accounting researcher was able to provide a tool to serve Indigenous People's own desires for self-determination. In this case it was about 'translating' the abstracted and bureaucratic policy speak of funding applications that are

culturally embedded. This translation process revealed that beyond the technical and somewhat alienating jargon, the community in question were more than aware of all of the concepts and easily able to articulate the requirements from perspectives meaningful to them once the language was deconstructed. Lombardi (2016), who also draws on the work of Bourdieu, interviews Indigenous accountants and concludes that accounting can be both disempowering and empowering. The author argues that by applying Bourdieu's concepts, accounting expertise can be considered a skill to be used to penetrate spaces or 'fields' such as powerful decision-making positions (Lombardi, 2016). These and recent studies in other contexts (Scobie *et al.*, 2020; Finau and Scobie, 2021) have provided new insights for the Indigenous Peoples and accounting literature. This study continues in that tradition to provide a rich and in-depth analysis of accounting practices within an Indigenous organization. Examining examples of Indigenous accounting practices that have persevered through settler-colonialism has insights for how important culture and community embeddedness are for accounting practice.

The interweaving of organizational context, wider society and accounting practice was recognized by Hopwood (1983). In relation to accounting practice, he argues that internal accounts have external origins (Hopwood, 1983). The practice of accounting is not only subject to organizational constraints, but by extension, accounting practice responds to the broader social structure within which the organization is nested (Hopwood, 1983). However, while there are exceptions, the literature tends to focus on investigating accounting practice within specific organizational locales, such as a brewery factory, restaurants or plastic container organization (see for example, Ahrens, 1997; Ahrens and Chapman, 2007; Mouritsen, 1999; Preston, 1986). Although useful, Hopwood (1983) would consider the tendency to concentrate on internal accounting as 'partial' engagements with understanding accounting practice.

Recent studies echo Hopwood (1983) by suggesting that accounting practice should no longer be envisaged as a series of activities within organizations (Ahrens and Mollona, 2007; Baxter and Chua, 2009; Chapman *et al.*, 2009). To further our current understanding of accounting practice, researchers should pay particular attention to the entanglement of accounting practice, organizational context and the influence of broader social structures. Accordingly, we conceptualize the operational context not only as an organization, but an organization that is embedded simultaneously in various social spaces, each space with its taken for granted spatial rules that have the potential to influence accounting practice. In our case, the community within which the organization operates has persevered through settler-colonialism. The values and practices that have been maintained provide profound contrasts to the mainstream and can form the basis for alternatives (Greer and Patel, 2000).

It has been argued that the individuals involved are central to accounting practice (Baxter and Chua, 2008; 2009). Roberts and Scapens (1985) recognize that underpinning the social context of accounting are two indivisible factors: the organization and individuals. However, there is a tendency in the accounting practice literature to focus on accounting professionals such as CFOs, management and financial accountants. Earlier studies specifically named the '*accountant*' (Tompkins and Groves, 1983a; b) as the individual who not only does accounting work but whose accounting practice is of interest to be investigated. Although accounting professionals are influential in accounting practice, individuals who may not be considered accounting professionals also practice accounting. Some of these individuals include the church minister, the minister's wife (Irvine, 2005; Jacobs, 2005b), household members (Walker and Llewellyn, 2000) and other professionals such as doctors (Chua, 1995; Jacobs, 2005a; Kurunmaki, 2004). More recently, counter-accounting researchers have also touched on the issue of who can be called an "accountant" by exploring how counter-accounting can advance social movements and be a potent tool for transformative social change (George *et al.*, 2021; Laine and Vinnari, 2017; Stacchezzini *et al.*, 2021). For example, George *et al.* (2021) suggest that activists producing counter accounts to challenge hegemonic positions and advance democratic struggles could be considered 'counter-accountants'. Accordingly, this investigation into the practice

of accounting does not privilege professional individuals who are the usual focus of the literature. Instead, we pay particular attention to any individuals who are caught up in that practice regardless of whether they are accounting professionals or not.

Several studies point out that organizational members are also members of wider society. While individuals are organizational members, they are simultaneously members of other spaces including communities, families, social clubs and churches (Ahrens and Mollona, 2007). Ahrens and Mollona (2007) go beyond the organization to investigate certain employees' family background and the influence of that background on understandings of profitability. Certainly the acknowledgment by Ahrens and Mollona (2007) that individuals have social memberships beyond the organization suggests that when individuals attend to accounting and organizational tasks, they do not necessarily dissociate themselves from their various other memberships. This signals that there is an element of ambiguity about individuals who practice accounting, and this ambiguity requires unpacking if one seeks to better understand how accounting is practiced (Davie, 2000b). Therefore, this study seeks to know more about the individuals beyond their organizational posts and duties, and the consequences of this for accounting practice.

Several implications for the following study emerge from this review. Firstly, it is necessary to take accounting practice by Indigenous Peoples seriously. This is because it is an important topic on its own terms and in its own right, but it can also provide insights that may be transferable to other contexts to understand the interplay between accounting practice and wider contexts. In particular, many studies have focused on how accounting has either empowered or disempowered Indigenous Peoples. Here we focus on the role that Indigenous Peoples and perspectives have on accounting practice and practitioners. In terms of accounting practice, three issues have been raised. Firstly, it is necessary to pay attention to the field in which the accounting entity is located. Secondly, we should not confine accounting practice to accountants only. And finally, the background, or habitus informed by doxa of individuals is necessary to understand how and why they practice accounting in particular ways. Habitus and doxa are key concepts in Bourdieusian thought and we explore these in the next section. All of this leads to the research question how is accounting understood and practiced in an Indigenous organization in a settler colonial context? To begin to answer this question, we turn to the practice theory of Pierre Bourdieu.

Theoretical framework

Pierre Bourdieu's thought has had a profound influence on a number of fields, including anthropology and accounting, where studies of Indigenous accounting can intersect. This broad influence can be attributed to a set of concepts that are both theoretical tools and methodological devices (Stahl, 2016). This theory-as-method was first developed during Bourdieu's doctoral fieldwork with the Indigenous Kabyle of Algeria. Bourdieu's interest in Algeria was due to his involvement as a soldier in the French-Algerian war (Wacquant, 2004). First-hand exposure to the violence of French colonialism left an impression on Bourdieu that would shape his research agenda and political engagement (Goodman and Silverstein, 2009). Bourdieu also felt like an outcast at his university, coming from a rural, working class background that spoke a different dialect of French. This experience led him to be particularly sympathetic to other marginalized communities and during his fieldwork he actively sought out minority groups, including the Indigenous minority Kabyle (Goodman and Silverstein, 2009). His political views, engagement and solidarity with the Kabyle earned him their trust, and they allowed him into their world where he first began formulating the theoretical concepts he is now associated with (Wacquant, 2004). This early foundation of thought, developed with the Kabyle explicitly and implicitly influenced all his work that followed (Grenfell, 2006). Bourdieu's thought has since been influential for scholars as a method for positioning themselves in Indigenous fields (Muhammad *et al.*, 2015), for understanding and describing the dynamics of power and the various forms of capital within Indigenous fields (Pidgeon, 2008) and the tensions and strategies adopted by

Indigenous Peoples when facing and resisting colonialism, capitalism and neoliberalism (Fukofuka & Jacobs, 2018; Jacobs and Kemp, 2002; Lombardi, 2016). It is for these reasons that we draw from Bourdieu's thought to explore Indigenous practices of accounting.

Bourdieu's (1977; 1990b) theoretical frame is useful to unpack the interplay of society, organizational context and practice. These issues are foundational to better understand accounting practice in an Indigenous context. For Bourdieu (1977; 1990b) practices occur in fields or spaces. The field has its own taken for granted understanding that has a profound hidden influence on practice. Bourdieu (1977) uses the term *doxa* to refer to a dominant understanding in a field, which is taken for granted. Actors in a space consider the *doxa* legitimate and acceptable. The *doxa* is not only the structure that informs the behaviour of social actors, it is also the structure that informs the organization of social spaces. Bourdieu (1977, pg. 167) argues that *doxa* "goes without saying because it comes without saying". However, the *doxa* can and will be questioned or weakened when it is challenged by interactions with *doxa* from other fields.

A social actor embodies the field's *doxa*, that embodiment contributes to the actor's *habitus*, and it conditions an individual's actions, reactions and interactions. The *habitus* of an individual, comes from various fields because an individual functions simultaneously in, and having historically progressed through, multiple fields (Bourdieu, 1984; 1998; Webb *et al.*, 2002). Bourdieu refers to this progression as an individual's cultural trajectory and it includes an individual's history, educational background, experience, traditional and cultural affiliation and childhood upbringing. The *habitus* provides social actors with practical knowledge on how to navigate themselves across fields and within-field activities. The *habitus* is the action informing structure internalised by the individual and influencing their behaviour.

Field activities are characterised by Bourdieu as struggles (Wacquant, 1989, pg. 39). Struggles are generally over the prevailing definition of how practice should be done. Bourdieu explains that the question of who is in a position to influence that definition is not a given as it can change from time to time. Oakes *et al.* (1998, pg. 288) describe these as "...positions of possibility..." capturing the idea that those who are in a position to define practice are in those positions temporarily and not indefinitely. It also suggests that researchers should be open to surprises in the field, given that those who may be traditionally expected to be in dominant positions, are not in those positions permanently.

Instrumental to struggles, are the capitals (or resources) that are available to individuals (Everett, 2002). Capitals are field specific in that their capacity to make any difference in any struggle depends on whether that capital is deemed legitimate in the field (Bourdieu, 1998; Jenkins, 1998; Swartz, 2008; Webb *et al.*, 2002). Those with capital that is more legitimate occupy power positions, although temporarily, because they can define how practices play out (Bourdieu, 1985, pg. 724). Bourdieu (1977) identifies four main types of capitals: economic, cultural, social and symbolic. Economic capital refers to monetary and financial assets while cultural capital can be qualifications and expertise. Symbolic capital refers to the ability to define cultural values and social capital refers to one's access and location within important networks.

Practice occurs concurrently in various overlapping fields (Bourdieu, 1998). It is possible that the *doxa* of these fields will differ from each other. It is also possible that the legitimate capitals in each of these fields can differ from each other. In that regard, a skilful practitioner has the ability to deal with the multiple nature of the contexts (fields) and associated legitimate capitals. They can identify the field they are in, immediately (or habitually) identify the capitals that are legitimate in that field, and mobilise the most useful capitals. Such skilful practitioners can be recognized as individuals who have a feel for the game (Bourdieu, 1998; Webb *et al.*, 2002). The overlapping of fields also means some capitals that may not be expected to be influential in determining practice may be called upon to influence practice.

Theorizing the practice of accounting

The practice of accounting takes place both in organizations and in broader spaces within which organizations are nested (Andon *et al.*, 2015; Jacobs and Kemp, 2002). The doxa of these spaces influence accounting practice (Goddard, 2021; Lodhia and Jacobs, 2013). In a mainstream society, accounting is a part of that mainstream doxa. Organizations are to be profitable, endeavor to generate as much revenue as possible and minimize costs and *that is just the way things are* (Jacobs and Kemp, 2002). Individuals operating within these spaces embody these spaces' doxa and condition them to do activities that are profit seeking in nature. However, a field's doxa will be challenged when that field comes into contact with another field that has a different doxa (Finau *et al.*, 2019). Accordingly, it should not be expected that the taken for granted-ness of accounting will be consistent throughout all fields.

It is reasonable to expect that individuals who practice accounting have different cultural trajectories because they come from different families, have different educational backgrounds and have different work experiences. The different cultural trajectories of individuals would suggest that individuals who practice accounting are not *just* accounting practitioners. Rather, they are people with memberships beyond the organization that they practice accounting in. To better understand accounting practice, an investigation must go beyond a simple understanding of individuals as people who practice accounting. Such investigation requires a consideration of the various fields through which individuals travel through and across, seeking to know more about individuals as people rather than understanding them solely as organizational members who practice accounting.

It is expected that because individuals have different cultural trajectories, they embody the doxa of different fields. Consequently, they have differing notions of how accounting should be practiced, and different views of the goals that accounting should be oriented to achieve. Accordingly, it is expected that individuals will mobilize different capitals to help them push their definition of how accounting should be practiced (Goddard, 2004) and how accountability should be discharged (Dewi *et al.*, 2019). This ultimately means that there will be an element of power play involved. Hence to understand accounting practice, it is necessary to have an appreciation of the kind of capital available to individuals caught up in the practice of accounting as well as how and why they use that capital in a particular manner (Jacobs and Kemp, 2002). Furthermore, while it is expected that resources available to individuals who practice accounting may be from within the organization, it is also possible that the resources will be from outside the organization. This is so because as argued earlier, practice takes place not only in the organization but also in spaces beyond.

Those who would normally be in positions to define how accounting should be practiced are in those positions temporarily. It is also possible that unassuming individuals (those who are not normally known for influencing accounting practice) could occupy positions whereby they can influence accounting practice. The understanding that accounting operates in spaces beyond the organization opens up the possibility that capitals which are legitimate in those broader spaces can be mobilized to influence an organization's accounting practice. In other words, it is possible that individuals who occupy more dominant positions in spaces beyond the organization will have the ability to have a say in how accounting is done within the organization, even if they are junior employees. Consequently, a narrow focus on senior employees and qualified accountants based on an assumption of legitimate capitals, limits understanding of how accounting is practiced. It is possible that in some settings, those positions may not be the most legitimate capitals. Indigenous doxa that have a far longer history than accounting, and have persevered through the violence of settler-colonialism, may have a profound influence on accounting.

Research design and context

This study adopts a qualitative field study design (Ahrens and Chapman, 2006; Ahrens and Mollona, 2007; Hastrup, 1997; MacKenzie, 2009). Such a design offers a rich set of tools to unpack issues central to accounting practice including organizational context and wider society. This required the lead researcher to be in the field for several months to become immersed in the context.

Empirical materials were collected from Fairwind, an Aboriginal service delivery organization, incorporated under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. All names have been changed to protect privacy, however the people and the places are very real. Fairwind is located in a rural community we have called Kavale. Hines (1988) claims that for a researcher to better appreciate accounting, it is necessary to breach the researcher's reality. The researcher needs to be in a position where what they take for granted does not cloud their view of accounting. The inherent values of Indigenous communities, like that of Kavale, are different from mainstream society in terms of societal doxa (Altman, 2008; Ivory, 2008; Morphy, 2008). Indigenous communities have not taken accounting for granted and accordingly, the influence of Kavale's underlying social structure on how accounting is practiced will be made visible.

Fairwind was established as part of a shared community mission, to relieve poverty and suffering, that is part of the doxa of Kavale. Fairwind receives funding from sources that include the Federal and State governments. These funds were consistently in excess of \$10 million Australian dollars per year in the years leading up to the time of data collection. Fairwind employs roughly 110 employees and is divided into four departments with various sections that deliver services to the community. These services include night patrol, aged care, youth development, arts and construction. Because Fairwind is an organization set up to advance community wellbeing and self-determination within a settler-colonial context, questions of governance and accountability are complex. Our study intends to explore that complexity.

Methods include interviews, formal and informal conversations, document reviews and participant observations. This is consistent with data collection methods of existing studies concerned with understanding how accounting is practiced (Ahrens, 1997; Ahrens and Chapman, 2006; Ahrens and Mollona, 2007). Document reviews help with the initial appreciation of how accounting is done in Indigenous organizations. Before going to Fairwind and other Indigenous organizations, the lead researcher prepared by doing document reviews as well as conversations with various individuals who have intimate knowledge of activities undertaken in Indigenous organizations. The reviews and conversations revealed basic information about what to expect in the field.

Twenty four semi structured interviews were undertaken with various follow-up interviews between August 2010 and June 2012. The average, minimum and maximum duration of interviews were 1.7 hours, 0.5 hours and 4.5 hours respectively. These interviews were complimented with hundreds of informal conversations. Those interviewed and talked to included board members, regulators, trainers, consultants, accountants, general managers, managers, Elders, community trainees and employees, Traditional Owners of Land and Respected Persons. Additionally, various reviewed documents include board meeting minutes, correspondence between corporations and funders/regulators, corporation operational procedures, governance training materials, asset registers, terms of reference and email conversations. Finally, the lead researcher observed activities in Fairwind at different stages between August and November 2011.

The empirical materials were interrogated and coded into themes (Ahrens and Chapman, 2007). The themes of interest to this study are those that are significant to understand how and why accounting is practiced. These include the agency of actors, everyday resistance, managing multiple accountability relationships, the constraining and enabling role of mainstream accounting practices and governance mechanisms, and the aspirations of 'strengthening' communities. These themes were discussed with

collaborators and people who are intimately familiar with practices in Indigenous organizations. The lead researcher shared themes with participants in the field as an informal means of participatory analysis. Their feedback was crucial to inform further data collection and interpretation. Later findings that contradicted earlier findings were identified for consideration as the research progressed. A central feature of the data analysis is described by Bourdieu as reflexive sociology (Bourdieu, 1990a; Bourdieu and Wacquant, 1992; Schirato and Webb, 2003; Wacquant, 1989). The lead researcher constantly reflected on their position as a researcher seeking to avoid the bias that social and cultural background brings. Being reflexive is an important part of Indigenous and decolonizing research (Smith, 1999; Scobie *et al.*, 2021).

Accounting practices at Fairwind

The influence of Kavale on Fairwind's accounting practice

For Fairwind, accounting practice is influenced by the doxa of the various contextual spaces within which individuals operate. The doxa of Kavale, the Aboriginal community that Fairwind is embedded in, has a particularly profound influence. During fieldwork, Fairwind employed a new worker, Bob. Bob's cultural trajectory includes 28 years in the construction business and he wanted activities in Fairwind to be informed by accounting notions of revenue, expenses and profitability. Several heated discussions between Bob and his immediate boss, Tino, the manager of Fairwind's construction section, were observed. Tino, like Bob, is not Aboriginal. He has extensive experience in the construction business throughout Australia. However, Tino has close ties with Kavale and spent a big part of his life in the area. Both Tino and his father have Skin Names, which are part of a complex system of First Nations Australian kinship to be discussed later. Although Tino has no formal accounting qualifications, he studied aspects of accounting as part of his construction training. Neither Bob nor Tino were accountants but issues of accounting were the basis of heated discussions between them, illustrating their different ideas over the role that accounting should play within Fairwind and the contextual rules which should govern accounting practice.

- Bob: The whole thing is just..., I mean if you can't... to me the whole thing is just.... Is it alright if I talk in front of [the lead researcher]
- Tino: Yeah, yeah
- Bob: The whole thing is just a fucken mess. I mean you have got two mentors who are on a package, \$95 grand a year, that's a fucken good package and what are they doing?
- Tino: Mumbling....
- Bob: You know you've got Shane and Brian, they are both on \$30 per fucken hour...people don't seem to be doing their work, they just turn up, clock their time, hang around then disappear for \$30 per fucken hour.

Bob's comments are not only directed at these particular mentors, he was, in general referring to Aboriginal young men (called trainees) who were employed by Fairwind. This heated discussion is about the economic cost of employing both the trainees and the mentors, relative to the economic benefit that they bring to Fairwind. From Bob's point of view, the commitment of the trainees and mentors does not justify their salary and as such they should be sacked. When regularly questioned on this, Tino would often answer by saying that the ultimate goal of Fairwind is to employ the trainees.

One way to understand this argument is to explore this tension taking into account the two different underlying logics, or the doxa of two different fields. Bob reflects the doxic values of broader mainstream society where business activities are orientated towards making a profitable return. Bob had worked in such a space and embodied this dominant understanding. For Bob, *that's just the way things are* and resources spent on Aboriginal trainees and their mentors are wasted. From this perspective, accounting is understood as a tool to serve the broader mission of revenue and profit and

the lack of interest in issues of profit was one of the underlying problems that Bob was frustrated with. In fact, it was an issue that the non-Aboriginal departmental directors suggest was a general problem facing Fairwind.

In contrast, Tino brought a different understanding which, while informed by the broader notions of profit and economic performance, was equally informed by the social mission of development and empowerment embodied in the doxa of Kavale. In one sense, Bob was arguing as a 'whitefella' construction manager while Tino was arguing as a development worker within an Aboriginal community. Whitefella is a term used to refer to someone who is not Aboriginal. From a practice perspective, Bob's frustration (as evident in his use of colourful language) may not be about the resistance from Tino but more to do with the irreconcilability of Bob's intentions to the doxa of making Kavale a strong community. Far from being a one-off confrontation, this was part of an ongoing struggle between Bob and Tino, informed by their respective understanding of the contextual nature of the field they were operating in.

Tino: But it's also about what works and what doesn't

Bob: If things aren't turned around mate, these will go into fucken shit. You said to me when you left, "this joint doesn't need to make a profit", I reckon that's fucken crap, of course it's gotta make a profit

Tino: No, it doesn't have to make a profit

Bob: Yeah?... but it's a must, it's gotta make a profit.

Tino: I will take the budget to the communities and say to them, this is (making hand waving signs of holding the budget) what is stopping me from hiring more of your young men!

When Tino said that Fairwind does not have to make a profit, one may think that Tino was not aware of the importance of profitability to a business in terms of its activities. In fact Tim, the chief accountant, spoke of Tino's general disregard for profitability when it comes to employing the trainees. However, Tino is an experienced builder with a high level of mainstream education. The alternative and more plausible explanation would be that Tino's notion of what accounting should achieve is conditioned by Kavale's shared mission of empowering their own people. When Tino said that he will take the budget to the communities, Tino is acknowledging that budget related activities in Fairwind are not disengaged from the doxic values of Kavale which involves efforts to empower people. In fact, before Bob arrived in Fairwind, budget practice was for the most part, subordinate to the broader aim to make the people of Kavale strong.

As with other Indigenous communities, the collective effort to make people '*strong*' is woven into Kavale's social fabric. The relationship between efforts to make Kavale strong and Fairwind's activities is captured in Fairwind's mission statement. The trainees are from Kavale and they were hired as part of Fairwind's efforts to make Kavale better ('stronger'). When Tino says he will take the budget to the community, he is in a way urging Bob to consider that accounting practice in Fairwind is constrained, but also enabled by the doxa of Kavale.

The struggles between Bob and Tino serve to illustrate the relationships among practices of accounting, the doxa of Kavale and the habitus of Bob and Tino. Both Bob and Tino drew on elements of their habitus associated with a particular contextual field. For Bob, being a good construction manager was linked to his ability to function in a 'business-like way' while for Tino his identity and therefore his agency was strongly connected with his role within and contribution to the doxic social mission of the broader Kavale community. These contextually specific dominant values become action informing (but not determining) structures which underpin their accounting practice within Fairwind. The influence of Kavale's doxa on the practice of accounting in Fairwind has broader implications. The dominant understanding of specific contextual fields can influence how accounting is practiced as much if not more than accounting regulations and governance standards. The implication is that the

focus on a-contextual accounting regulations and governance standards, may miss the more subtle narrative associated with how accounting is practiced.

The effort to position the budget

The tensions around accounting were also evident in struggles over the nature and place of the budget within Fairwind. Although budgets are kept in Fairwind, they are primarily to cater for the documentation needs of external users. Tim, the chief accountant, said that the budget was not necessarily to guide organizational activities as is generally expected. It has been that way for quite a while. However, Fairwind hired new departmental directors and the directors wanted to use the budget to guide and direct activities in Fairwind. An issue that arises because of the budget relates to a group that is called the Council of Elders and Respected Persons (hereafter the Council). Tino's following comments came when he learnt what the new directors wanted done to the Council and the centrality of the budget to their intentions.

Tino: Now you tell me Mr Accounting PhD, how can a piece of paper stop the Council of Elders from continuing to function?

Mr. PhD: What piece of paper?

Tino: I am referring to the budget. This is absolutely silly- the Council of Elders has been around for thousands of years.

The Council, as a social institution, is an integral part of Kavale as well as Fairwind, so integral that in some cases the Council is called upon to help Fairwind deal with issues relating to Fairwind's relationship with Kavale. As the name suggests, the Council is made up of people who are highly respected in Kavale including Elders and Respected Persons, and Traditional Owners of the land. Councils such as this are important features of governance in communities like Kavale. The Council is a central and persistent element of community life and they are widely believed to have existed for thousands of years. Tino's remark came at a time when Fairwind's non-Aboriginal departmental directors were considering, because of the budget, to merge the Council with another section of Fairwind and/or even letting go of the Council altogether. This was unthinkable for Tino.

In a mainstream setting, letting go of certain employees and merging one department with another because of budgetary constraints are common actions. Although such actions are usually met with resistance, they are nevertheless frequently done, signalling how those actions (and the role of the budget) are acceptable in mainstream society. Such actions may not look 'silly' in mainstream society because mainstream society has given accounting permission to facilitate those actions. However, the Council of Elders and Respected Persons is part of the doxa of Kavale (much more so than accounting) and accordingly, that accounting is used as a means of redirecting where the Council is located and how it functions is unthinkable to the people of Kavale.

Tino often said that before the non-Aboriginal directors (Tim, Jim and Jean) insisted on implementing a budget, he was able to do what he wanted to do:

Ever since these new directors came in, they are pushing the budget and now there's not enough money for material, not enough money for workers...my hands are tied. I couldn't do what I wanted to do because of the budget...

He would often ask,

Why can't we have..., "This is what I want to do, give me the budget to do what I want to do."?... instead of "...This is your budget you can only do these things..."

To Tino, the budget should not be a constraining technology but rather an enabling one. The budget should be a technology to assist in achieving the shared development and empowering goals of Kavale. At face value, one could think that Tino lacks accounting knowledge or he likes spending money unnecessarily. On the contrary, Tino has managed multimillion dollar construction projects in

mainstream society which signals that he is indeed accounting literate. Furthermore, Tino was observed arguing with suppliers about the costs of materials and that also suggests that he does not spend money for the sake of spending money. Although the Council can be located outside Fairwind because it has been so for many thousands of years, the point that is argued here is that it appears somewhat odd that the budget has the potential to challenge where the Council is located.

Shaping accounting practice

The entwinement of contextual fields opens up the possibility that capitals in one field can influence activities in other connected fields. Accordingly, it is expected that legitimate capitals from Kavale will shape accounting practice in Fairwind. The relationship between Kavale and Fairwind and its simultaneous influence on how accounting is practiced, was evident when Tino said that he will take the budget to Kavale. Interestingly, those in Kavale are people with little to no knowledge of accounting. The Elders, board members and the Aboriginal staff members of Fairwind struggle to grasp accounting. However, for the possession of accounting knowledge or related technical expertise as resources to influence the shape of accounting practice, those resources must have legitimate status within the contextual field- Fairwind and Kavale. On the request of the non-Aboriginal departmental directors, Bev, a certified public accountant, a former bank and investment manager was paid \$5,000 per week to 'show' management and staff members how to practice accounting and to also set up a management accounting system for internal decision making. Interestingly, she was frequently required to meet with the Elders, a group of people who struggle with accounting knowledge, to discuss her thoughts. The meetings with the Elders are not because they have any particular skills in accounting, rather the meetings were about showing respect. This suggests that although Bev has access to accounting knowledge, her ability to shape accounting practice in Fairwind requires the consent of Elders.

While accounting knowledge and senior organizational posts tend to influence accounting practice as cultural capitals, in Kavale, those capitals are not the most legitimate ones. A more legitimate capital in Kavale is the symbolic significance one has because one is an Elder and/or Traditional Owner. Given that the Elders and Traditional Owners struggle to understand accounting, their influence on shaping accounting practice may come via other means. The Elders and Traditional Owners influence Fairwind's management accounting practice via their support for Tino in employing the trainees. Elder Robert shared an incident that captures how this support can unintentionally shape accounting practice. He said that one of the more prominent Traditional Owners and Elders (not employed in Fairwind), Elder Simpkins, came to Fairwind to personally express his appreciation and support for Tino. The non-Aboriginal departmental directors came out from their offices to witness this visit. The trainees themselves also stopped their work to witness the visitation, which for them is an action that carries a significant symbolic meaning. Perhaps unknown to both Elder Robert and Elder Simpkins, Elder Simpkins' visit profoundly influences the continued employment of the trainees. This indirectly supports the continued snubbing of the budget and its profit underpinnings in relation to the employment of the trainees.

The influence that Elders with limited to no accounting knowledge have on accounting practice is an insight that has implications beyond this study. Ahrens and Chapman (2007) argue that senior managers should be given priority when one seeks to understand accounting practice because they are in a position to influence how accounting is done. But senior management is only useful as a capital if the space within which accounting operates gives status to management seniority. Non-Aboriginal departmental directors such as Jean, Tim and Jim are generally not able to orient accounting practice in Fairwind to achieve economic goals, despite being higher than Tino in Fairwind's hierarchy. This is because Tino has the support of the Elders of Kavale. The continued employment of trainees who only sometimes contribute in an economically profitable manner to Fairwind, suggests that the symbolic significance of being an Elder has trumped possession of accounting knowledge and senior

organizational posts- capitals that the literature often recognizes are highly influential in determining how accounting should be done.

Assurance and accounting practice

Before we continue with this section, we need to explain Skin Names, as we conceptualise this as an alternative form of assurance. Wafer (1982) explains that Skin Names are a fundamental part of Aboriginal kinship, central to how people interact with and relate to one another. It is a complex network of structured relationships among First Nations Australians, with each nation having its own Skin Names. A Skin Name comes with certain expectations, duties and responsibilities. One who acts contrary to their duties is often looked upon with disdain by those in the system. Skin Names are the third level in Aboriginal kinship, with the first and second being Moiety and Totems respectively. The three are inevitably interrelated but our focus is on Skin Names (see McConvell *et al.*, 2018 for more detail). Skin Names are central to defining individual identity and kinship obligations that include economic as well as social duties. Skin Names are so integral to relations and accountability, that sometimes non-Aboriginal peoples are given Skin Names so that those in the community can feel a relationship with them (Bishop *et al.*, 2006; Rose, 1992). Chew and Greer (1997, pg. 286) suggest that “people are able to know how to address and behave with each other by identifying each other’s skin”. Skin Names also establish rights and responsibilities to Country (land) (Rose, 1992).

While keeping records did play a part of the accounting practice in Fairwind, the most important processes of assurance seemed to relate more to who did the accounting rather than what they did. The accounting work involved specific people that occupy trusted positions because of their Skin Names. When asked about accounting documentation and how they do their pricing, they would often reply that “...accounting is in the head...”. A sales transaction that took place outside Erwin’s workshop is illustrative. Erwin, the manager of AutomoEngineer (one section of Fairwind), talked with customers, shook hands and the sale was done. Afterwards, when asked about where the procedures and paper work were, he said . . .

...when we talk to contractors...they will just call up and we’ll talk. The hurdles in other organization is filling in forms, doing all these other things before the contract actually takes place, but in here it is just a conversation with me...So I am also the go between, I am the voice of Fairwind to the contractors and the voice of the contractors to Fairwind.

When Erwin says that all the customer has to do is to talk to him, Erwin is describing his central role as a trusted individual in the sales of AutomoEngineer. Erwin’s comments provide evidence of how accounting is generally done in Fairwind. Erwin and the customer are the main parties in the sales transaction. There are no ‘formal’ procedures and processes to follow but simply a verbal discussion. When we went looking for the ‘accounting’, Erwin pointed to himself and said, “...*accounting is in my head...*” This response illustrates accounting as a carnal practice or a practice that is inseparable from the bodies of those who carry out the process (Alawattage, 2011).

Erwin’s explanation and behaviour was actually typical of accounting practice in Fairwind. Purchasing practices were similar, as specific people are necessary for the purchase to take place, rather than formal procedures and documentation. A number of purchase transactions, including one which was worth more than \$10,000, took place out in the bush. A large bush fire was threatening a piece of land that Fairwind was in the process of buying. The transaction was to pay for someone to plough fire-breakers around that piece of land and the deal involved Erwin, Ray and Joel. These people spoke, shook hands and the purchase was done. The ploughing started immediately while the paper work was completed later. Joel said that he had over \$20,000 to spend in this transaction but he did not want to push for a lower price because the fire was getting closer. Both Erwin and Joel indicated that the basis of assurance in this transaction was the presence, the trust between and the recognised authority of the key people involved in the transaction rather than documentation and record keeping.

Not prepared to accept that a multimillion dollar corporation would have an accounting system whereby people are so central relative to documentation as well as procedures, further data collection was necessary to confirm observations. Using a diagram of several arrows pointing in similar directions, Fairwind employees were asked to consider the arrows as those activities essential to the operation of Fairwind. The conversation with Tino captures the general finding of these follow up conversations. When presented with the diagram, Tino pointed to each arrow and named specific people. Because he only named people, Tino was asked if he was saying accounting was not present in Fairwind, to which he replied, "Oh no, I am the accounting in here, Erwin is the accounting there...". What Tino meant was that the accounting system and more specifically the management accounting system of Fairwind are constructed around specific people and specific relationships.

The social capital networks connected to Skin Names were foundational to the process of assurance in Fairwind. Transactions could be conducted because the key actors occupied a position of recognised authority and significance within the community. In this case Erwin, Ray and Joel have Skin Names (Walter, 1982; Chew and Greer, 1997). These Skin Names in addition to their status as Elders, Respected Persons and Traditional Owners of land, create heavy responsibilities to execute their duties with care and with a sense of dependability to make members of Kavale strong. As such, there is a great degree of trust placed on them not only by Aboriginal employees of Fairwind but also by the community of Kavale who are related to Erwin, Ray and Joel through Skin Names. In many ways this aligns the accounting and accountability practices of the organization with those of the community. This 'grounds' accounting and accountability within the community (Scobie *et al.*, 2020).

It is quite possible that the interlocking of Fairwind and Kavale means that the processes of assurance prevailing in Kavale have framed practices in Fairwind, including issues of assurance that are fundamental to accounting practice. In the above sale and purchase transaction, the trust afforded to Erwin, Ray and Joel because they are people with Skin Names, negates the need for documents and procedures. Accordingly, the paper work needed for audit trail, evidence of sales and purchase price and date of transactions are not the most important elements. Erwin, Ray and Joel's Skin Names make them the evidence and generally that is more important. In other words, they personify the assurance that documentary evidence provides in relation to transactions in mainstream society. If they say that this is the price involving a transaction about a particular purchase on a given date then that is taken as the evidence. We are not saying that Erwin, Ray and Joel (as employees of Fairwind) have not historically proven that they are trustworthy in contracting on behalf of Fairwind. What we are saying is that the trust placed on Erwin, Ray and Joel is for most part underpinned by their Skin Names, much more than their credibility as employees of Fairwind.

Tim, the chief accountant, was asked about the lack of paper work in transactions that are sometimes in the region of thousands of dollars and how that may pose a challenge to his work. Tim replied,

My job is to face the funders and regulators. Sometimes they (specific people) would say, Tim pay whom and whom for this and that. I will then have to figure out which account that payment will go into. The transaction has been done. I sometimes call them (specific people) up just to confirm the amount.

What Tim is effectively saying is that there are different systems of accounting working in Fairwind. There is the one where specific people serve as the assurance that is fundamental to accounting practice. But there is this other accounting system, one where Tim becomes influential in ensuring that documents are present so as to make Fairwind appear rational to the funders and regulators. Internal and community accountability requires relationality, external and funding accountability requires formality.

The process and issues within Kavale and Fairwind have broader implications for our understanding of accounting practice. Despite apparently similar objectives, the way accounting practice was structured and mobilised was highly context specific, and reflected the struggles between the two

different fields represented in this social space. Therefore, it is problematic to separate the nature of the accounting practice from the struggles and dynamics inherent in a given broader social space. In Fairwind, there is a contrast between assurance based on the social capital network of the Skin Names and the broader expectations and requirements for documentation and record keeping as a basis for assurance. This raises the possibility that multiple approaches towards assurance can exist in parallel or contradiction.

One interesting element of the contrast between more formal systems of assurance based on recordkeeping and the approach to assurance based on the relational network associated with Skin Names, was that the high levels of trust given to key people enabled a highly flexible and adaptive approach to unexpected events. Those within Fairwind described this adaptability and the often chaotic nature of the challenges they faced as 'Fire-fighting'. Joel describes it as follows,

In the field, not all resources are at the right place in the right quantity at the right time, this requires people in the field to improvise, adapt and modify in order to deliver service. If there is a septic overflow, it will take time to go through proper procurement procedures such as getting three quotes, consider the budget and all that stuff...You also have to consider the distance from the supplier...so given the ability to just think on the spot and to fight fire where they are at that point in time is important.

If 'proper' procedures and processes were followed it might have been too late to stop the fire in the above purchase transaction. At the same time, the ability to think on the spot, make decisions and implement those decisions is crucial to delivering services in Fairwind. That is effectively what happened in the purchase transaction mentioned above. There was a literal fire coming. The trust given to specific people such as Erwin, Ray and Joel facilitates working in chaotic environments such as Fairwind. This is not to say that there was no documentation, the documents are prepared retrospectively to satisfy funding and regulatory needs. However, the levels of trust of specific individuals was not without consequence and it created an air of distrust between some departmental directors (including Bob) and the Aboriginal workers. The non-Aboriginal departmental directors were familiar with Skin Names, however, they were not able to understand the link between Skin Names, key individuals and practices of accounting in Fairwind. To them, the weakness of formal records and procedures was weak accounting and the possibility that individuals may be called to account through other means was not recognised.

Discussion and conclusion

This study has two interrelated motivations. The first is to understand examples of Indigenous practices of accounting in a settler-colonial context. The second flows from this to reveal the interplay of wider society and organizational context with accounting practice and account practitioners (Baxter and Chua, 2003; Hopwood, 1983; MacKenzie, 2009; Fukofuka and Jacobs, 2018). Existing literature has highlighted two starting points for explorations of accounting practice. The first argument is that there is a need to enrich the current conceptualisation of the operational context. The second is the need to reinvigorate the notion of the individual involved in accounting practice. Accordingly, we responded to these two motivations by conceptualising practitioners of accounting as individuals who are members of other spaces over and beyond their organizational membership. Furthermore, we conceptualized the operational context of accounting as one that includes the wider social space within which the organization is nested.

Fundamental to understanding accounting practice is an appreciation of those individuals who are caught up in that practice. For the most part, existing literature views these individuals as organizational members or management accountants and chief financial officers. There is also a heavy focus on senior organizational members such as CFOs, business managers, production managers and general managers (Ahrens, 1997; Mouritsen, 1999; Dent, 1991; Baxter and Chua, 2008). Informed by Bourdieu (1990b; 1977), our investigation of accounting practice finds that membership beyond the

organization contributes to the members' habitus which influences how they practice accounting. Tino's opposition to profitability in his argument with Bob came about because he has embodied the dominant understanding of Kavale, a field beyond and encompassing Fairwind. If he had accepted profitability to be the measuring yardstick for the employment of the trainees, he would have to stop employing the trainees- an action that is inconsistent with his habitus and the doxic values of Kavale. Although Tino is non-Aboriginal, his habitus has been influenced by the doxa of Kavale, and he has a Skin Name to establish relationality. He is therefore practicing accounting in the way that he deems most appropriate within the community doxa. As this is determined by the community, in a relation of accountability with the community, it can be considered an example of Indigenous accounting practice.

Furthermore, Tino's habitus makes his disregard to profitability and budget as well as his reactions to Bob and senior directors unexpected. It is unexpected in the sense that Tino is knowledgeable in accounting and has managed multimillion dollar projects in mainstream settings. Given this, one would expect Tino's actions to be informed by notions of revenue, expenses and profitability. However, Tino did not behave this way as he chose to ignore profitability and budgets. Tino's unexpected behaviour means that it may be problematic to assume that individuals who practice accounting behave in predictable patterns. It may be problematic, because individuals can choose how they practice accounting and that choice means that they can behave in an unpredictable manner.

Essential to understanding accounting practice is a richer appreciation of the context within which that practice takes place (Roberts and Scapens, 1985; Lombardi, 2016; Fukofuka and Jacobs, 2018; Ahrens, 2009; Chapman *et al.*, 2009; Baxter and Chua, 2009). Informed by Bourdieu, we argue that accounting practice in Fairwind transcends organizational boundaries to also include Kavale. Consequently, the doxa of Kavale also influences how accounting is practiced in Fairwind. Although the Elders of Fairwind struggle to understand accounting knowledge, their status as Elders of Kavale gives them powerful positions in Fairwind. Tino is able to call on the Elders' support to continue employing trainees even when they were not making a 'profitable' contribution to Fairwind. Even a non-employee of Fairwind, Elder Simpkins' visit to thank Tino for the continued hiring of the trainees, profoundly influenced the trainees' continued employment. Elder Simpkins is influential in accounting practice because of the interconnectedness of Fairwind to Kavale as overlapping fields. When researchers seek to understand accounting practice, they should anticipate that unassuming individuals may influence how accounting is done. Accounting operates in a network that transcends contracting parties (Chua and Mahama, 2007; Dirsmith, 2007) and can be influenced by individuals with no accounting expertise, lower positions in organizational charts, or even individuals outside of organizations.

In line with our conceptualisation of Fairwind as overlapping with Kavale, we demonstrated the profound influence of the doxa of Kavale on the practice of accounting in Fairwind. While documentation is part of the dominant understanding of mainstream society and serves a critical role in ensuring the credibility of the accounting system, Skin Names also ensure the credibility of the accounting system. In Fairwind, Erwin, Joel and Ray are not only the evidence that a transaction took place, they are, generally, also the assurance for that transaction. They have Skin Names and as such, they are trusted to make decisions relating to sales and purchases and to enter into contracts on behalf of Fairwind. Although the documentation is there, it is primarily to satisfy regulators and funders. Documentation does not necessarily replace trust imbued in and with specific actors. The trust placed on Erwin, Joel and Ray is not so much because of the organizational posts they hold in Fairwind, rather it is because of their Skin Names. This strengthens the argument that accounting activities should not be seen as activities that take place within organizations but rather, as activities that respond to what is taken for granted in wider society (Ahrens, 2009). The tendency in accounting research to remove the context from analysis of why practitioners behave in a particular manner is problematic because the context has a dominant understanding that influences how practitioners behave. It also reveals

the crucial importance of distinguishing between cultures within the regions that can be theorised as mono-cultural (Baskerville *et al.*, 2016). Australia as a settler-colony reveals the unique insights generated at the border where cultures meet or clash (Chew and Greer, 2000).

The findings in this study raise the question of what actually is this ‘thing’ that we call accounting. Hopwood (2007) acknowledges that accounting may not be what we think accounting is when he said that if one thinks one knows accounting then one is simply wrong. When asked about what they mean when they say Fairwind has no accounting, employees responded that it was in relation to systems. When Tim, Jean and Jim, non-Aboriginal directors, say that Fairwind has no accounting, they are referring to formal accounting management systems. The insistence of Bob to have a budget and to do work according to profitability suggests the notion of accounting that Bob has. But as Hines (1988) has pointed out, accounting is what society accepts accounting to be. Accounting in mainstream societies involves revenue, expenses, budgets and systems and that is just the way things are. In other words, accounting is a “fact of society” (Hines, 1988, pg. 257) and Bob, Tim, Jean and Jim embody that fact and that is just the way accounting is to them.

Juxtapose that with Erwin, Ray and Joel who are “facts” of the Kavale community. They have a seat in the Council of Elders and Respected Persons, they are Traditional Owners, Keepers of the Dreaming, with Skin Names. Hines (1988) warns a way of seeing is a way of not seeing and urges researchers to infringe upon their reality in order to better appreciate what accounting is. This is what we sought to do in this study by investigating how accounting operates in a non-mainstream context. In our case, we found that accounting is not in systems but in people, and accounting is generally not allowed to serve goals that are solely economic in nature. Accounting practice is informed by the doxa of Kavale with its emphasis on making people strong according to Skin Name obligations.

The primary contribution of our study is empirical in nature, it is an exploration of Indigenous practices of accounting on the ground. By working closely with an Indigenous organization we have been able to demonstrate both the challenges and the possibilities for particular Indigenous practices of accounting. In doing so, we revealed how the doxa of a community challenges and orients accounting practice towards goals consistent with that community’s understandings and aspirations. Therefore, our primary theoretical contribution illustrates that individuals’ membership in settings beyond specific organizations influences how they practice accounting. Indigenous perspectives, even in the settler-colonial contexts that constrain expressions of Indigeneity, influence accounting practice.

These contributions are caveated by several limitations. Firstly this is a single in-depth case study. Indigenous Nations and/or communities are all particular. As are their experiences of, agency within, and resistance beyond settler-colonial contexts. What we have found may not necessarily be directly applicable to another Indigenous or Aboriginal context. All of these contexts have particular identities, practices and historical experiences. Despite this, some of what we have found could provide useful insights to other contexts. Secondly, despite being Indigenous to other colonial contexts, and working closely with the community to collect, analyse and synthesize findings, we are still outsiders. This has and always will affect our interpretations. Although this is not necessarily an Indigenous interpretation, we are continuing to push accounting research in the direction away from accounting for Indigenous Peoples towards accounting by, and with, Indigenous Peoples. Finally, we focused predominantly on doxa and habitus as concepts within Bourdieu’s practice theory. It is likely that other theoretical tools could provide additional insight, for example, capitals. Future uses of Bourdieu both in terms of the theoretical tools he developed, and the political and methodological insights from his early work in a colonial setting with an Indigenous community, can contribute further to the Indigenous Peoples and accounting literature more broadly.

Exploring Indigenous practices of accounting is crucial to maintaining Indigenous agency and opening up space for alternative understandings and practices of accounting. We pursued this by addressing the research question how is accounting understood and practiced in an Indigenous organization

within a settler-colonial context? This acknowledges that accounting practices may be different across fields, depending on wider cultural influence. We addressed this question through a qualitative field study design to get close enough to accounting practitioners to understand why they do accounting the way that they do in this unique context. We mobilised Bourdieu's practice theory to understand accounting practice in an Indigenous context. Field, doxa and habitus expand organizational contexts and illuminate the complicated reality of accounting practice (Everett, 2002; Malsch *et al.*, 2011). We conclude that it is necessary to pay attention to the wider fields that accounting entities are embedded in. These fields can have profound influences on accounting practice and practitioners in unexpected ways. A study of practice necessarily invokes the need for further studies of greater depth and breadth across time and space. The task of understanding accounting in its social context highlights the possibility that what is identified as accounting in one context is profoundly different to accounting in another context. Further work is required to explore both alternative contexts and alternative accountings.

Notes

1. A note on appropriate and inclusive language. Because we are positioning this as a contribution to and conversation with international literature we use the term 'Indigenous' often. When we do so, we capitalise Indigenous. This is supported by the guidelines for submission to the Decolonization: Indigeneity, Education and Society Journal: "In recognition of the communities of identity connected by the term, we strongly recommend all submissions capitalize the term 'Indigenous' in all contexts. Decolonization believes that the term "Indigenous" is a deeply politicized one; it evokes shared historical memory, cultural meanings, and particular political interests. By spelling "indigenous" with a lower case "i" we un/knowingly reproduce dominant writing traditions that seek to minimize and subjugate Indigenous knowledges and people. All authors are encouraged to explore the politics of their language choices, both in submitted texts and broader conversation" (Decolonization: Indigeneity, Education & Society, n.d.).

However, this is a study in the context of the nation currently known as Australia, and a broad blanket term like Indigenous also obscures local particularities that are important parts of the identities and historical experiences of communities. According to the Australian Institute of Aboriginal and Torres Strait Islander Studies (n.d.), Indigenous Australian is a general term that should only be used when speaking about Aboriginal AND Torres Strait Islander People. There is a growing preference for First Nations Australians because it acknowledges the diversity of Australia's First Peoples. It is best to identify the specific community's language group or traditional country and be consistent with that language. However, in our case this might undermine the anonymity of the community that our first author worked closely with. Our compromise between these two sets of guidelines is to capitalise Indigenous when referring to general practices, ideas and challenges with international implications, use First Nations Australians where appropriate, and use Aboriginal when referring to specific localised practices. While this is not a perfect compromise, we have taken the politics of language seriously in our choices while prioritising the anonymity of the community.

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