

Attributing Consequences to Accountancy: Pacific Insights

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Abstract

Purpose – The question is addressed of how types of consequences of accounting can be identified and classified. In doing so, an analysis is conducted of consequences for *Kain Nikunau* (i.e. indigenous persons of Nikunau Island) that have some association with the accounting brought from the Atlantic to the Pacific by *I-Matang* (i.e. indigenous persons of Europe, in particular being fair-skinned).

Design/methodology/approach – We adopt an eclectic approach; use historical sources and participant-observation data; compose an analytical description of consequences of accounting for the last several generations of *Kain Nikunau*; and discuss the findings in order to enhance the present literature about consequences of accounting.

Findings – Human application of *I-Matang* accounting ideas and practices, figuring even mundanely and unobtrusively in various activities and situations (e.g. trade, mining and wage employment, Christian missions and churches, formal education, medical care and other public services, development planning and bi-lateral aid, and colonial and island government), have caused or formed conditions of possibility for wide-ranging and far-reaching changes on Nikunau and to *Kain Nikunau*. These changes are consequences of accounting and may be classified as biological, cultural, demographic, distributional, environmental, geographic, macro- and micro-economic, organisational, political, religious, social and societal. The desirability and undesirability of these consequences are ambiguous. Identifying and classifying these consequences is an analytical inductive process requiring taking several perspectives, applying lateral thinking and examining a field of inquiry longitudinally.

Research limitations/implications – The research group did not include any *Kain Nikunau*.

Originality/value – A niche area of accounting research has grown around the context of indigenous peoples. This paper is rare for looking at change over generations of persons with not only a biological connection but also and social one. Over and above that, the paper is unique in addressing how consequences of accounting can be identified and classified.

Keywords Consequences of accounting, social consequences, economic consequences, Pacific studies, demographic consequences

Paper type Research paper

Introduction

Knowing the consequences of accountancy in particular contexts was identified three decades ago as one of the main reasons for investigating accounting as it functions (see Burchell, Clubb, Hopwood, Hughes and Nahapiet, 1980). Reasons for such knowledge being of vital importance can be expressed differently, depending on perspective. For example, to know about a consequence is to understand the wherewithal of actions and the capabilities of models they are the results of; or to know about a consequence makes criticising actions possible, along with the theories, beliefs and values on which the actions are founded (Kezar, 2005; Roslender and Dillard, 2003). Furthermore, from an accountant-educational perspective, although technical education and technical competence are important, without an education directed with thought to the consequences of accounting treatments, graduates (and the accountants they become) lack depth, which does them, the organisations they populate and society little good (Low, Davey and Hooper, 2008; Young and Annisette, in press). Similar applies to accounting education generally, and the graduates who practice accounting alongside their specialist field of knowledge (e.g. marketing, religion, medicine, development work). However, despite many advances in accounting research during the past three decades, consequences remain a relatively neglected focus of that research (Roslender and Dillard, 2003; Vollmer, 2003).

This paper is a response to Roslender and Dillard's (2003) call for action from "those who find themselves in the privileged position of being aware of the conditions and consequences of accounting as it has evolved as a medium and an outcome of the social arrangements in which it is embedded" (2003, p. 341). The authors were in such a position vis-à-vis a people who have mostly identified for at least several centuries with Nikunau, a reef island in the central Pacific (coordinates: 1°21'S 176°27'E). Many *Kain Nikunau* (i.e. indigenous persons of Nikunau Island) now reside on Tarawa, an atoll some 600 km distant and which, for the past 65 years, the seat of government of, first, the British Colony of the Gilbert and Ellice Islands (GEIC) (1945-1979) and, since then, the Republic of Kiribati (the local enunciation of *Gilberts*)[1]. The present life circumstances of *Kain Nikunau*, whether on Nikunau, Tarawa or elsewhere, reflect a myriad of biological, cultural, demographic, distributional, environmental, geographic, macro- and micro-economic, organisational, political, religious, social and societal consequences that can be associated in part with accounting quantification, and business, religious-body and public finance. These knowledge technologies were brought among them, or were impressed on them from a distance, by *I-Matang* (i.e. Britons and other

indigenous persons of Europe) since the first half of the 19th Century, as analysed by Dixon and Gaffikin (2009, 2010). The central question addressed in this paper as regards *Kain Nikunau* is:

- What consequences for *Kain Nikunau* can be associated with the accounting brought by *I-Matang*?

The consequences of accounting for *Kain Nikunau* may be of little interest to *Kain Nikunau*, let alone anyone else. However, as a case study, this paper should be of practical use for the illumination it sheds and the insights it provides about past, present and continuing consequences for peoples in similar “colonial”, “post-colonial” and “development” circumstances. Hence, it should be of interest to people concerned about those particular sorts of circumstances, notably those in the aid industry and those trying to govern in places affected by such circumstances. As far as the accounting academic and professional community at large is concerned, the paper also makes an important contribution by complementing Vollmer’s (2003) research agenda. That is, it generates and informs discussion about consequences as a concept, a discussion that seems surprisingly absent from the accounting literature, despite several studies having appeared since his study and Roslender and Dillard (2003) were published (e.g. Ahrens and Chapman, 2007; Bakre, 2008; Low et al., 2008; Neu and Graham, 2006; Preston, 2006; Uddin and Choudhury, 2008; Stalebrink and Sacco, 2007). Indeed, it is not easy to find corresponding discussions in related disciplines, and so, in investigating the consequences of radical changes to governance of a university, Kezar (2005) had to address this situation, as reviewed later. Her ideas are transformed into a model in the next section, and in the discussion section of the paper this model is revised in the light of how consequences of accounting for *Kain Nikunau* were revealed and classified. Thus, the central question addressed in this paper as regards accounting is:

- How can types of consequences of accounting be identified and classified?

The structure of this paper is as follows. The next section considers the concept of consequences, presenting a short literature review. The third section presents information about Nikunau and Tarawa, and accounting there. The fourth section outlines method of choosing the study, collecting and analysing the data, and inducing the results. The fifth section comprises descriptive analysis focused on relevant themes induced from the data. The

sixth section discusses the analysis and the concept of consequences. A conclusion and suggestions for further research appear at the end.

Consequences

This section considers some appearances that the concept of consequences has made in the accounting literature and then goes further afield for more theoretical insights. Burchell et al. (1980) were not the first to refer to accounting having consequences but when they did the literature was limited mainly to the (neo-classical, micro) “economic” (e.g. see Holthausen and Leftwich, 1983), and “behavioural” varieties (e.g. see Luckett and Eggleton, 1991), although Zeff (1978) had raised social, (macro) economic and distributional consequences as substantive issues in the then fledgling industry of accounting standard setting. Although Burchell et al. (1980) influenced an abundance of subsequent studies with their call to investigate accounting as it functions and in ways they outlined, and many more otherwise coincided with this development, particular questions about consequences of accounting in these studies seems to have mostly been answered incidentally to other questions and so, or sketchily and in black and white terms. This applies to the studies of accounting referred to in the rest of this section.

A search for a more thorough treatment of consequences in a theoretical way identified work by Kezar (2005). From a literature review of four types of theories that address or describe radical change in organisations, she induced types of consequences corresponding to theory types as follows: efficiency, effectiveness, and quality (teleological theories); new interpretive schema, underlying values, and assumptions (institutional theories); values and symbols being once again aligned with structures and processes (cultural theories); and new ideology, reconciliation of views or interests, change in power, and particular groups’ interests being better served (political theories). Although the consequences that Kezar induced relate to radical change in organisations, it seems not too big a step to consider them as suitable for considering consequences of accounting for organisations. Indeed, the theories are well represented in various parts of the accounting literature, the last three in particular in studies that follow an agenda resembling the one outlined by Burchell et al. (1980). Moreover, following Hopper and Powell (1985)’s adaptation of Burrell and Morgan (1979), they may be distinguished as shown in Figure 1. The further step of expecting them to be suitable for considering consequences of accounting for *Kain Nikunau* society, as addressed in the present paper, does not seem outlandish.

[INSERT FIGURE 1 ABOUT HERE]

Other aspects of Kezar's (2005) review are relevant in the discussion we seek to fuel about the concept of consequences. Blending her ideas with ones drawn from accounting studies, it is suggested that a consequence refers to circumstances that come about in the short and long term and that may be attributed to or have associations with an occurrence, event or action, and that probably would not have resulted otherwise. Circumstances vary with the type of theory that informs the inquiry into a consequence, hence the theory type and consequence examples pairings in Figure 1. Within each theory, and depending on the objectivity-subjectivity of the theory, between the occurrence, event or action and the altered circumstances there is either a cause and effect relationship, no matter how complex, isometric or knowable; or conditions of possibility arise from the occurrence, event or action out of which arise new circumstances. Thus, a consequence for social actors and groups somehow results from causal or possibility conditions and process, including directly and indirectly, such as arises from the mixing of occurrences, events or actions (see also Boyce, 2004); or incidentally, accompanying another more significant consequence. Causal or possibility conditions and process can have consequences that are a mixture of the intended or anticipated, and of the unintended or unforeseen (and often negative) (e.g. Ahrens and Chapman, 2007; Alam, Lawrence and Nandan, 2004; Hopwood, 2009; Humphrey, 1994; Neu and Graham, 2006; Uddin and Choudhury, 2008). The consequences can be knock-on, so as to have a domino-effect, and so be far-reaching (e.g. see Miller and O'Leary, 1990). Indirectness arises from only some of the elements in such chains of consequences having an accounting essence, and so for consequences being only partly attributable or able to be associated with accounting (Shapiro, 1998). Occurrences, events or actions can prompt responses, resistances or opposing actions (Hopwood, 1994), which are themselves consequences and which affect other consequences, for example changing their speed, direction and size.

Notwithstanding these latter points, across the research she reviewed, Kezar (2005) perceived that consequences of radical change projects have been conceived narrowly, being limited to direct and intentional outcomes, a circumstance also remarked on by Vollmer (2003) in relation to Foucauldian studies of accounting. In similar vein, some studies have been confined to or only remarked about consequences for an organisation, for individuals within it, and for financially interested parties (e.g. investors and creditors) (e.g. see Humphrey, 1994; Stalebrink and Sacco, 2007). A useful way to picture this narrowness and contrast it

with broader possibilities for identifying consequences is provided by Boyce (2004). He devises a diagram, “Many tangents to travel: a broader, tangential view of a business entity’s system and its environment” (p. 574). It suggests, by way of example, nearly 30 elements that although outside the organisation might be affected by accounting, and so come within analysis of its consequences. Examples include social dislocation, gender issues, deskilling and globalisation.

Entailed in knowing about a consequence are evaluative descriptions of the consequence. While positive connotations are undoubtedly possible (e.g. beneficial, fortuitous, profitable), as are neutral ones (e.g. harmless, innocuous, inconsequential), many of those found in the literature are negative, for example, brutal (e.g. Preston, 2006), dysfunctional (e.g. Humphrey, 1994; Kezar, 2005; Luckett and Eggleton, 1991), deleterious, dire and disastrous (e.g. Shapiro, 1998), destructive (e.g. Low et al., 2008), and adverse, unfortunate and serious (e.g. Hines, 1992); this may derive from the word consequences sometimes being used to refer to an unpleasant result, as in the phrase *take the consequences* (see WHSmith Definitive English Dictionary, 1999). Another way of evaluating a consequence is to identify and classify those people it affects in similar ways and contrast these people with those it affects in opposite ways (e.g. see Bakre, 2008; Hines, 1992; Neu and Heincke, 2004; Preston, 2006), leaving the reader to ascribe notions of positive and negative.

Kezar’s (2005) empirical data also provide evidence of consequences that are negative but she raises the counterargument that those for whom the consequences appeared negative were already in what could be interpreted as problematic or otherwise negative circumstances. This begs the question of whether a consequence for one class of people, no matter that it seems unfair, unjust or repressive relative to an opposite consequence for another class, can amount to circumstances more positive than would otherwise be the case, and so be interpreted in some ways as a positive consequence. McNicholas and Barrett (2005) make a similar point, and in doing so criticise the particular critical strand in accounting literature that they suggest has been written to stimulate counter-movements to repression. Their point, which they ascribe to indigenous researchers, is that researchers should take culturally sensitive and empathetic approaches; and aim to identify both positive and negative outcomes for a community, how the negative outcomes can be eliminated in the political and social conditions that apply, and how repressed groups can be emancipated. Macdonald (1996b) indicates a similar divergence in the Pacific Islands literature, with external parties concerned about indigenous peoples and their lands being a past and present victim of exploitation, in

contrast with islander agency as a central theme in culture contact studies by indigenous researchers, of which Davie's (2000) accounting study might be an example.

Nikunau and *Kain Nikunau*

This section considers accounts of Nikunau and places to which *Kain Nikunau* have migrated as a consequence of accounting. Indications above about where and among whom the paper is located are elaborated, bringing in literature that is referred to later in the paper. *Kain Nikunau* have occupied their island since time immemorial, as supported by their oral histories, some of which have been written down and translated or reported in ethnographic and participant history studies (see Latouche, 1983; Grimble, 1989; Maude, 1963, 1991; Maude and Maude, 1994; Uering, 1979), and by Di Piazza's (1999) archaeological study. The earliest reliable population estimates put their number at about 2,000 at the beginning of the 19th Century (Bedford, Macdonald and Munro, 1980).

Resulting from various political, economic, social and religious changes between the 15th and 19th Centuries, this population resided in *kainga* (\approx settlements) dispersed around the entire island adjacent to *aba* (\approx plots of land in the *buakonikai* (\approx bushlands)). Each *kainga* comprised persons having biological-social connections known as *boti* (\approx clan) and *utu* (\approx extended family) (see Geddes, 1977; Lundsgaarde and Silverman, 1972; Maude 1963). The island was divided into six districts and *kainga* were allied socially, politically, economically and spiritually to one district or another. The focal point of each district was its *mwaneaba* (\approx political, social and religious building) (see Latouche (1983, p. 23) for names and locations of *kainga* and *mwaneaba*). Each *kainga* was divided into *mwenga* (\approx a residential plot of land on which a co-residential nuclear family resided and on which were erected several shelter-like structures serving as sitting/eating, cooking, sleeping and storage areas). *Aba* were used to grow various hardy trees and shrubs (e.g. coconut, breadfruit, pandanus), and to cultivate *babai* (\approx swamp taro) in pits dug especially. *Kain Nikunau* subsisted on produce from *aba* and parts of the reef and ocean. Gathering, cultivating, fishing and other usage of these land and sea areas were regulated by customary rights bestowed on the individual through birth, adoption and other considerations or they derived from membership of *utu* and *boti* (Grimble, 1921, 1989; Macdonald, 1982; Maude, 1991; Maude and Maude, 1994; Sabatier, 1977)

These rights and laws, rules, regulations, ceremonials and so on, including *te katei* (\approx oral code of conduct) were overseen by those *unimane* (\approx wise old men) who were *atun te boti* (\approx heads of each *te boti*). They exercised gerontocratic government, legislative, executive and

judicial, that was consensual, the proceedings being conducted in their district *mwaneaba* and following precise protocols. These included that *tia motiki-tueka* (i.e. speaker of decisions) announced decisions at which *atun te boti* had arrived, and that each *atun te boti* participated from their traditional sitting places. Also known as *boti*, these places were named after *bakatibu* (\approx ancestors beyond the seventh generation) who founded them (e.g. Tabomatang's Te Atu ni Uea *mwaneaba* had 18 *boti* – see Latouche, 1983, p. 74 for floor plan). The founding could have originated in another district, and so *boti* names were replicated from one *mwaneaba* to another within and beyond Nikunau (see Latouche (1983), Maude (1963) and Geddes (1977) for particular floor plans for Nikunau, Beru and Tabiteuea). *Mwaneaba* housed the relics of their founders. Other religious features were that *kainga* had *bangota* (\approx shrines) dedicated to *bakatibu* and other *anti* (\approx spirits); and each *boti* had its totem, usually a living creature, whom *boti* members held in high regard and, for example, were forbidden to hunt or eat. *Unimane* and *unaine* (\approx wise old women) taught these traditional beliefs, values and rituals to the young, the curriculum also including knowledge and skills associated with living on Nikunau (Grimble, 1921, 1989; Macdonald, 1982; Maude, 1991; Maude and Maude, 1994; Sabatier, 1977; Teweiariki, n.d.).

The accounting that *Kain Nikunau* applied in the above circumstances is outside the scope of this paper, except in so far as it was displaced in the changes that occurred with the coming of *I-Matang*. What concerns us here is the business, religious-body and public finance, and accounting quantification that the latter brought or impressed from a distance, and how, among other consequences, it changed the above political, economic, social, religious and other arrangements. This coming was part of what might be simplified as a colonial “project”, whose overall effect might be described as having been radical change. This has affected *Kain Nikunau* through eight generations, using the average of 25 years per generation (see Maude, 1963)[2], and in all respects, having biological, cultural, demographic, distributional, environmental, geographic, macro- and micro-economic, organisational, political, religious, social and societal consequences. This paper is a report of inquiries into which of these consequences might be attributes of the accounting coming to exist or stem from organisational processes that have given accounting particular meaning and significance.

The first recorded encounter between *Kain Nikunau* and *I-Matang* occurred in 1765 (see Officer on Board the Said Ship, 1767, especially pp. 135-138). However, for several decades afterwards, *I-Matang* incursions into the vicinity of Nikunau were limited. This is best understood in terms of Pacific-wide trends reported by Morrell (1960) and Ward (1946). For

many years, Britain's East India Company exercised a monopoly on commercial rights in the Indies and Pacific. It was disinterested in exploiting the Pacific and deterred others from doing so, controlling shipping there, backed by Britain's Royal Navy. This did not start to change until the British Government established the penal colony of New South Wales in 1788. Ships carrying convicts off-loaded their cargo and sailed to the Orient, including one commanded by a Captain Gilbert, who encountered some of the islands that now bear his name when trying a new route north. Whalers were exempted from the monopoly or successfully argued that they were outside British jurisdiction: they hunted on the On-the-Line grounds and used Nikunau as a supply base (e.g. using tobacco to barter for fresh provisions, sex and miscellaneous – Druett, 1987; Lévesque, 1989). British and foreign traders responded to the colony's demand for supplies by establishing a commodity and labour trade, which spread gradually westwards and northwards across the Pacific: *Kain Nikunau* supplied coconut oil, copra and indentured labour (see also Macdonald, 1982; Maude and Leeson, 1965).

Missionaries followed the traders: they reached Nikunau in 1870 (the London Missionary Society (LMS)) and 1888 (Les Missionnaires du Sacré-Cœur de Jésus), respectively. French Roman Catholic (RC) missionaries were one reason for France renewing its rivalry with Britain, this time in the Pacific, both having warships patrolling there. Other parts of Australia and the west coasts of North, Central and South America also began opening up, including in commercial ways, and had need of labour from the Pacific and east and south Asia. The fledgling nations of the Germany and the United States of America (USA) also began taking greater interest in the region as the 19th Century wore on. During the middle and later parts of the 19th Century, various territories were annexed as formal colonies, mainly by Britain, France and Germany (Spain, Portugal, USA and Japan were also involved at various earlier and later times). This included the British Gilbert Islands Protectorate (hereafter, the Protectorate) in 1892, into which Nikunau was incorporated; and its successor, the GEIC, declared in 1916 and reflecting cumulative changes during the Protectorate period to how Britain regarded and administered the territory (Davis, 1892; Macdonald, 1982; Morrell, 1960; Sabatier, 1977; Ward, 1946).

These types of people (i.e. commodity seekers and traders, missionaries, officials of the European Imperial Powers) and their activities were responsible for the finance and accounting in question coming among or affecting *Kain Nikunau*, since when it has continued being introduced and sustained mainly from various locations remote from Nikunau (e.g.

London, Suva, Honiara, Tarawa, Apia, Sydney, Rome, Melbourne, Washington, New York, Manila) by people of various ethnicities, including *I-Matang*, Chinese, Samoan and *I-Kiribati* (i.e. indigenous people of the Gilbert group of 16 atolls and reef islands). In addition to the types of organisations already mentioned (e.g. private commodity enterprises and traders, Christian Churches, British Imperial bodies), these people have functioned as staff and consultants of, for example, the British Phosphate Commission (BPC) (see Williams and Macdonald, 1985), multilateral organisations (e.g. International Monetary Fund (IMF), Asian Development Bank (ADB), United Nations, Commonwealth), foreign government and non-governmental organisation (NGO) aid providers, and the Government of the Republic of Kiribati, the latter having been set up by the British authorities when they gave up colonial sovereignty in 1979 (see Macdonald, 1982).

Although there are still nearly 2,000 *Kain Nikunau* on Nikunau, there are probably about twice that number elsewhere. The other main concentration is now on Tarawa Atoll, to where there has been a significant migration from throughout the Gilbert Islands in last several decades, following its elevation from 1943 to GEIC headquarters and seat of government. Tarawa's population up to the 1930s was about 3,000 out of a whole population of the Gilbert Islands of about 30,000. At present, about 45,000 *I-Kiribati* live on Tarawa out of a whole population of the Republic of over 95,000 (Bedford et al., 1980; Kiribati National Statistics Office, 2009; Lawrence, 1992; Macdonald, 1982). How many of Tarawa's present population are *Kain Nikunau* is uncertain but it is probably greater than 3,000, including people born on Nikunau and their offspring born on Tarawa but who still identify with Nikunau (the calculation is complicated because of the number of marriages between people with different island origins). These phenomena of settlement on Nikunau, migration to Tarawa and settlement on both Nikunau and Tarawa are useful in partitioning the central question related above about the consequences for *Kain Nikunau* of *I-Matang* accounting, as follows:

- While they mostly lived on Nikunau, what were the consequences of the accounting brought by *I-Matang* for *Kain Nikunau*?
- Has the seemingly permanent migration of many of *Kain Nikunau* to Tarawa been a consequence of the accounting brought by *I-Matang*?
- Since so many *Kain Nikunau* have been living on Tarawa, what have been the consequences of the accounting brought by *I-Matang* for *Kain Nikunau* who live on Tarawa?

- Since so many *Kain Nikunau* have been living on Tarawa, what have been the consequences of the accounting brought by *I-Matang* for *Kain Nikunau* who remain on Nikunau?

Method

This paper is mostly intent on illuminating complex circumstances and providing insights. Thus, it follows a lead taken by Alam et al. (2004), who argue that in studies of this ilk, localised theories and historically specific accounts can better illuminate situations and their accounting elements than reaching for the grander organisational and sociological theories available (see also Llewellyn, 2003). We are also aware of findings by Irvine and Deo (2006) that relationships between societal theory and empirical data like ours are somewhat tenuous, and anyway derive from the values of the researchers (see also Davis, Menon and Morgan, 1982; Silverman and Gubrium, 1989; Turner, 1989). As we are accountants writing for an accounting audience, we appreciate being prone to providing “overly accounting-centric explanations” (Neu, 2000, p. 283) and have tried to avoid this.

Related earlier was that *Kain Nikunau* are used as a case study from which illumination and insights would flow about other peoples in similar circumstances to various people interested in such circumstances. The actual inquiries followed not *Kain Nikunau* as a whole but a particular extended family sub-group, namely *ana utu Etuin*, thus amounting to a case study within a case study. Members of *ana utu Etuin* comprise direct ascendants of Etuin Kiiti (b. 1999) on his mother’s *I-Kiribati* side[3], their many brothers and sisters, uncles and nephews, aunts and nieces, and other contemporary kin and forebears. A further characteristic of members of *ana utu Etuin* or any other *te utu* is that members of *te utu* share a common social identity, in accordance with the modern version of the social code referred to earlier, which Macdonald (1998) refers to as *te katei ni Kiribati*, or the Kiribati Way (see also Rennie, 1981). This “stipulates a behavioural relationship of enduring, diffuse solidarity” (Lundsgaarde and Silverman, 1972, p. 98) and has equivalents in small communities elsewhere, providing them with strong “internal cohesion” (Morrell, 1960). This contrasts with Maude’s (1963) explanation of *utu*, in which he points out that in theory a person’s *utu* is an indefinitely extensible category of near and distant kindred, but that in practice it is bounded by knowing with whom one shares a common ancestor. Given the still keen knowledge of genealogy among *I-Kiribati*, this will certainly be scores and probably hundreds of people, the common ancestor being possibly several generations back and long dead. However, in personal communications, Hagnes Dixon and Dick Overy distinguish

between *utu* and *koraki*, the former usually being near kindred sharing a common ancestor, say, within four or five generations and exhibiting this solidarity, whereas the latter lack as much solidarity and usually are more distant contemporary blood relatives.

Using Uering (1979)[4] and other family knowledge of genealogy, including accounts transcribed by Latouche (1983), some members of *ana utu Etuin* were traced back over several centuries[5]. For example, it is probable that Ribu, his wife Tekaro and their teenage son, Taraiwene, were among the members who first encountered *I-Matang* in 1765 when the ships under Byron's command, HMS *Dolphin* and HMS *Tamar*, stood off their *kainga* of Tabomatang (see Officer on Board the Said Ship, 1767, pp. 135-138). In addition, a family tree was constructed going back six generations, as reproduced in Figure 2, and covering most of the period over which consequences are articulated in this paper. As for Etuin, like most of his generation of *ana utu Etuin*, he was born on Tarawa, but there are still members of *ana utu Etuin* living on Nikunau.

The question arises of why study the identity *Kain Nikunau* and *ana utu Etuin* rather than some alternatives, such as Nikunau Island or the Gilbert Islands. As Morrell points out in relation to the writing of history in the Pacific, "The proper subject of history is not an area but a community" (1960, p. 1). Similarly, Macdonald argues that

the primary identity [in the Gilbert Islands] was with the extended family household and its landholdings, then with a larger district grouping, still linked through the male line by common descent, and then with the island. Intermarriage might have established linkages to other adjacent islands to which descent might also be traced but this was usually beyond the horizon in a political as well as geographic sense." (1996b, p. 39).

The alternative of using the geographic identities mentioned above would give rise to the following shortcomings. Studying only Nikunau Island so would lead to losing sight of significant demographic, economic and other consequences that involved temporary and, it would seem, permanent migration of many *Kain Nikunau*. Studying the Gilbert Islands as a whole would open up too many possibilities because of differences among the peoples of the different islands, which in turn have given rise to different ways that they have responded to similar influences (Macdonald, 1982), and so to different consequences of accounting.

The choice of identity in this study reflects a trend in the Pacific literature away from studying island groups with European names and countries that have arisen out of colonies, and towards studying local or sub-national identities, events and circumstances, including

those representing the boundaries of pre-colonial polities. In pointing out and supporting this trend, Macdonald suggests that studies should examine broader “‘imperial’ or hegemonic relationships affecting the world more generally than just the Pacific, and the underlying forces that drive them” (1996b, p. 30). In the present paper, *Te Atu ni Uea mwaneaba* district at the south west end of Nikunau Island, where the male line of descent in *ana utu Etuin* resided until the latter half of the 20th Century, was one of the six gerontocracies on the island between the 15th and 19th centuries. As Dixon and Gaffikin (2009, 2010) show, ‘imperial’ or hegemonic relationships underpin the accounting about whose consequences this paper is mostly concerned, and accounting was one of the technologies of governance that drove these relationships. As elaborated among the consequences, this helped bring about the demise of these pre-colonial polities and the creation of alternative colonial-inspired arrangements.

Regarding why choose *ana utu Etuin* in preference to any other *utu*, this is a matter of the first author being in a “privileged position” as per Roslender and Dillard (2003, p. 341). He became part of *te utu* by marrying Etuin’s mother, Ekineti. His mere existence has given rise to participant-observation data over more than 20 years and not only about *te utu* in question. Hence, for some time unwittingly, he might be seen as following Grimble and Clarke’s advice to colonial staff working in the GEIC about not expecting “to know the native until you have learned his home life. . . . by constant hut-to-hut visitation” (1929, introduction, no p. no. [the researchers’ apologies for the quote’s condescending tone]). In particular, he visited Nikunau five times from 1985 to 2009, totalling of 14 weeks. Visits coincided with some critical life passages, significant religious festivals and other events. These included Christmas celebrations, the birth of Kuritiita (Etuin’s elder sister), the death of Teuakai (Etuin’s great grandfather), the arrival of a new pastor, the visit of school examination officials from Tarawa, the coming of a ship with supplies (always something of an event, according to Sabatier, 1977), and various *mwaneaba* meetings and gatherings (e.g. a meeting of all *Kain Nikunau* to discuss the activities of Te Bobotin Nikunau (TBN) (\approx Nikunau Co-operative Society)). He also experienced life for *Kain Nikunau* on Tarawa during an extended stay to work there as an accounting teacher for 26 months from 1997 to 1999 (see Dixon, 2004a), and for five other visits from 1985 to 2009, totalling of 21 weeks. In between, he has participated in *I-Kiribati* communities in Papua New Guinea, Britain (see <http://www.ktaweb.org.uk/>) and New Zealand, and listened to countless anecdotes about the GEIC and Kiribati, told by expatriate *I-Kiribati* and *I-Matang*, whose experiences spanned the 1960s through to the 2000s. Family stories from Etuin’s mother, Ekineti Kenati, have also

been incorporated. She heard these stories while growing up on Nikunau in the 1960s, Tarawa in the 1970s and 1980s, and visits to both since, and in conversation with relatives now spread around the world. Lines of inquiry followed up from these stories are also included. So too are data about her experiences while being educated on Tarawa in the in the 1970s.

Furthermore, it has been possible to review various published materials about the Gilbert Islands, Kiribati and the central Pacific, some of them cited already. Most of these were written by *I-Matang* from various types of participant-observation[6] and none of them was concerned about accounting, except in the occasional oblique reference or in analysing the history of government and public administration. Only Latouche (1983) and Di Piazza (1999, 2001) were concerned primarily and specifically with Nikunau or *Kain Nikunau*, although the island and people did feature occasionally in anecdotes. The first author's latest visit to Tarawa and Nikunau afforded opportunities to visit the National Archives, peruse other archival collections and examine some accounting records.

The results of the inquiries undertaken for this paper are reported by providing a descriptive analysis. This is intended to reveal consequences for *ana utu Etuin* in particular and *Kain Nikunau* in general over the eight generations that *I-Matang* have exercised knowledge and power in which accounting features. This report contains at best localised theories and emphases exercising of knowledge and power in local transactions. Accounting figures in these transactions often unobtrusively and mundanely, but these are good reasons for social researchers to take notice of this figuring (Robillard, 1992). Following the descriptive analysis we revisit the earlier review of the consequences literature and add our contribution.

Descriptive Analysis

This section is organised in such a way that the four bullet-pointed questions at the end of the section before last are addressed in turn. As far as accounting *per se* is concerned, Byron's visit in 1765 seems to have been inconsequential for *Kain Nikunau*. Except, one might argue that accounting and finance in England was a necessary if not sufficient practice for Byron's voyage to have been undertaken in the first place, and the voyage resulted in Nikunau appearing on *I-Matang* charts, as Byron's Island.

Consequences on Nikunau 1800 to 1950s

Moving on to the 19th Century, three sets of accountings are significant for *Kain Nikunau* in this period: commercial accounting, religious body accounting and colonial government

accounting. These are dealt with in separate sub-sections. The first three of these deal with these three sets in turn, except that the first section, on the consequences of commercial accounting, only covers private traders, who were on Nikunau up to the 1930s but whose consequences were mostly evident by about the 1880s. The fourth and fifth subsections deal with the consequences of two other commercial accountings but which had ties to the colonial government. The fourth section deals with the BPC, which was a nonprofit organisation set up by an arrangement that the British Government concluded with the Australian and New Zealand Governments at Versailles in 1919 (contemporaneously with the Treaty of Versailles), as set out in the Nauru Island Agreement 1919. The GEIC Government assisted the BPC in the mining of Banaba (or Ocean) Island and facilitated recruitment of *Kain Nikunau* for both Banaba and Nauru. The fifth section deals with the setting up of *boboti* (\approx consumer cum copra producer co-operative societies) on Nikunau, because of difficulties traders faced when, in similar fashion to other world prices of commodities, copra prices crashed during the 1930s Depression. The GEIC Government had a hand in establishing, financing and regulating these co-operatives.

Consequences of Commercial Accounting

Commercial accounting figured first in *I-Matang* seeking whale and coconut oil (Lawrence, 1992; Maude and Leeson, 1965). From the 1820s, this gave rise among *Kain Nikunau* to beachcombers and castaways (Maude, 1964) and then itinerant traders and, from the 1880s, to resident traders. *Kain Nikunau*'s ability to trade grew as they increased copra production and remittances from *Kain Nikunau* working away increased. The traders were both *I-Matang* and Chinese (see Davis, 1892; Maude, 1977b; Sabatier, 1977; Willmott, 2007). Accounting was a necessary but not sufficient condition for trading to proceed on Nikunau. As well as facilitating store administration, it facilitated the monitoring, control and evaluation of businesses by principal companies and creditors located in, for example, Canton, Jaluit, Hamburg, San Francisco and Sydney. This increased their willingness to capitalise of agencies and supply cargo on credit. Thus, accounting had consequences because it facilitated trading, and circumstances and occurrences associated with it, including the settlement of *I-Matang* and Chinese among *Kain Nikunau*. Examples are as follows.

By the time that resident traders began settling, *Kain Nikunau* were used to *I-Matang*, and possibly Chinese, ceasing to treat them as flotsam or, as had been more usual in the case of *I-Matang*, revere them as gods[7]. However, the traders' superiority of knowledge, technology and material goods prolonged the idea of deferring to *I-Matang* as a race. Indeed, *I-Matang*

are still thought of as possessing wide expertise in all technology associated with the outside world (e.g. repairing muskets, watches, computers), which does give their often unchallenged opinions much weight, for example in regard to governance, law making, planning economies and deploying accounting technology.

The material culture of *Kain Nikunau* was modified significantly through introduction of new materials and new knowledge and skills. The range of foreign foodstuffs, manufactures, implements and other materials obtained through commerce gradually expanded and became an accustomed part of *Kain Nikunau* life. For example, iron implements were used alongside shell and wooden ones; livestock were bred and some traded back to visiting ships but from then on pigs became an essential part of *botaki* (\approx ceremonial banquets); imported cloth was used to make the clothes that from about 1880 the missionaries insisted *Kain Nikunau* wear; rice became a staple food, alongside seafood and coconut products; and tobacco became an addiction, as well as a currency (until replaced from about 1870 by copra). Knowledge and skills were divulged to *Kain Nikunau* alongside goods being traded or just in general. This may have included metalworking, carpentry (e.g. installing wooden pumps in outriggers), coopering, mechanics and distilling alcoholic drinks (Macdonald, 1982; Maude, 1964). These changes are still evident today and although there have been no formal studies of this on Nikunau, some reliance can be placed on those of neighbouring islands (Geddes, Chambers, Sewell, Lawrence and Watters, 1982; Koch, 1986; Lundsgaarde, 1966).

Copra remained ascendant as currency for several decades, not only for trade but also to pay taxes, fines and school fees, and even today it can be the sole source a family has for obtaining cash with which to acquire daily goods[8]. Drawing on various sources (Lawrence, 1992; Maude and Leeson, 1965; Morrell, 1960), it seems that encouraged by the phenomenon of money literally growing on trees, *Kain Nikunau* increased cultivation of coconut trees. The new trees were mostly on previously uncultivated land, so as not to affect the few other land-based subsistence resources. *Kain Nikunau* increased the time they spent on collecting coconut meat and pressing it for oil, and after 1870, drying it to form copra. Although this reduced time available for other activities, some labour saving devices were among goods that *Kain Nikunau* could trade for their copra, thus making them more efficient at conducting some work activities. However, climate and the state of the ground did not make for good crops during the best of times and Nikunau's frequent droughts (see Di Piazza, 2001) led frequently to not having surplus coconuts. Thus, the income that *Kain Nikunau* derived from coconut oil/copra was never excessive in absolute dollar value, amounting to a few

pounds/dollars per head per year. Nor was it excessive as a percentage of the price that their produce realised elsewhere (i.e. New South Wales, New England, Western Europe, Bangladesh, etc.), which started out as barely 5% and hardly ever reached 20%. *Kain Nikunau* were disadvantaged vis-à-vis *I-Matang* by ignorance of what *I-Matang* were doing with the oil or copra, and by ignorance of *I-Matang* markets, trading and accounting practices.

The genetic stock of *Kain Nikunau* was expanded. *Atun te boti* permitted some women to take *I-Matang* husbands and this gave rise to children, who all became part of *utu*[9]. Although some traders left with their families (e.g. Jong Kum Kee, whose descendants are now prominent business proprietors on Tarawa), others remained for the rest of their lives (e.g. Andrew Turner), and their descendants assimilated into *Kain Nikunau*. An example in *ana utu Etuin* is Charles O'Connor (see Figure 2) who, having been shipwrecked off Nikunau in the 1880s, stayed for a few years, was adopted by a couple in Tabomatang, married Ritia and had two sons, Arabert (\approx Albert) and Anare. Although Albert eventually followed his father back to Kadavu in the Fiji Islands, Anare remained and is one of Etuin's great great grandfathers. Both brothers inherited lands from their mother and father's adoptive parents, most of which is now in the charge of Tiarum, oldest brother of Etuin's grandfather, Kenati. Encounters with *I-Matang* raised the curiosity of *Kain Nikunau* and generated a fascination about the world outside the Gilberts. This led to them entertaining stories of social conditions, events, leaders, customs, religious practices, technologies, economic systems and so on, in *mwaneaba* and at other opportunities. It also led to an interest in travelling away from Nikunau over far greater distances than had proved possible intentionally and routinely with outrigger canoes. Up to the early 19th Century, a small but steady stream of *Kain Nikunau* would have moved to other islands, for reasons such as marriage (the contra flow is indicated by Uering (1979) among his ancestors). The coming of whaling and trading ships led to some *Kain Nikunau* engaging in seafaring work and being away temporarily, for a whaling season or sometimes being seen in New South Wales, New England, Canton, the West Indies, the Cape Colony and Europe (e.g. Peter and Thomas Byron, so called because they were from Byron's Island) (Lawrence, 1992; Macdonald, 1982). The Pacific labour trade (see Morrell, 1960; Ward, 1946) increased the number away temporarily or whom it transpired had emigrated permanently, to islands across the Pacific and lands on the Rim (e.g. Queensland, New South Wales, Mexico, Guatemala, Peru, Washington and Fanning in the Line Islands, and the Sandwich (Hawai'i), Fiji, Navigation (Samoa), and Society (Tahiti) Islands), mostly

on copra, sugar and coffee plantations, in mines and on sheep farms. Incidental to his visit as part of annexing Nikunau as part of the Protectorate, Davis (1892) estimated as 200 (10% of the population) the number who were away but expected to return. Within a few years, the British authorities curtailed travel outside the Protectorate in order to work, seeing it as in the interests of neither *Kain Nikunau* nor the Protectorate financially or in terms of availability of local labour. However, when phosphate mining was begun on Banaba from 1900 (see below), *Kain Nikunau* became involved in an “internal” labour trade (McCreery and Munro, 1993) (see also Bedford et al., 1980; Macdonald, 1982; Siegel, 1985).

Consequences of Religious Body Accounting

Christian missionaries were one category whose stories gained quickly in popularity and had a profound effect. The LMS and RC missions both used accounting in their financial administration (e.g. Sabatier, 1977, makes several incidental references to his RC colleagues’ administrative activities). Their messages also contained a social accounting. This was particularly so in the case of the LMS. Its representatives have been ascendant on Nikunau religiously (displacing *Kain Nikunau*’s own religions and resisting RC encroachment) since the 1880s, and were ascendant politically from at least the 1880s until about 1918, notwithstanding the British colonial administration based on Butaritari Atoll (1892-95), Tarawa Atoll (1896-1908), and then Banaba Island (1908-41). Indeed, just as *Kain Nikunau*’s own religious beliefs and practices had been indistinguishable from other elements of *mwaneaba* governance, so the LMS version of Christianity became ascendant politically and socially. LMS pastors, whether Samoan (1880-1900), Tuvaluan (1880-1960s) or I-Kiribati (1900-1960s) stressed the concept of behaving righteously on Earth in preparation for the Next World. Meanwhile, the Next World was portrayed by the pastors as featuring a Day of Reckoning, at which each *Kain Nikunau* would be accountable to Jehovah. In outlining this, the pastors put a “strong emphasis on the rewards of Heaven and the punishments of Hell” (Macdonald, 1982, p. 43). This new accountability was compact and not distributed, such as according to descent, as reflected in one’s *boti*. It would have been common to all *Kain Nikunau* had it not been for differences in theology between Protestants and Catholics, and the intense rivalry this generated (see Maude, 1967, Sabatier, 1977), although some of this rivalry was probably a continuation of intra-island animosity existing before the Christians arrived (Macdonald, 1982). The beliefs and rituals entailed in the new accountability(ies) were in the keeping not of *atun te boti* in the district *mwaneaba* but of the *I-Matang* heading the churches from half a world away (e.g. England, the Vatican City).

From the 1880s to the 1910s, the LMS pastors on Nikunau applied an extensive list of rules of behaviour to all residents, no matter that some were not Protestants. The rules were such that *Kain Nikunau* contravened them frequently, and were detected by the copious force of *kaubure* (\approx constables and wardens – 10% of the population, according to Davis (1892)) among their number and punished by *atun te boti* as guided by the pastors. The punishments were mostly fines, which were levied in copra, accounted for as due and paid, and significant in generating funds. *Kain Nikunau* were also obliged increasingly to provide labour for construction work and hospitality for pastors. These abundant resources were used to erect wooden and later cement churches, which at least rivalled *mwaneaba* as the grandest structures on Nikunau; church halls that looked like *mwaneaba*, and well-appointed pastors' dwellings that were lavish by *Kain Nikunau* standards. The church buildings and pre-Christian *mwaneaba* seem to have been used side by side in the six kawa for some time but the religious significance of *mwaneaba* was displaced by the church and similar changes occurred as well[10]. The mission facilities and the continuing flow of funds and hospitality enabled pastors and *Kain Nikunau* deacons to lead somewhat more comfortable lives than the rest of *Kain Nikunau*, thus providing “a living example of the accomplishments that could follow from Christianity and civilisation” (Macdonald, 1982, p. 49).

When William Goward (1900-18) took charge of the LMS from a new headquarters on Beru, he evaluated the Samoan pastors as “inconsistent, incompetent and un-Christ-like” (Macdonald, 1982, p. 89) and proceeded to substitute them with *I-Kiribati* whom he and his wife trained (e.g. Albert O'Connor). He made changes in respect of the economic accounting but these seem to have been about changing how income was applied (less on the comforts of pastors and more on church facilities and religious activities) and not to how much was obtained or from whom (i.e. from all *Kain Nikunau* regardless of their religious denomination). Indeed, *Kain Nikunau* were probably expected to contribute more to cover the additional resources needed for the extended politico-religious structure he instigated. He made other changes too and they seem to have had the effect of imposing an even more severe form of politico-religious tyranny than the previous regime (Macdonald, 1982; Sabatier, 1977).

Goward's conduct was eventually challenged by the GEIC Government and LMS officials, as well as the RC mission, and he was retired. His replacement, George Eastman (1918-47) and those who followed were less high-handed, more tolerant and less involved overtly in politics, but still very influential. With the extension in practice (rather than only formally) of

the GEIC Government to the southern Gilberts in 1918, the LMS became separate from local government. The LMS still collected fines for spiritual misdemeanours, but only from members of its congregation, and so, to make up for lost income it had its congregations turn to other ways to gather revenue for local and headquarters' use, including informal tithes, staging social events, operating church trade stores and producing handicrafts (e.g. coconut mats, fishing hats, knives of sharks' teeth) for sale at the GEIC headquarters, which placed greater work burdens on its members.

The LMS's social and economic accountings complemented each other, and facilitated the pastors securing a presence in each *mwaneaba* district and growing their congregations. Thus, accounting had consequences for *Kain Nikunau* because it facilitated the missions, and circumstances and occurrences associated with them. Examples are as follows. *Kain Nikunau*, critically *unimane*, were persuaded that the Christian religion, or the Samoan, LMS version of it, was superior to their previous beliefs. They came under the religious and political influence of Samoan and Tuvaluan pastors, who although trained by missionaries from England, still had Melanesian ideas, in contrast to *Kain Nikunau*'s Micronesian ideas. Artefacts and symbols that pertained to both established religious beliefs and to the socio-political institution of *boti* (e.g. *bangota*, totems, relics) were scorned and destroyed by the pastors and by *Kain Nikunau*, (although some were also secreted away by *Kain Nikunau*[11]). The pastors also encouraged and coerced *Kain Nikunau* to relocate from *boti*-based *kainga* to *kawa* and otherwise lessened *Kain Nikunau* identifying with *boti*, causing that institution to decay[12] (Lundsgaarde and Silverman, 1972; Maude, 1963). The accountability that *te Kain Nikunau* had had to his or her *utu* before the Christians entered his or her life was also challenged but by no means eradicated by the new accountability to Jehovah and his Earthly representatives, probably because it had much less to do with religious, ceremonial, political, judicial, administrative and economic, matters than *boti*, and was mainly about blood ties, rights to land and other resources and temporal knowledge (Maude, 1963). The RC version of Christianity fared no better with the pastors. When its mission arrived in 1888, it was met with abuse and physical violence from the majority of *Kain Nikunau*, as described by Sabatier (1977), and for some time afterwards those *Kain Nikunau* who preferred the RC version were persecuted.

Kain Nikunau found appeal in the new religion(s) because of their stories and hymns, especially when written translations were made into *te taetae ni Kiribati*. These translations were undertaken by English- and French-speaking missionaries (e.g. Hiram Bingham, Ernest

Sabatier), who adapted the Latin alphabet, as is still ascendant. Many *Kain Nikunau* learnt to read and quench a thirst for knowledge. They added to their learning at mission schools, which at first catered for all ages but then concentrated on children. They were the main supply of formal, *I-Matang*-oriented education until the mid 20th Century. This source of knowledge was an alternative to that available from *unimane* and *unaine* (see Grimble, 1921; Teweiariki, n.d.) and so satisfied a desire among some *Kain Nikunau* to be less dependent on elders and predisposed to their authority. A contradictory view was formulated by Grimble in 1918 while serving as virtually the first resident district officer in the Southern Gilberts: it was that the LMS had made *te Kain Nikunau* ashamed of his ancestry, history, legends and “practically of everything that ever happened to his race outside the chapel and the class room” (Grimble cited by Macdonald, 1982, p. 133).

With religion and politics continuing to be inseparable, the pastors’ presences in each district and their island wide co-operation resulted in changes to the governance structures to which *Kain Nikunau* were subject. Instead of a series of autonomous *mwaneaba* districts governed along gerontocratic lines by *atun te boti*, their entire island had become part of a single politico-religious structure. Councils of *unimane* governed in each *kawa* but they were now subservient to a single federal body of 70 to 80 *unimane* drawn from the entire island, and all these bodies were under the theocratic influence of pastors (Davis, 1892; Maude, 1963). Goward elaborated these changes and the chain of governance stretched across to Beru, with himself in the role of prince bishop. The laws enacted by the participants in this structure and the policing arrangements they imposed gave rise to all residents being under what Sabatier described as “constant tyranny from the Protestants” (1977, p. 181) (see also Grimble, 1952; Macdonald, 1971; Maude, 1977b).

As to the laws themselves, *Kain Nikunau* were restricted or curtailed, with varying effect, in behaving in ways that the pastors viewed as animistic, pagan, heathen, etc. and shocked their sense of decency. These included forbidding nakedness and prohibiting birth control (e.g. abortion, infanticide – see Bedford et al., 1980), adoption, intoxication from nicotine and alcohol, and sexual promiscuity and lewd acts, which they associated not only with *nikiranroro* (\approx promiscuous women) but also with *batere*, *ruoia*, *kabuti*, *mwaie* and *kabure* (\approx various forms of dance) and in *eiriki* and *tinaba* relationships (\approx sexual relationships associated with marriage) (see Grimble, 1957). Obliging *Kain Nikunau* to wear clothes led to the import of cloth, acquisition of skills needed to make clothes, and such afflictions as tuberculosis and skin disease. Restrictions addressing promiscuity led to the diminution of

polygynous relationships and customarily-sanctioned extramarital sex. Dance, music and poetry were never stamped out but took more mellow forms (which the RC clergy encouraged, including incorporating them into the Mass – see Sabatier, 1977), and have since re-emerged as a matter of national pride in which participation is widespread (see Dambiec, 2005; Whincup, 2005). Restrictions on tobacco failed miserably but when the first author last visited Nikunau, it was still “dry”.

Kain Nikunau were encouraged and required to attend to matters of orderliness and cleanliness, including in personal matters, dwelling design and settlement layout. Indeed, they were encouraged and later obliged to relocate from *kainga* to *kawa* (\approx villages) adjacent to mwaneaba and church buildings (*kawa* began taking shape when early converts were encouraged by pastors to reside next to the missions, and so away from the unconverted). An added impetus to this change was that Goward was himself a town planning specialist. He demonstrated this in designing the LMS headquarters of Rongorongo on Beru, and would have had influence over *kawa* development on Nikunau. Laws addressing orderliness and cleanliness led to fundamental changes to settlements, especially after being taken up by the British colonial administration (see below).

Kain Nikunau were obliged to set apart Sundays (or *Tabati* (the *I-Kiribati* enunciation of Sabbath)) as days on which work and play (e.g. fishing, swimming, sports, games and pastimes) were banned. Names were also given to the days in between (e.g. *Moanibong* (or first day) = Monday, *Kaonobong* (or sixth day) = Saturday), and annual holy days were instituted. Institution of days of the week and holy days imposed a new sense of chronological order on *Kain Nikunau*. *Te Tabati* observance was still very evident among Protestants in 2009, and RCs also observed *te Tabati*, but in their own way.

Imposing *Te Tabati* observance beyond the LMS congregation contributed to sectarian disputes that turned violent (Sabatier, 1977). Indeed, some *Kain Nikunau* and two traders (Frank Even and Tom Day), being unhappy with the LMS, encouraged or assisted RC clergy to establish a presence, which they did but not without protracted difficulties, including sectarian hostility, discrimination and violence. It was not until Goward was replaced by Eastman that the influence of the RC began counterbalancing that of the LMS. This was notwithstanding that *Kain Nikunau* found favour in the RC clergy paying them (including in tobacco) to build churches and supply the clergy’s domestic needs (e.g. food, house materials), and not compelling them to contribute towards the costs of wooden and then cement churches.

Consequences of Colonial Government Accounting

Sectarian hostility, discrimination and violence were among the secondary local difficulties (which also included trading disputes and labour trade practices) that drew the so-called Great Powers into Pacific islands affairs. Apparently, they did this reluctantly, not least because of the potential cost and difficulty in exercising control over the distances involved, including control of expenditures (Ward, 1948). Nikunau was among the islands to which Britain's Pacific Islanders Protection Acts 1872 and 1875 was extended, and so subject to intervention from the Western Pacific High Commission established in 1877. This led to Nikunau's annexation in 1892 as part of the Protectorate, the aforementioned visit by Captain Davis, RN (see Davis, 1892) leading to agreement with the aforementioned single body of 70 to 80 *unimane* drawn from the entire island for this to happen. The Protectorate Government then recognised this body as the Nikunau Native Government (NNG), and imposed on it from time to time regulations that were common to the native governments throughout the Protectorate, including ones to reduce its size and change its composition (Macdonald, 1971). However, as indicated in the previous sub-section, the reality was that the LMS continued as the dominant foreign political force on Nikunau. The reason for this was another consequence of accounting and public finance.

The Protectorate Government had few staff, and those it had were much taken up with issues in the northern and central Gilberts, and then on Banaba, where phosphate was discovered in 1900 (Grimble, 1952; Macdonald, 1982). The staff was small because, having reluctantly agreed to annexation because of the potential cost, officials in London insisted that as in any annexed territories British officials in the Protectorate should operate their administration so as to be self-sufficient financially, which included raising taxes locally to meet all administrative expenditures, controlling those expenditures tightly through annual estimates and appropriation accounting, and not getting involved in social and economic development (Bush and Maltby, 2004; Macdonald, 1982; Morgan, 1980; Ward, 1946). Thus, one thing the Protectorate Government did as regards Nikunau was incorporate *Kain Nikunau* into the first Protectorate-wide taxation scheme, the Queen's Tax (i.e. Queen Victoria) (after 1900, the King's Tax) (e.g. Macdonald, 1982, reports the supercargo of the SS *Archer* collecting the tax on one visit to Nikunau c. 1900). This was soon followed by a land tax, as related below.

Otherwise, Nikunau was little affected by the Protectorate Government. The resident commissioner visited intermittently, including a famous occasion when in an effort to reduce violence and restore order, Telfer Campbell (1896-1908) delivered a diktat that proved short-

lived to the effect that Nikunau should have a Protestant monopoly and any RCs among *Kain Nikunau* unwilling to accept this should leave (Sabatier, 1977). He also stationed an agent on Nikunau, one Charles Wilde, but only for a few months in about 1900 (Wilde, 1998). Other things Campbell and his predecessor and successors did and that had a more practical effect elsewhere than they did on Nikunau were often similar in effect to what Goward was up to, including in matters of orderliness, cleanliness and “civilising” behaviours. The Protectorate Government introduced the idea of serious criminal acts against the state for which the punishment was imprisonment (requiring a prison to be erected) or, in the case of murder, execution. Formerly, under *te katei*, these acts had been civil matters and offended private parties had been entitled to compensation (e.g. payment of copra or transfer of *aba* to the offended party, or even enslavement of the offender to that party).

As foreshadowed above, this state of affairs was disturbed in 1917-18 by the now GEIC Government appointing Grimble as its in effect its first district officer and, coincidentally, Goward being retired as chief LMS missionary. The formal structure was that the *I-Matang* district officer, headquartered, like the LMS, on Beru, was subordinate to the resident commissioner. However, with the latter several weeks communication away on Banaba, and he and his staff there dealing with various local difficulties (see Macdonald, 1982; Williams and Macdonald, 1985), not to mention the other 30+ islands now forming the GEIC, as far as *Kain Beru*, *Kain Nikunau*, etc. were concerned, the district officer was the GEIC Government, or *Te Tautaeka* as they called it. Indeed, the district officer was known as *kamitina* (i.e. the local enunciation of commissioner) and perceived as King George V’s direct representative, and assumed to be related to him (Grimble, 1952). Lower down the structure (see Figure 3) was the NNG comprising *Kain Nikunau* or other *I-Kiribati*. It was headed by *te tia moti*, a name reminiscent of the pre-Christian *mwaneaba* proceedings but actually referred to in English as the magistrate. He was vested with the duties and functions of mayor and judge. The NNG’s other principal officials were the chief kaubure and the scribe. These were appointed by the district officer or chosen by members of the NNG, who themselves were either elected or else appointed by the district officer, usually after consultations with *Kain Nikunau* conducted in *mwaneaba* assemblies (Macdonald, 1971, 1972).

[INSERT FIGURE 3 ABOUT HERE]

Without any other GEIC Government staff present in support, the district officer was expected to perform judicial, executive and native government oversight duties at his Beru

headquarters and while touring to Nikunau and the several other islands in his district. According to Bevington, he had to be a “Jack of All Trades” (1990, p. 39). Among his accounting and finance functions were collecting, disbursing and transporting cash, and preparing annual estimates, accounts and reports about the district, including its native governments, and submitting cash and returns to the GEIC Government Treasury (see also Grimble, 1957; Maude, 1977b)[13]. One official claim was that “These returns summarise statistically the life and condition of the Colony . . . for the preparation of the Colonial Annual Report and for the information of the High Commissioner [in Suva] and Secretary of State [in London] on special subjects” ((Resident Commissioner) Grimble and (Colony Treasurer) Clarke, 1929, p. 28).

The NNG was responsible for administering the island and maintaining it in good order, as set out in GEIC Government laws and regulations. Changes to these effected between 1913 and 1917 meant that, having been previously operated as profit centres of the Protectorate Government and being permitted to retain surpluses, native governments from then on operated as expense centres of the GEIC Government. Thus, among the NNG’s functions after 1917 were those of collector of taxes levied by and for the GEIC Government; and holder of a cash imprest, out of which it could make payments in accordance with the expenditures approved by the resident commissioner as part of the GEIC Government’s annual estimates (see Grimble and Clarke, 1929). By the 1930s, the NNG also functioned as an agency for paying expenditures incurred on Nikunau by the GEIC Government on its own account (e.g. medical orderlies), and held a cash imprest for this as well. Significant is that the amounts of money and the number of transactions were not great. For example, the year 1922 was typical of the 1920s, and the total amount of annual expenditure was less than £300 (NNG Cash Book 1915-33). Similarly, the expenditures involved in the agency arrangement would have been well under £100. These amounts were a tiny fraction of the GEIC Government’s annual revenues and expenditures (e.g. its total annual revenue in 1930 was £55,000) and an even tinier one of those of the BPC (e.g. its annual revenue in 1921-22 was £1,200,000 and its annual surplus was £200,000) (figures from Macdonald, 1982, pp. 116, 121). Notwithstanding how paltry the amounts involved were by outside comparison, they legitimised the district officer having a hand in the NNG’s financial administration and administrative accounting during his intermittent tours to Nikunau.

The NNG scribe functioned as secretary, treasurer, cashier, tax collector and accountant, and so it was he with whom the district officer in matters of financial administration and

administrative accounting. The scribe's annual estimates were scrutinised by the district officer and his accounts were audited by him. The scribe handed over intact to the district officer the cash he obtained from traders for the copra that *Kain Nikunau* gave in payment of taxes, fines, licences and other items. The district officer replenished the cash imprests that were in the scribe's safekeeping (see Grimble and Clarke, 1929). As is evident from surviving records (e.g. official stamps in the NNG Cash Book 1915-1933 to say that it had been audited), the district officer could only visit Nikunau to perform his functions infrequently because of his duties elsewhere and as commercial shipping permitted, and taking long leave entitlements, usually to Britain (e.g. see Grimble, 1952). Thus, the NNG and its scribe were left for long periods to their own devices.

The administrative accounting and public finance practiced as part of this remote form of British rule had several consequences for *Kain Nikunau*. Examples are as follows. Although the *Kain Nikunau*-composed NNG attained some civil authority separate from the LMS, the colonial structure it worked within was just as authoritarian in many ways. The GEIC Government insisted on administrative conformity across the whole GEIC and expected its district officers and the native government officials they oversaw to comply with standardised practices in accounting and other functions. These practices were alien to *Kain Nikunau* by virtue of, among other things, entailing the unusual technology of writing and the use of English, and giving rise to reports about *I-Kiribati* directed primarily at *I-Matang*, and so to a primarily temporal accountability to men outside *utu* and what remained of *boti*. As a consequence, *Kain Nikunau* increasingly and enduringly regarded the NNG not as a grass roots body but as an extension of *Te Tautaeka* (Macdonald, 1982). Enduring is appropriate because an inherent suspicion of the Republic Government continues on Nikunau, although the NNG's successor, the Nikunau Island Council (NIC) seems closer now to the islanders and their *unimane* than before, and the Republic Government on Tarawa seems further away and less colonial and paternal (see also Macdonald, 1996a).

Related consequences were that as the authority of the NNG ran counter to that of the LMS, so it allowed the RC Church to develop its activities with less political hindrance. As for *unimane*, for some time they struggled to stem this additional (to the LMS and RC) source of erosion of their capacity for self-rule, but gradually began to re-assert more influence of a grass roots nature and a little independent of particular religious affiliations. Among ways they did this were to stay aloof of the NNG by not being members of it, and so distancing themselves from formal GEIC Government controls and supervision. However, they

influenced the NNG by nominating, from among their youngers, candidates who were sure to be elected to it because they had nominated them: custom demanded that these younger members should defer to the requirements of *unimane*. At the level of *kawa*, *unimane* behaved in quasi-traditional ways, meeting frequently in *te mwaneaba* and exercising authority in accordance with *te katei*, albeit now much modified by LMS (or, particularly in the case of the *kawa* of Rungata, RC) thinking, and by influence of the likes of Campbell and Grimble. Although averse culturally to *uea* (\approx leaders and chiefs), they did not begrudge *te tia moti* the power he exerted in other matters because “it could be unpopular power that could bring loss of respect in traditional terms” (Macdonald, 1982, p. 190) (Macdonald, 1971, 1972; Maude, 1963; Sabatier, 1977).

Kain Nikunau were affected in various ways by provisions relating to personal and domestic conduct that the GEIC Government codified into laws, regulations and instructions (Revised Native Laws 1916[14], Regulations for the Good Order and Cleanliness 1930 (the 1930 Regulations), and Gilbert Islands, Island Regulations 1939), each more intense and imposing than the previous one (see Macdonald, 1982). Although they were more temporal than spiritual, these provisions resembled many introduced by the LMS, as mentioned earlier. They continued to occasion substantial changes to *Kain Nikunau*'s style of settlement and dwellings, incorporating ideas about settlements being model from an aesthetic perspective and being easy for the civil authorities to patrol and inspect (Geddes, 1977). The effects that these changes had on relationships at the very heart of *Kain Nikunau* society (e.g. *boti*, *utu*) and on material culture have been touched on already.

The changes included the following. Any *Kain Nikunau* still living in *kainga* were relocated to the six *kawa* of today. These abut the western shore of the island, and have a straight street running through them and are linked by a road, which now terminates at the airstrip (constructed in the 1970s). *Kain Nikunau* had to arrange their *mwenga* to abut the street at right angles. These *mwenga* had to conform to standard designs and to include wells and reef-latrines. Instead of burying their dead within *mwenga*, *Kain Nikunau* in each *kawa* had to establish a cemetery on its outskirts. *Kain Nikunau* were responsible for maintaining their *mwenga*, including sweeping it daily together with the adjacent street and paths, and their *kawa*. The NNG was responsible for maintaining and enhancing public infrastructure entailed in the above, such as the road, and for maintaining the Government Station. This would soon grow to comprise a flagstaff, prison, office premises, a rudimentary island hospital, and dwellings for officials, hospital orderlies and dressers, and visitors. The NNG was

responsible for maintaining a less copious than before system of constables and wardens in each *kawa* and policemen for the island as a whole (e.g. Anare O'Connor, later followed by his grandson Tiarum).

All *Kain Nikunau* up to 16 years of age had to attend a school. However, although the GEIC Government had an Education Department after 1920, the actual schools were provided by the LMS and RC churches. This continued the sectarian divide as each church felt an obligation to provide schools “for fear of losing the young people” (Sabatier, 1977, p. 212) to the opposing camp, especially as they were usually situated at either end of *te kawa*. It also continued the transfer of responsibility for teaching the young from *unimane* and *unaine* to mission teachers, although the former still figured in the personal development of young *Kain Nikunau* but outside the school. The school curriculum reflected what churches and *I-Matang* regarded as knowledge and skills, including that the legends, history and ancestry of *Kain Nikunau* were very much played down. However, although some English was taught, teaching was in *I-Kiribati* and there was a basic assumption that pupils would continue living on Nikunau. This was consistent with an underlying concern among British officials in London and on Banaba (and later Tarawa) that educating *Kain Nikunau* to too high a level could cause social and political discontent by raising expectations unreasonably (Burnett, 2005; Macdonald, 1982).

There were resource implications of *Kain Nikunau* having to comply personally with these ever more stringent regulations and for increases in island infrastructure and administration to be financed. As dealt with in subsequent sections, the British Government’s policy of colonies being self-financing began changing from the late 1920s, as signalled by Colonial Development Act 1929, but this hardly affected Nikunau or *Kain Nikunau* until the 1960s, except in one respect dealt with below. The bottom line was that these resource implications fell on *Kain Nikunau*, who also had to contribute to the gradually increasing costs of the GEIC Government administration. Work on and materials for *mwenga* and *kawa* was shared among *Kain Nikunau* living in *kawa*. *Kain Nikunau* paid taxes, fees (including to churches for school attendance), licences (e.g. for bicycles and dogs) and fines for civil misdemeanours to the GEIC Government, through its agent, the NNG, and the GEIC Government financed NNG expenditures. Although the original poll and land taxes were imposed officially on individuals, mostly these had been raised communally, after elaborate negotiation in *mwaneaba* about how much the island could afford, given climatic conditions that affected copra yields, and how the burden should be distributed amongst everyone (see Grimble,

1952). Gradually, *Kain Nikunau* came to be assessed more individually, with rolls of residents and land registers being compiled. Surviving records of the collection of land taxes (e.g. Land (Copra) Tax Register 1910-1916) show, for example, that Anare O'Connor was one of about 120 payers of land tax living in Tabomatang district. He held four *aba* and paid amounts annually on each of them totalling about £5. Land taxes were easier to understand and more acceptable than alternatives. However, several *I-Matang*-inspired attempts to compile land registers since the 1900s (e.g. Register of Landowners and Lands 1908) and turn them to other uses, such as to regulate land transfers, proved to be dismal failures. The premises on which these written registers were based implied British views of land and systems of land ownership, and so were far removed from *Kain Nikunau* practices of ownership, usage and conveyancing, as reflected in long-established oral accounting records maintained by *unimane* (see Baaro, 1987; Lawrence, 1992; Lundsgaarde, 1974; Macdonald, 1982; Pole, 1995).

It has been inferred that the contributions made by *Kain Nikunau* to the NNG and GEIC Government were paid in copra/cash. However, their most significant contributions took an altogether different form: forced labour. Almost everyone of 16 years and over was required to perform annually a specified number of days of communal works. When the GEIC Government initiated this practice in about 1900, 78 days per year were specified, but this was later reduced to 52 and then 24 days, until being abolished in the 1960s. Even though the labour was used to create and maintain island infrastructure, communal work days were extremely unpopular, not to mention controversial (see Correspondent, 1913). A continuing legacy of how unpopular is that there is still a strong aversion to performing unpaid work or making other efforts “for the Government” (see Macdonald, 1982), including the Nikunau Island Council[15]. This is in complete contrast to the willing and cheerful attitude that *Kain Nikunau* have towards exertions on behalf of *utu*, friends, their religious bodies and visiting strangers.

Other important social and material culture effects that the regulatory changes had, along with the impositions of increased financial contributions and forced labour were as follows. To pay the NNG and meet obligations to their churches, as well as satisfy their personal demand for an increasing but still basic range trade goods, *Kain Nikunau* spent more time producing and harvesting copra. *Tabati* observance, communal work days and mission school attendance also took up time previously devoted to other activities. Only a portion of these

time impositions were recovered by applying imported technologies in order that activities could be completed more efficiently.

Relationships that constituted *boti* had already suffered at the hands of the missionaries who had perceived their linkages to “ancestor worship” and authority to govern. The clearances of *kainga* further eroded these relationships by ending *Kain Nikunau* living as part of *boti* in *kainga* and reducing the institution of *boti* to an historic curiosity. As *kawa* were by comparison highly regulated model villages in a functional sense, *te Kain Nikunau* had greater responsibilities to the *mwenga* in which he or she resided with near-kindred *utu* (Geddes, 1977). However, wider awareness of and relationships with *koraki* (i.e. broader-kindred *utu*) were maintained, including because there were prohibitions on *karikira* (\approx incest) and land rights passed within *utu*. Taxes being levied on individuals and individuals being required to perform community workdays also increased how conscious *Kain Nikunau* were of their individual selves and as part of an immediate family, and of responsibilities and obligations they had in these capacities for various matters.

Geddes (1977), writing about *Kain Tabiteuea*, the occupants of a neighbouring island, points out that this individuality existed before *I-Matang* entered the scene, being based on land holdings and knowledge of technology, but because the changes outlined above wrought by traders, missionaries and GEIC Government officials weakened the social, political and spiritual structures and processes that had obscured this individuality, so the individuality was made plainer. This greater or plainer individual awareness among *Kain Nikunau* had consequences, for example extending to how they regarded land: *te Kain Nikunau* assumed a greater sense of personal and exclusive usage rights to particular *aba*. Customary inheritance and transfer had always entailed naturally coherent areas of land having many owner-users. However, this potential fragmentation was less of a practical issue when *Kain Nikunau* lived alongside other *boti* members in *kainga* because this usually meant living close by the other *utu* members who shared usage rights on adjacent *aba*. When people were resettled in *kawa* this adjacency reduced and individuals were more likely to insist on their *aba* rights. Furthermore, particularly as one generation of landowners willed rights to the next, and the beneficiaries were becoming more widely distributed across *kawa*, each person’s assortment of *aba* was becoming more widely dispersed over the island, and increasingly further away from the *kawa* in which its owner resided. Given that land was not a commodity and that an owner only owned certain rights to it, and, with only minor exceptions, had to will it among other *utu* (e.g. share segments among his or her children), there was little by way of a

countervailing force to prevent fragmentation. This situation of fragmented land ownership led *I-Matang* to see land tenure on Nikunau and similar islands as economically inefficient and legally unclear, a perception that was reinforced by the number of land disputes that occurred. Attempts to permit the selling of land (including changing official laws) are thwarted still by selling being seen as bringing *kamama* (\approx shame and dishonour) because sellers are regarded as putting themselves ahead of their descendants: they are making easy money instead of making a living in other ways (Baaro, 1987; Lawrence, 1992; Lundsgaarde and Silverman, 1972; Macdonald, 1971, 1982; Maude, 1963; Pole, 1995; Sabatier, 1977).

Reverting to the situation of schools, contrary to what is reported above, one notable exception existed before the 1950s to the GEIC Government not providing schools. This was King George V School (KGVS), a post-primary boarding school that it established on Tarawa in 1922 and that not only still exists but is the leading secondary school in the Republic. It is significant to consequences analysed later in the paper and so more about it is said there. Its relevance here is to illustrate GEIC Government policy that affected Nikunau in the 1920s and 1930s and the controversy surrounding that policy among *I-Matang*, which had repercussions for *Kain Nikunau*. KGVS's annual intake comprised only 20 or so of the most intellectually gifted young men from each island across the GEIC. The intention of successive resident commissioners, including Grimble, was that these students should be trained as scribes and other native government officials, as teachers for the mission schools, and as accounting and other clerks to work on Banaba for the GEIC Government and BPC. However, it was staffed by *I-Matang* teachers who soon extended its pupil population and its purpose, to that of providing an academic education. This was based on a secular curriculum reminiscent of English grammar schools and English was used as the medium of teaching, learning and everything else, at least officially. This academic education was contrary to how the staff were directed from time to time from distant Banaba, where the official view comprised ideas along the following lines. The majority of students were unlikely to find employment and would return to *kawa* life (to fish, collect toddy, etc.). An academic education would not equip them for such a life and might cause disgruntlement by having raised expectations too highly. As raised above in relation to primary education, there was concern that this disgruntlement could cause social and political discontent. Furthermore, in the view of the missions, it might make them unwilling to accept church discipline (Macdonald, 1982).

The Museum Policy (Lundsgaarde, 1974; Maude 1977a) is the policy we wanted to illustrate using the example of KGVS in its early days. The policy was formulated by Grimble and was based on his exploits on Beru, Nikunau and elsewhere, as a district officer and lands commissioner, before he was made resident commissioner. These led him to believe that there was no prospect of the Gilbert Islands or Ellice Islands developing. The policy that Nikunau (and the other Gilbert Islands and the Ellice Islands, as distinct from Banaba) were to be kept “a close preserve inviolate from European rapacity” (Maude, 1977a, p. v), conserving for *Kain Nikunau* a simple life in keeping with Grimble’s (1952, 1957) romanticised view of *I-Kiribati* society (Macdonald, 1982).

The policy was also reflected in the 1930 Regulations. Maude was one of those who was unhappy about this policy and he persuaded an MP to ask a question about the 1930 Regulations in the British House of Commons. After Grimble left the GEIC in 1932, he sought to undo this policy, including when resident commissioner (1946-48). He championed various decentralised social and economic development proposals in conjunction with restoring the GEIC Government (see GEIC, 1946; Lawrence, 1992). The stance he took was in keeping with a change in British Government policy over social and economic development of colonies, and appropriating funds in its budget to finance modernisation, as signalled in the Colonial Development Act 1929. However, there were delays in the British Government actually providing the finance in question. Grants only began filtering through to the Pacific in the late 1930s, gaining some momentum through Western Pacific High Commissioners Richards, Luke and Mitchell (1938-45) and some GEIC Government officials in addition to Maude (Maude and Doran, 1966; Morgan, 1980), but the GEIC Government only received one grant before the evacuation halted its activities.

As indicate above, *Kain Nikunau* were affected by that first grant, and it is still of significant consequence for them today. The grant was for the ill-fated resettlement scheme to Hull, Sydney and Gardner Islands in the Phoenix Group, in which a significant number of *Kain Nikunau* participated. The scheme was predicated on a view that arose frequently among *I-Matang* about Nikunau’s population having increased beyond what the drought prone island could sustain, and on the Phoenix Islands being empty and habitable. Participants in the scheme were persuaded to relinquish, at least as far as *I-Matang* were concerned, their rights to *aba* on Nikunau for land in the Phoenix Group, and were located just before the wartime evacuation (Maude, 1952). The settlers experienced various setbacks, mostly to do with what was sustainable on their new islands, as they too were drought prone, and with the islands

being remote from Nikunau. The post-war GEIC Government also found the islands costly to administer, being very remote from Tarawa. In the late 1950s and early 1960s, the settlers were re-located Gizo and Wagina in the British Protectorate of the Solomon Islands (e.g. see Cochrane, 1970), and their descendants are still there and Honiara, and still in regular contact with their *utu* in Kiribati, including *ana utu Etuin* and other *Kain Nikunau*.

Consequences of Phosphate Mining Accounting

Other than the Phoenix Islands resettlement scheme, *Kain Nikunau* who left Nikunau up to the 1950s usually did so with a view to returning, except in the case of marriage. Compared with the 19th Century, living away temporarily increased and became routine. The reason was that the British companies mining phosphate on Banaba and Nauru (which came to be administered by Australia soon after World War I broke out in Europe) required labour and Gilbert and Ellice Islanders were nearby. Recruitment and transport were facilitated by the district officer (see Williams and Macdonald, 1985), probably for reasons associated with the past regulation of the labour trade (see Ward, 1946). These working excursions sometimes involved not only the worker, but also his wife and possibly young children, the older children staying behind with close *utu*; additional children were sometimes born during excursions. For example, among *ana utu Etuin*, at various times between the 1930s and 1970s, Etuin's two great grandfathers and his grandfather worked on Banaba and Nauru, and their wives and some of their children accompanied them.

Kain Nikunau men mostly wanted to be contracted as labourers or *unimane*, but had to take turns in order that everyone shared in the earnings and experience. Part of the labour policies of the BPC and respective governmental authorities on the two phosphate islands was to encourage expatriate Nikunau communities of mixed gender and varying ages, and *unimane* were recruited to sustain these. Although wages and conditions were low by the standards of white labourers in Australia and New Zealand, which were the main destination countries of the phosphate, they compared favourably with other overseas work that *Kain Nikunau* could obtain. Thus, they seem not to have felt exploited by the work, although there were disputes from time to time over wages and conditions (see Williams and Macdonald, 1985). Besides, they earned significantly more income than they would have from copra and subsistence.

Things of consequence for *Kain Nikunau* associated with the phosphate islands included that, through the BPC stores, they purchased many goods not usually available on Nikunau, and they had some access to other public service and recreational facilities they were not used to

on Nikunau. During their work absences *Kain Nikunau* usually remitted cash to *utu* on Nikunau using rudimentary banking arrangements administered through the GEIC Government Treasury, the district officer and the NNG scribe. This cash helped *Kain Nikunau* meet the costs they faced because of the changes being imposed on them and to acquire durable goods (e.g. bicycles, tools), although mostly these were sent to Nikunau from Banaba (where the store was run by the BPC was much better stocked, as it catered for *I-Matang* staff and the labourers of various nationalities). These remittances satisfied the economic dependence that these *utu* had on them, but satisfying social dependence was more difficult. At the end of their contracts, *Kain Nikunau* often brought home to Nikunau goods that were unaffordable or less available there (e.g. hardware, bicycles, radios) and cash savings.

Other experiences included working set hours in return for cash, being overseen and instructed in their work, living off many foodstuffs to which they were newly exposed, learning and using tools and machinery to which they were unaccustomed, living in dwellings of *I-Matang* design and construction, possessing furnishings and fittings and rudimentary appliances, which were powered by electricity to which *Kain Nikunau* were unaccustomed, and having greater exposure to working with and, to some extent living alongside *I-Matang*, Tuvaluans and Chinese. When they arrived home, they might find that while *utu* had utilised their *aba* during their absence, they had not done much to maintain and regenerate them. For children brought up for a few years on the phosphate islands, adjusting to the more austere life on Nikunau could be daunting. This was particularly so in later years of mining, when labouring jobs began to entail more skills (e.g. because machinery replaced pick axes and shovels). The BPC preferred to renew contracts in order to save on training costs and to retain the most efficient workers. This might mean a family being absent from Nikunau for an entire childhood, resulting in children not being exposed to knowledge and skills essential to live on Nikunau (e.g. abilities to fish, cut toddy and perform other chores, exist on Nikunau foodstuffs, behave in keeping with expectations of other *Kain Nikunau*) and finding most aspects of life very different. The no doubt well-meant BPC-sponsored schools did not provide learning that was relevant to this life (personal communication from Keetia Kititan).

A question that may arise for the reader after reading this subsection is how can the above consequences for *Kain Nikunau* of being involved in phosphate mining be construed as consequences of accounting. First, *Kain Nikunau* had grown used to seeking opportunities to travel and to work away, and this was another of these. They had also been put under

pressure to contribute to their particular church, the NNG and GEIC Government not only copra but also forced labour. Working on a phosphate island provided them with cash to pay such contributions and meant they were paid for working and not forced to give it without payment. Second, an obvious but somewhat tenuous reason is that the BPC was an accounting entity as well as a mining entity, and would not have existed without accounting. However, it was also an accounting entity separate from the GEIC Government and little of the obvious but unaccounted for surplus of phosphate value over costs of mining ended up in the treasury of the GEIC Government. How Banaba and Nauru were exploited by foreign interests is outside the scope of this paper. What is significant is that the BPC perpetuated the idea until well into the 1960s that only the most meagre phosphate revenues should be applied on Nikunau and the other Gilbert and Ellice Islands for economic and social development. However, *Kain Nikunau* seem not to have felt aggrieved either over this exploitation of *Kain Banaba's* land and their ultimate deportation to Rabi for the benefit of British dominion interests, or about how little financial benefit accrued from mining to the population of the GEIC. They regarded Banaba as a separate social and political entity from Nikunau. The two islands, Nikunau and Banaba, were established within a single polity by the British authorities, not by any *I-Kiribati*, and it has only been since 1979 that the identification with a single polity has gained ground among *I-Kiribati*, including *Kain Nikunau* (Macdonald, 1982, 1996a, 1998). The main interest of *Kain Nikunau* in Banaba was as a place to labour; and, correspondingly, the main interest of the phosphateers in Nikunau was as a source of labourers. *Kain Nikunau* did not regard themselves as entitled to a share in the phosphate wealth. However, using *I-Matang* thinking about property rights, a case could be made that all residents of the GEIC/Republic of Kiribati had some macroeconomic entitlement, particularly so nowadays if not up to the early part of the 20th Century. Indeed, from the late 1960s, such an entitlement actually eventuated when the BPC was obliged to recognise the market value of the phosphate ore. It paid over several millions of dollars annually to the GEIC Government from then until mining ceased in 1980. Some of those receipts were applied to economic and social development of the GEIC, but far more on Tarawa than on Nikunau or elsewhere, and the rest was used to build up an investment fund. This is known as the RERF (the acronym of Revenue Equalisation Reserve Fund) and it has provided the Republic Government with a substantial proportion of its revenue in recent years (e.g. in 2007, AU\$45 million \cong 43% –see Government of Kiribati, 2008).

Consequences of Boboti Accounting

A slump in prices about 1930 affected the viability of private trading in copra on Nikunau. As this jeopardised the import of goods that *Kain Nikunau* had become used to, an intervention occurred in the form of *boboti*. This was steered by district officer Maude but had a strong grass roots element, including in terms of capital contributed by members and administration, including accounting. By the mid-1930s, several *boboti* were handling virtually all the trade in goods and copra with Tarawa, whence the Burns-Philp Company controlled most of the importing into and exporting from the central and southern Gilbert Islands. Prices of goods sold were calculated by making a mark up on wholesale import prices, and copra was bought at export prices minus a discount. While it was always possible for *Kain Nikunau* to share profits, they were deliberately kept low through low mark ups and discounts and were appropriated for re-investment in the enterprise itself. These co-operatives were boosted by the price of copra increasing when war in Europe loomed but they collapsed when trade was halted by the Pacific War (Macdonald, 1971, 1982; Maude, 1949).

The idea of co-operatives was resurrected by Maude in restoring the GEIC Government and rehabilitating war torn Tarawa[16]. By 1948, a single society, Te Bobotin Nikunau (TBN), which was bigger than the pre-war societies, covered the whole island. This enabled the trade in copra and imported goods to resume, along with the local taxation system on which the restored GEIC Government and NNG were dependent. Like its equivalents elsewhere, TBN was capitalised as part of the GEIC Government Trade Scheme[17], which in turn was partly financed with a loan from HM Treasury in London. TBN followed governance, operating and accounting rules that senior GEIC Government and Trade Scheme officials (now based on Tarawa) had devised and codified by the early 1950s. TBN was boosted because of a post-war world shortage of oils and fats, which gave rise to high copra prices that lasted throughout the 1950s, and it expanded into new functions (e.g. to a savings bank and showing feature films). Church congregations re-established their small stores, which operated more in conjunction with TBN than in competition with it (Macdonald, 1982; Maude, 1949; Roniti, 1985). The copra that TBN bought from producers was sold onto and shipped to the GEIC Copra Board (later the Kiribati Copra Co-operative Society) on Tarawa.

Consequences of *boboti* for *Kain Nikunau* were that they became more involved collectively in the governance and management of trading than hitherto, when trading was mainly controlled by persons of *I-Matang* and Chinese descent on behalf of the remaining two or three trading companies. Pre-war *boboti* were usually governed by an elected committee, on

which *unimane* predominated; and they frequently held general meetings of members (e.g. a whole *kawa*). Their administration and accounting was performed for little or no formal payment by *Kain Nikunau* with requisite skills, probably derived from being involved in private and church trading and NNG administration. The codified rules that applied to TBN also provided for meetings of members (i.e. the whole population of Nikunau), a local governing body (on which *unimane* again predominated) and the appointment of a paid *I-Kiribati* manager (e.g. Taniera). However, they also provided for *I-Matang* registrars and other GEIC Government officials to oversee TBN's workings, including by approving annual estimates, performing audits and helping decide about distributing profits and appointing managers (Macdonald, 1982; Maude, 1949; Roniti, 1985).

Boboti of the 1930s ensured that *Kain Nikunau*'s ability to trade was maintained despite depressed copra prices. Soon after the war, *Kain Nikunau* again had a buyer for their copra and resumed their consumption of imported goods. Indeed, they responded to the high post-war copra prices by increasing production, so increasing the purchase of goods that had not been available during the war, including replacing hardware that had deteriorated. Soon after the war also, *Kain Nikunau* could again pay taxes, fines and contributions to governmental and religious organisations, and so these organisations could revive their activities. An extension of the Trade Scheme that became significant for *Kain Nikunau* was the Producers' Development and Stabilization Fund (Maude, 1949). Established from some of the scheme's profits, it was the first of various income equalisation and subsidy schemes.

Kain Nikunau attended enthusiastically at the showings of feature films by TBN, which were the first opportunity for many to observe the world outside, albeit as slanted by Hollywood and other English-language filmmakers. When the internal air service materialised in the 1970s, a film arrived each week and was shown on successive nights in the six *kawa* along the island: the seventh night was *te Tabati*.

The co-operatives, pre- and post-war, were a primary vehicle for the re-emerging political influence of *unimane* vis-à-vis the GEIC Government and NNG. Notwithstanding the more centralised control that TBN was subject to compared with its pre-war precursors, *unimane* again predominated in its governance. This involvement was in stark contrast to continuing to be aloof from the NNG, which lasted until at least the late 1960s, despite the GEIC Government's repeated attempts in the 1950s and 1960s to increase their involvement (see Macdonald, 1972, 1982). However, when copra prices began declining in the 1960s, the co-operative societies in general had to be kept going in part by the GEIC Government, making

it possible for its officials to increase their influence on TBN and the other societies. Roniti's (1985) experience elsewhere suggests that this might have led *Kain Nikunau* to change their opinions about TBN and regard it, in like fashion to the NNG, as an extension of the GEIC Government but that was not the first author's impression when on Nikunau in the mid-1980s. There were various reasons for this not happening, and for the NNG also becoming more in favour with *unimane*. Two reasons of wider significance follow.

After Tarawa was again in British hands, it took several years for the restored GEIC Government to re-establish a district structure that included the restored NNG. Even after that, the NNG was left to its own devices. The post-war GEIC Government district structures and processes were constricted by financial constraints and physical resource shortages that affected not just the GEIC but also the Pacific and the Empire (see Macdonald, 1982; Morgan, 1980): they were a pale shadow of the not exactly elaborate pre-war arrangements. For a time, the Gilbert Islands were established as a single district within the GEIC, with the district officer headquartered alongside the GEIC Government offices on Tarawa. Then, in 1956, this was reduced even further, by merging the two districts of the Gilberts and the Ellice under one district commissioner, who was supported by two touring district officers. These officials were all based on Tarawa and preferred to stay there, because of its amenities and because lack of shipping made it difficult to tour. On tours they did make to Nikunau, they scarcely had time to deal with matters of immediate importance and meet senior officials (GEIC, 1957; Macdonald, 1972, 1982; Maude and Doran, 1966). On the one hand, this might be interpreted as falls occurring in the quality and quantity of communication, oversight and advice given to NNG or NIC and TBN officials by GEIC Government staff. An alternative interpretation is less interference in *Kain Nikunau* governance processes at the *kawa* level and greater autonomy for *Kain Nikunau*.

The stationing of district officials on Tarawa and continuing neglect of Outer Islands was symptomatic of GEIC Government policies in the 1950s and 1960s. Maude's rehabilitation plan (GEIC, 1946) had envisaged moderate and dispersed social and economic development but was frustrated by the funding he was envisaging from the British Government's Colonial Development and Welfare Fund not materialising quickly enough or at the planned level (see Macdonald, 1982; Morgan, 1980). Two of his successors, Michael Bernacchi (1952-61) and Valdemar Andersen (1962-69), planned and succeeded in presiding over more substantial, centralised infrastructure development on Tarawa. However, by the mid 1960s, this neglect of Outer Islands was causing concerns among some GEIC Government officials and their

counterparts in Honiara and London. As a result, some GEIC Government development efforts were exerted on Nikunau. These included some infrastructure and public facility projects, through the NNG but involving *unimane* and residents of affected *kawa*. In addition, a district station was located on Tabiteuea to serve several GEIC Government departments with interests on Nikunau, and the pre-war arrangements of having a Sothern Gilberts district officer stationed on Beru were resurrected in 1974.

Migration to Tarawa 1950s-2000s

Indicated already is that as many as 3,500 *Kain Nikunau* live presently on Tarawa. Accounting for development finance by the British Government in conjunction with the GEIC Government, and then accounting by organisations involved in the aid industry in conjunction with the Republic Government have been significant in the migration that has brought about these circumstances of *Kain Nikunau*. To write off the migration as urbanisation would mean these accountings being lost sight of and the migration not being recognised as a consequence of accounting. To understand this interpretation of what has occurred we need to start from the aftermath of the 1943 Battle of Tarawa and appreciate that Tarawa's military occupation was the initial impetus for these changes.

Although the War soon moved northwest after the Battle, some American military personnel remained in the vicinity of the atoll until 1948, helping logistically with the restoration and generating something of an economy involving *I-Kiribati* (Maude and Doran, 1966). As indicated above, the peacetime GEIC Government particularly under Maude had economic and social development in mind. However, the aforementioned post-war shortages of physical resources and constrained funding, both locally and until 1950 in the form of subventions from London, encouraged it to be parsimonious. This gave rise to the two sets of *I-Matang* officials involved in applying for and involved in approving capital from the Colonial Development and Welfare Fund to developing a reasoning about infrastructure and service facilities in which accounting is clearly implicated. They reasoned that it would cost the Fund less to establish the amenities needed for development and be more efficient for the GEIC Government to operate these amenities if they were centralised on Tarawa, rather than have series of smaller facilities spread across a score of islands. In addition to such economies of scale for individual services, the same would apply for the GEIC Government as a whole. Although never recruited in great numbers, the scarcest resource was *I-Matang* staff[18]. It was believed that centralised facilities would lead to these staff being more productive by being in close proximity. They would also be easier and less costly to recruit if

they and their families had ready access to amenities of reasonable quality (e.g. *I-Matang* doctors working at a central hospital on Tarawa would be able to send their children to high quality primary schools if they too were on Tarawa) (Macdonald, 1982).

A further accounting reason for choosing to centralise was that of control. Bernacchi in particular favoured having as many functions and amenities as possible at the GEIC headquarters within close proximity, in order that they would be under his forceful leadership and watchful eye (see Macdonald, 1982). The money, personnel, activities and other operations aspects they entailed could be administered and controlled without the difficulties that would arise if they were dispersed to remote islands[19]. Accounting was still essential to this control, especially when HM Treasury were involved up to 1955. However, paperwork relating to most transactions and events, of which there seems to have been a great deal, would not be delayed by the vagaries of inter-island shipping or the (misguided) priorities of officials, who would have been well out of reach of the resident commissioner. It was reasoning along these lines that gave rise to the circumstances reported already of district officials residing on Tarawa and making tours from there. This reasoning was notwithstanding that Nikunau and most other islands of the GEIC were not within easy reach of Tarawa and vice versa, either for *Kain Nikunau* or for centrally-based officials, especially before scheduled air services were inaugurated in the 1970s[20].

Bernacchi and Andersen succeeded in this development of centralised amenities, leaving Nikunau relatively neglected, as reported above. In complete contrast, the development had a profound and continuing effect in transforming Tarawa to the closest Kiribati has to an urban metropolis. Prominent among the amenities were the port; the paved road and causeways; the central hospital and subsidiary medical facilities; a revamped KGVS, Elaine Bernacchi School (EBS) (these were subsequently amalgamated as KGVEBS) and other education facilities, which were at primary level (and now mostly run under the auspices of the GEIC Government not the churches) and lower tertiary level (e.g. specialist institutions for teachers, seafarers and nurses, and a technical institute with a range of trades and clerical courses)[21]; and houses of various classes for GEIC Government employees. They also re-engineered colony-wide trading enterprises, turning the Government Trade Scheme into the GEIC Wholesale Society and the GEIC Copra Board, as well as establishing at least three retail co-operative societies, being Tarawa's equivalent of TBN. Andersen also instituted political bodies that gave rise under his successors to various semblances of internal self-rule, and put the GEIC on the road to the Republic. The significant bodies were based entirely on Tarawa,

with representatives from Outer Islands travelling there to participate. The GEIC Government's administration was subdivided into several departments, for which offices were built, as was a legislature building (Doran 1960; Lawrence, 1992; Macdonald, 1982; Maude and Doran, 1966).

Permanent migration of *Kain Nikunau* to Tarawa has been a far-reaching consequence of the way that accounting influenced how the GEIC was developed socially and economically. Initially, this took away from Nikunau those who were more successful at primary school in order to participate in education and to provide skilled labour for the GEIC Government. They were then joined by others for accumulating socio-economic, cultural and similar reasons. These movements are exemplified in the following critical events in the migration story of *ana utu Etuin*.

In the 1930s, Neete, a great, great uncle of Etuin, gained a place at KGVS on Tarawa and left Nikunau to study there. Subsequently, his studies took him to the Central Medical School in Fiji (see "Fiji Medicine Men", 1944). He practised medicine on Tarawa for about 45 years, mostly at the central hospital built by the GEIC Government in the 1950s and then at its successor built with Japanese aid in the 1990s. In the early 1960s, his nephew, Eria, a great uncle of Etuin, moved to Tarawa to live with Neete and work in the hospital pharmacy, where he eventually became a senior administrator. In the 1960s, his parents and five younger siblings to join him in the government house he was allocated. This was partly to support the parents, in accordance with *te katei ni Kiribati*, and partly so that the siblings had better access to formal education than on Nikunau, whence they had recently returned after a few years on Nauru. One sibling, Iotebatu studied subsequently at the Marine Training Centre and thence became a seafarer with a German shipping line. He used his earnings to buy *te aba* on Tarawa for his parents and siblings. His older brother, Eria, now shares some of that land.

In the early 1970s, two of Tiare's grandchildren, Ekineti (i.e. Etuin's mother) and Botibara moved from Nikunau to live with him in order that they could complete primary school on Tarawa. They went on to KGVEBS and thence Ekineti went to Tarawa Teachers College and further study in Papua New Guinea before returning to Tarawa, while her brother joined the Ministry of Finance and Economic Development and has risen to a middle level accounting position and is now based on Kiritimati (Christmas) Island. They were joined on Tarawa by their three younger siblings, one in the company of her pastor husband whose term on Nikunau concluded, and the others so that they could attend church-run secondary schools. Two now have jobs, one in government administration and with the Republic's sole

commercial bank (and is a partner in operating a small trade store), and the third runs a bakery business, supplying bread to trade stores nearby. In 1990, their parents, Kenati and Beretekira, who had remained at Tabomatang on Nikunau, joined them for want of the economic and social support they could expect in their old age under *te katei*. They brought with them the widowed, Rawatiu, Beretekira's mother. Thus, the survivors of the four generations of *ana utu Etuin* on the maternal side shown on Figure 2 moved to Tarawa in the space of twenty or so years, compared with the several centuries and more that their *bakatibu* resided on Nikunau.

Etuin himself was born on Tarawa in 1999, and of his three siblings and 11 first cousins, only his sister Kuritiita was born on Nikunau, and she left there when only a few weeks old. Of the 11 offspring of Etuin's great grandparents, the only ones remaining on Nikunau are the eldest son of Tiare and a handful of the descendants of the two eldest offspring. None that have left Nikunau, or their descendants born on Tarawa or elsewhere (e.g. New Zealand, Australia, Britain), seem to have any intention to move back there. There are many reasons for this. Nikunau lacks most of the social, amenity and employment attractions that Tarawa has. Their education has not equipped them with knowledge and skills to survive on Nikunau.

Especially the women, but the men too, have become accustomed to greater individual freedom on Tarawa, including in their personal conduct and in holding positions of authority on merit instead of age, gender and birth. Indeed, few not born there have actually set foot on Nikunau, despite having extensive individual and collective land rights there, although when asked where they come from, they usually state Nikunau and not Tarawa[22].

Contemporaneous with the above events, probably well over half the other 250 or so *ana utu Etuin ni kaan* (i.e. descendants of Etuin's great great grandparents) have migrated from Nikunau to Tarawa, or were born on there. Moreover, the migration of *ana utu Etuin* from Nikunau to Tarawa exemplifies, both in extent and in reason, a general migration that has occurred among *I-Kiribati* whose ancestors were indigenous to all the other Outer Islands. Consequently, Tarawa is far more densely populated than it can sustain naturally (i.e. by its population subsisting on the land, lagoon, reef and ocean), and than *Kain Nikunau* were used to on Nikunau. Other matters to note are that the early trickle of which Neete was part of *I-Kiribati* being sent elsewhere to study (e.g. see "About Fiji School of Medicine", 2009; GEIC, 1957) has now turned into a substantial stream, supported by aid donor scholarships for school leavers and government employees in post. The GEIC Government regulated who could live on Tarawa after it became the GEIC headquarters but lifted these restrictions in the

late 1960s (Macdonald, 1982). This opened the way for *utu* to join their relatives already on Tarawa. It also allowed *I-Kiribati* that finished their contracts on Banaba and Nauru to settle on Tarawa, in the hope of continuing cash employment and because of greater scope to spend their savings, on land and durables. When these mines closed, Tarawa became where *I-Kiribati* on Outer Islands went in search of cash employment.

After Tarawa became the GEIC Government headquarters and modernisation commenced, land was needed for various governmental and development purposes. Legislation was enacted to allow commercial transactions in land and enable governmental and other organisations to acquire it, usually on long leases through which *Kain Tarawa* have obtained substantial financial benefits. With the immigration of *I-Kiribati* from other islands and increases in their cash savings, many have used this legislation to acquire land on Tarawa for permanent settlement.

Many different *utu* aspired to sending children to live with relatives on Tarawa in order to go to primary school there, with secondary education in mind, but obviously, this depended on having relatives in place there. KGVEBS has mostly been where these *utu* have wanted their children to attend but some religious body schools have also increased in attractiveness because of the quality of facilities and teachers. Pass rates for the entrance examinations have differed significantly and increasingly between Outer Islands' primary pupils and those educated on Tarawa (Burnett, 2005), including because of the exposure that students could have on Tarawa to the English language, *I-Matang* teachers and information about life outside the country. Secondary education has continued to expand greatly through development projects and religious body funding. Government junior secondary education (up to Year 10) became universal early in the 2000s, and several junior secondary schools are located among clusters of Outer Islands, including one school on Nikunau. All government senior secondary school entry (Years 11 to 13) is still by selection. Places at KGVEBS are still among the most sought after and pass rates in the entrance exam are even more skewed in favour of Tarawa educated children than ever.

Having itself been induced by economic and social development on Tarawa, the immigration from Outer Islands has led to increases in infrastructure construction, facilities for public services (e.g. schools), trading outlets and religious amenities, including the headquarters of several church denominations. These increases were driven both by the increasing number of residents and by their increasing needs, knowledge, aspirations, and ability to spend and donate. Since the 1950s, the insufficiency of resources on Tarawa and the surrounding water

for its residents to subsist has increased quickly. Residents were able to pay for goods and services because virtually all households have had persons in regular paid employment and other cash-generating roles. Many had political influence, although even after internal self-rule was implemented in the late 1960s and 1970, *I-Matang* officials seem to have still held the upper hand (Macdonald, 1982): they had some influence on how resources were allocated between Tarawa and the Outer Islands.

In any case, in the 1970s, the GEIC Government continued to increase the central provision of infrastructure, institutions, etc. on grounds that this was consistent with a new British policy associated with decolonisation. This policy involved transferring sovereignty to governments of native peoples located at the centre of what would be the former colony boundaries, instead of the former policy, which was consistent with colonies continuing and in which the provision of infrastructure, institutions, etc. was dispersed around a colony to subservient local governments, which often reflected pre-colonial or other divisions (Morgan, 1980). The increase in the size of government is reflected in the GEIC Government's annual recurrent expenditures having grown to over AU\$6 million in the mid 1970s; and the total of Colonial Development and Welfare Fund and other grants to the GEIC Government increasing to over AU\$2 million annually at this time (GEIC, 1976). The proportion of these amounts that were expended on Outer Islands is believed to have been well below 10%.

Consequences on Tarawa 1960s to Present

While the above migration and resettlement proceeded, a socio-political cum economic metamorphosis was also occurring in numerous respects on Tarawa, as the seat of government, the centre of most everything that is “modern” about the Republic and its sole gateway to the outside world. Significant are that the Republic came into existence under Constitution of Kiribati 1979. Its boundaries were those of the GEIC, without Tuvalu: there was no going back to the pre-Protectorate situation of separate polities for *Kain Nikunau* and other islands. The constitution reflected an *I-Matang* philosophy of government (Macdonald, 1982) and an implied belief that *I-Kiribati* could administer economically the widely flung geographical area that the Republic was to comprise, with the assistance of accounting, among other technologies of government of *I-Matang* origin. The formal essence of the constitutional structure is captured in Figure 4. The accounting and finance parts of the structure are particularly emphasised. Its workings a quarter of a century after being inaugurated are described by MacKenzie (2004) (see also Macdonald, 1996b, 1998).

[INSERT FIGURE 4 ABOUT HERE]

The new Republic became a “developing country”, attracting assistance (i.e. expert consultants, capital grants and soft loans, mostly in kind) that brought about further infrastructure and other economic and social development projects from increasingly wide-ranging sources (see list in World Bank, 2005). This assistance was offered so enthusiastically, even zealously, that it was difficult for the Republic’s inexperienced politicians and officials to resist. It has led to even more amenities on Tarawa (e.g. container wharf, Betio-Bairiki causeway) and to previous amenities being replaced and elaborated (e.g. the premises of KGVEBS and the central hospital, *Te Mwaneaba ni Maungatabu* complex) (see Castalia Strategic Advisors, 2005, for an inventory). It has also led to greater numbers and bigger government ministries, institutions, statutory boards, and trading and other commercial enterprises than were inherited from the GEIC Government. Together with some private enterprises, ranging from *mronron* (\approx small, informal co-operatives) and other micro businesses to enterprises of greater substance, NGOs and religious organisations, these governmental bodies extended the monetised economy on Tarawa and *I-Kiribati* participation in it (see ADB, 2002). These changes were infinitely more than any occurring on Nikunau (or elsewhere), but it affected the latter through loss of population and loss of affinity between *Kain Nikunau* on Tarawa and *Kain Nikunau* on Nikunau.

Accounting figured variously in this metamorphosis and in its resulting bureaucracies and markets. Its influence is implied in ideas that were applied, at least in name: for example, national economic planning, development planning, no taxation without representation, performance budgeting, appropriation accounting, company accounting, internal control, auditing, cabinet responsibility and accountability, company financial reporting and public accountability. It is also evidenced by the various records and reports that show, among other things, that by 2007, the Republic Government’s annual recurrent expenditure was AU\$86 million and its expenditure out of aid-in-cash from external donors was about AU\$17 million (aid-in-kind is not reported) (Government of Kiribati, 2007). Accounting and financial practices were grounded in hierarchical control emanating from the departed colonial resident commissioner/governor. The notion of control by the executive and its accountability to *Te Mwaneaba ni Maungatabu*, and in turn its accountability to the citizens of the Republic was tacked onto this formally, but less so in practice, thus impairing, among other things, any notion of the government giving an account, particularly to an *I-Kiribati* audience (Dixon and Gaffikin, 2009, 2010).

This accounting extended to aid, in which it has figured in several ways. It figured in economic management and public sector reform, “good governance”, eliminating poverty, and environmental concerns and sustainability (see ADB, 2006, 2008; Dixon, 2004a). It figured in making technical renovations, improvements, enhancements of accounting systems and processes (e.g. computerisation, strengthening of taxation and auditing functions). It figured in developing accounting systems alongside creating or strengthening institutions and organisations (Dixon, 2004b). It figured in aid project planning, appraisal, implementation and evaluation. Accounting has been a significant technology through which, having greatly influenced its creation, *I-Matang* and staff of multilateral organisations and foreign government aid agencies of other race have been able to have considerable influence over its renewal and preservation (Dixon and Gaffikin, 2009, 2010).

There have arisen a myriad of consequences for *Kain Nikunau* on Tarawa from accounting’s role both in bringing about migration, and so resettlement, and in figuring in the metamorphosis and the workings of the monetised economy growing from it. Using examples of *ana utu Etuin*, significant are that along with other re-settlers, they adapted their social organisation to their new surroundings. In contrast to Nikunau, they had no traditional lands and living conditions became increasingly overcrowded. Even *ana utu Etuin ni kaan* lived as a dozen or two separate households. These were dispersed intermittently along Tarawa’s 30+ km. ribbon development among a few thousand other residential units[23] and a variety of other structures[24]. Each household typically comprised between 7 and 14 people of usually three or even four generations. At infrequent intervals, members of the oldest generations moved from one household to another, as determined by such things as the amount of food and space available, their grown-up children taking it in turns to look after them under *te katei*, the demeanour of one generation to another, and the need for minding grandchildren. As on Nikunau, all household members, except the very young and very old or infirm, performed vital chores in and around the house, and according to gender. But in contrast to Nikunau, the amount of subsistence work was restricted, and so was the quantity of subsistence produce[25]. Thus, households bought many more things than was the case on Nikunau[26], and household members, female as well as male, obtained cash to do so, mainly from paid formal and casual employment and self-employment (e.g. baking, storekeeping), pensions, and remittances from *utu* working overseas (e.g. seafarers who graduate from the Marine Training Centre – see Borovnik, 2006). The Republic Government was the main source of employment on Tarawa, including with ministries, institutions such as schools and

hospitals, public utilities and the approximately 20 government trading enterprises[27], but other possibilities were churches, NGOs and the growing number of private businesses that employ people outside the owners' families[28]. There were many able people willing to work or work more for money but who did not have such work. However, few would understand the concept of unemployment, let alone describe themselves as unemployed. Former government employees received retirement benefits from the Kiribati Provident Fund, and in c. 2005 the Republic Government introduced a monthly allowance of AU\$40 for all *I-Kiribati* over the age of 70.

Arising from these various sources, fortnightly cash incomes of many households about 2009 may have reached AU\$700, but were mostly much less[29]. Most of this was used to meet daily needs for food and drink and other personal and domestic items, although it occasionally stretched to durables. Sea conditions permitting, fish was available from fishers, who hawked their surplus catches at the roadside or markets in Bairiki and Betio; and vegetables, fruit and eggs were available in small quantities at these same venues. However, not only did the means of many households not stretch to such local items daily but also cultural and institutional impediments deterred entry into such transactions. Despite trends to the contrary (see Roniti, 1985), community censure, ridicule and *kamama* could still apply to *I-Kiribati* supplying goods to other *I-Kiribati*[30] and to *I-Kiribati* obtaining goods from other *I-Kiribati* as part of trade. The latter was more so with local produce (which in any case was limited by lack of land for commercial growing) than with imports because it signalled a household failing to be self-sufficient and independent by not being able to produce what others were producing. Retail outlets were mainly replications of those established in the co-operative days to handle imported goods and they continued to copy each other and did not see similar outlets dealing in local produce, including from Outer Islands, bananas from Butaritari being a limited exception. Thus, most foodstuffs, and personal and household goods on sale were imported, mostly in a preserved state (e.g. canned, dried, frozen[31]). However, because household incomes were so meagre and because costs of transport pushed up import prices, only a limited range of basic items were bought in significant quantities.

For *ana utu Etuin*, attending places of employment (or attending school, in the case of children of school age) had a lower priority than household and *utu* obligations and their attendant activities[32]. Notwithstanding that they were dispersed along Tarawa, *ana utu Etuin* across the different households fulfilled their obligations to one another under *te katei ni Kiribati*, supporting each other in many social and economic ways. They were regularly

visiting one another[33] and devoting some time to talking, gossiping, storytelling, playing games, etc., as Sabatier (1977) noted almost a century ago. However, with the advent of a television service and the Internet, and of television sets, DVDs and computers becoming more affordable, there appeared to be a trend towards the pastimes associated with these technologies replacing the ones just listed. They gathered regularly for family occasions, except for shorter periods than on Nikunau because of a busier social calendar than in *te kawa* and time being a little more precious. Gatherings to celebrate joyful critical life passages, although still held with some formality, involving tens of *utu*, if not a hundred of two, were in decline probably because far more were possible than people could afford or had time to attend. They were held over Friday-Saturday, rather than on days of employment (or *Tabati*). Funerals also gave rise to large gatherings lasting a few days.

Next in priority, after *utu* but ahead of paid employment, were obligations and involvement in the frequent activities of wider social groups based on affiliation with *Kain Nikunau* bodies (e.g. *mronron* drawing members descended from a particular *kawa* on Nikunau) and with churches, of which on Tarawa there was a broader range than the duopoly that still existed on Nikunau. Cash donations were made to (e.g. see Kuruppu, 2009) and unpaid work undertaken for these religious and island-of-origin bodies. The various Sabbaths gave rise to much churchgoing and religious celebration (and in the case of Protestants, some abstinence from work, games, recreation and dancing), although this was less so on Tarawa than on Nikunau; and Christian festivals such as Christmas and Easter were substantially religious, unlike the marketing extravaganza of modern *I-Matang* culture. The four-day Independence Anniversary holiday in July also gave rise to celebrations. These included dance and other competitions among teams with various affiliations. For example, government employee teams were based on affiliations to particular ministries, institutions or enterprises. These particular teams existed despite a continued aversion to perform unpaid activities “for the Government”, for reasons suggested above. Extremely popular recent innovations have been beauty pageant competitions for Miss Kiribati and Mr Kiribati.

Utu, home island and religious groups extended from the social and economic into the political through providing votes and a platform for *I-Kiribati* seeking political office. Examples from among *ana utu Etuin* and *Kain Nikunau* are Tiwau Awira and Benjamina Tiinga, who both rose to be Ministers of Finance[34]. However, whereas on Nikunau *ana utu Etuin* were guaranteed direct political representation similar to other *utu* through governance by *unimane*, this was not so on Tarawa. There, potential political representatives from among

ana utu Etuin have been small fish in a big “democratic” lagoon, and seeking office does not necessarily lead to actually obtaining it. Thus, like other *Kain Nikunau*, *ana utu Etuin* have had to rely on whoever was elected to represent their interests and play the role of citizens of a republic in keeping them accountable. Although elections and much else in the decades following Independence have encouraged *Kain Nikunau* to behave less like bewildered subalterns in a brand new nation state with which they did not identify and more like citizens (Jeremia, 1993; Macdonald, 1982, 1996a; Mackenzie, 2004), accounting has frustrated this transformation more than helped it. Accounting has continued to be expressed in English. It does not reflect *Kain Nikunau* or similar *I-Kiribati* values in what is calculated and how. It has continued to be about *I-Kiribati*, but not to them. It seems to have been more a barrier in the way of participation in consensual governance than a pathway to greater involvement (Dixon and Gaffikin, 2009, 2010).

In practice, the direction of the governments under which *Kain Nikunau* have lived since Independence has been determined by a mix of a limited number of *I-Kiribati* politicians and officials, and of staff and consultants from aid providers and influential external observers such as the IMF and ADB. With accounting favouring the latter in this mix, it is they who have appeared to determine what has been aided and not aided, how aid has been carried out, and what has resulted from the aid. Such determining has been only a little less stifling of *I-Kiribati* issues and desired actions than was the case of the equivalent structures and processes in the 1960s and 1970s. There has been little public accountability, or an *I-Kiribati* equivalent, for what the consequences of aid have been down the line for *Kain Nikunau* and other *I-Kiribati*.

Further Consequences on Nikunau 1960s to Present

For the 2,000 or so *Kain Nikunau* who live on Nikunau, it could be argued that their island has been marginalised vis-à-vis Tarawa. An opposite view is that the interference in daily life by the Republic Government on Tarawa and foreign representatives of governmental and religious bodies originating from further afield has diminished to a level not experienced, , possibly, for a century or so, although church activities, including fund raising, are ubiquitous (see Kuruppu, 2009, re Tabiteuea Atoll). This reduced contact is reflected in transport and communications, with decreasingly fewer ships calling annually, the air service being only weekly, and the telephone service being limited to a radiotelephone for only a few hours each week. The island has neither broadcast television nor the Internet. Radio broadcasts from Tarawa’s Radio Kiribati reached Nikunau for a few hours each day since the 1960s but have

become less reliable because of deterioration of transmission equipment on Tarawa. TBN's showing of one reel-to-reel film each week in each *kawa* was superseded first by videos and now DVDs, and the frequency of communal viewing is hampered only the lack of mains electricity, although there is widespread access to solar generated electricity (see Mala, Schläpfer and Pryor, 2009 re a similar situation on Abemama Atoll).

The infrastructure that Nikunau does have now is a combination of the infrastructure that had accumulated up to the 1960s, as discussed above, and some modifications since. The infrastructure that had accumulated up to the 1960s included *kawa*, *mwaneaba*, church buildings, wharfing facilities, stores, primary schools, and the road, prison, hospital, clinic and Government Station. These were provided with *Kain Nikunau* resources and efforts. Many were necessitated by GEIC Government regulations and district officer interventions, but they entailed few, if any, project grants or similar funding. That changed a little because of changes made by the GEIC Government under Andersen, some arising from concerns expressed from London about the GEIC being over-centralised. Another motivation of the GEIC Government was to try to boost *Kain Nikunau* incomes and make living there more attractive in an effort to stem the flow of migration to Tarawa, but to little avail, as it has transpired.

In establishing the NIC in 1966 (disbanding the NNG in the process), and making it eligible to receive specific grants and loans, *I-Matang* officials expected that the NIC would stimulate community development, and provide social and other services (Macdonald, 1972). At first, projects that the GEIC Government wanted to support mostly derived from *I-Matang* ideas, and were designed and would have been implemented with *I-Matang* project management assistance, but they often fell into the category of being “for the Government”. As such they did not proceed smoothly because *unimane* withheld their approval, and so *Kain Nikunau* were reluctant to agree to tax increases that were needed to provide local contributions towards a project's costs. On the other hand, if *unimane* favoured a project, because it was of community benefit, they were adept at devising creative arrangements for raising funds under the auspices of *kawa* and churches. Gradually, the number of projects deemed as in the latter category increased and there arose several new or revamped facilities. They included classrooms, clinics, staff houses, an island courthouse and NIC buildings, water and sewerage systems, a deeper channel in the reef, an airstrip, and roads and causeways; and a few buses appeared (but did not last), a radiotelephone was installed and an air service started with Beru

and Tarawa. However, these developments on Nikunau were far removed from what the GEIC Government did on Tarawa.

Since independence, the Republic Government has replicated this behaviour with a similar result for *Kain Nikunau* on Nikunau. However, *unimane* continued to get more involved in the NIC and the Island Court. Although the NIC was still an offshoot of the Republic Government officially (see Figure 4), it was somewhat incidental to the Republic Government's main concerns (on Tarawa) and the way it was accounted for and audited did not allow the relevant ministry officials on Tarawa to interfere with it too much at a distance. NIC officials and other government employees (e.g. teachers) were enjoying better pay and conditions than a few decades ago, reflecting employment terms on Tarawa, and so were a more prominent part of the island's economy than hitherto, especially as other cash incomes had declined, as explained below. A significant addition to the NIC complex in about 2001 was the construction of the junior secondary school, which was referred to earlier. On the one hand, this has meant all *Kain Nikunau* now have some formal secondary education and that no one need leave the island to receive it. However, this has not resulted in more *Kain Nikunau* being admitted into senior secondary schools, which are still mainly on Tarawa. Indeed, it has perhaps made it even more difficult because students who have studied on Nikunau for three years beyond primary are competing for places with students who have done likewise on Tarawa, with the advantage that studying on Tarawa gives the latter, including wider general life experiences and better basic resources. Having visited two junior secondary schools, the one on Nikunau and one of the many on Tarawa, neither were resourced particularly extravagantly but the one on Nikunau seemed in greater need of repair and lacked for things probably taken for granted more on Tarawa (e.g. mains electricity, teaching supplies, learning materials).

Copra was once again *Kain Nikunau*'s main source of cash but even that was because of subsidies to maintain prices. The initial subsidy scheme was the Producers' Development and Stabilization Fund (Maude, 1949), which was established from some of the Trade Scheme's profits in the 1950s. There have been various income equalisation and subsidy schemes since, implemented by the GEIC and then Republic Governments. They alleviated the fall in income from copra during the 1960s only partially, and so cash remittances from Banaba and Nauru overtook copra as the main form of spending in TBN, with copra accounting for only a minority of purchases, particularly during droughts. In the early 1970s, in a more buoyant market, the GEIC Government provided subsidies to copra producers to encourage co-

operative development of smallholdings and improvement of trees and *Kain Nikunau* increased harvesting for a while. The rise in world prices in the 1970s was short-lived and world market prices have been on a downward trend since (see Razzaque, Osafa-Kwaako and Grynberg, 2007). However, remittances declined more severely as mining declined and then ceased and there were few other opportunities for *Kain Nikunau* to work elsewhere, other than Tarawa. Although remittances were received from *utu* on Tarawa, these too declined as obligations of *utu* on Tarawa to *utu* on Nikunau were fulfilled by accommodating their dependents on Tarawa (see Lawrence (1992) regarding a similar trend on Tamana). In these circumstances and despite the low world market prices, copra again emerged as the primary source of cash for most *Kain Nikunau*, the exceptions being those working for the NIC and living in the NIC Complex (formerly called the Government Station) or in Republic Government positions (e.g. teachers). Prices subsidies have meant *Kain Nikunau* receiving amounts increasingly above the low world market prices. For some time in the 1990s and 2000s, this was portrayed as stabilisation of prices in the face of fluctuating ones, and was funded with assistance from the European Union's Stabilisation des recettes d'Exportation (STABEX) (see Aiello, 1999). Now, the Republic Government subsidises copra out of its general revenues, actually buying it from producers and selling it at a lower price to its subsequent destination (i.e. the Republic Government-owned copra mill on Tarawa or to overseas buyers)³⁵. TBN handles the copra still but as an authorised agent of the Republic Government. Meanwhile, the NIC acts as the Republic Government's copra purchasing agent. Each weekday morning, copra producers could weigh in his copra at a TBN store. The store employee took a list of copra collected that morning to the NIC office and was given the correct sum of money with which to pay the producers. The producers visited the store again in the afternoon to collect payments.

From the 1950s to the 1990s, TBN continued to be important to *Kain Nikunau* in obtaining imports of basic goods^[36] and the means to do so through copra purchasing and shipping; and *unimane* had continued their involvement in its governance. However, with the virtual demise of *boboti* on Tarawa by the 1990s, TBN's viability became increasingly precarious. This viability was not been helped by the decline in remittances and the situation with copra. Eventually, its cash flow circumstances declined such that to guarantee copra producers their cash the Republic Government had to step in and buy copra itself using the NIC as its agent, as described above. In these new circumstances, TBN stores were continuing to sell goods imported from Tarawa. However, there were also church stores and *mronron*, which had been

established among *kawa* residents, and a private family store adjacent to the NIC Complex. These stores were importing goods themselves, in contrast to the monopoly TBN had had in imported goods only a decade or so ago. However, the importance of these goods seemed as incidental as ever. *Kain Nikunau* seem in 2009 to be relying as much on subsistence as they had done in any of the past several decades, and their material culture was not far removed from Koch's (1986) description of Nonouti, Tabiteuea and Onotoa in the 1960s.

Regarding social and political matters, *unimane* continued to the fore within *kawa* gathering in *mwaneaba* to discuss local matters and as the arbiters of *te katei*. However, with all but one of the pre-Christian *mwaneaba* having become dilapidated, it was usually the Church *mwaneaba* that were used to hold meetings and social occasions, which in *kawa* of mixed religions tended to divide the community. The roles of *mwaneaba* on Tabiteuea South, as described analytically by Kazama (2001), resembled the first author's experiences in *kawa* and church *mwaneaba* on Nikunau in the late 1980s. By 2009, it was not so obvious that *mwaneaba* gatherings were so frequent or as important. In any case, beliefs, values and influence of *unimane* meant that life on Nikunau was far more traditional than on Tarawa, particularly in matters mentioned above as reasons for *Kain Nikunau* and their Tarawan-born descendants not seeming intent on moving back there. That is communal expectations are more stringent, particularly in the case of women, individual freedom is secondary to communal obligations, and influence is dependant on age and gender, rather than on knowledge obtained through formal learning and wisdom based on intellectual ability.

In addition to the consequences for *Kain Nikunau* of extended infrastructure, facilities and communications, and a greater influence for *unimane* in governance as well as trade, a further consequence was that how *Kain Nikunau* regarded the GEIC Government might have changed from an instrument of authoritarian control from Tarawa to one of constructive control and source of conditional external funds. However, although these developments involved various administrative and accounting changes for the NIC compared with hitherto under the NNG (see Macdonald, 1972), the changes did not alter fundamentally the way that the local government on Nikunau was subservient, financially and otherwise, to the GEIC Government. Indeed, the Republic Government now makes an operating grant to the NIC and only a minority of the latter's funding comes from local sources, which by virtue of local choice no longer includes land tax. However, the NIC was having difficulties in collecting local taxes and fees. This was resulting in cash shortages once its half-yearly grant was

expended. It seemed to be the Republic Government employed staff who were keeping the NIC operational financially.

Discussion, Conclusion and Further Research

The primary question with which this paper is concerned is

- How can types of consequences of accounting be identified and classified?

This question is important because the concept of the consequences of accounting is important and because the research into this concept is underdeveloped. The concept is important because to know about a consequence

- is to understand the wherewithal of actions and the capabilities of models they are the results of; or
- makes criticising actions possible, along with the theories, beliefs and values on which the actions are founded (Kezar, 2005; Roslender and Dillard, 2003).

In this work-in-progress paper, we have worked on the basis that, and provided evidence to the effect that, a consequence refers to circumstances that come about in the short and long term, and that may be attributed to or have associations with an occurrence, event or action, and that probably would not have resulted otherwise. We have conceived consequences broadly, and so beyond mere direct and intentional outcomes. We have put forward a multigenerational account of experiences of *Kain Nikunau*, with particular examples from *ana utu Etuin*. The experiences involve changes in circumstances that might be classified as biological, cultural, demographic, distributional, environmental, geographic, macro- and micro-economic, organisational, political, religious, social and societal. These changes have been linked directly, indirectly and vaguely to accounting quantification, and business, religious-body and public finance, as brought among them, or impressed on them from a distance, by *I-Matang*, and so might be described as consequences of accounting (see Figure 5). The consequences we have enumerated at length for *Kain Nikunau* have resulted from causal or possibility conditions and process, including directly and indirectly, such as arises from the mixing of occurrences, events or actions; or incidentally, accompanying another more significant consequence. Most of what we put forward are of the conditions of possibility variety, rather than the instrumental cause and effect relationship variety. Causal or possibility conditions and process have had consequences that are a mixture of the intended or anticipated, and of the unintended or unforeseen (and often negative). We have

identified them with the benefit of hindsight, mostly over several decades, and using 21st Century insights, perspectives, knowledge and skills. Many consequences have been knock-on, having a far-reaching domino effect. Indirectness has arisen from only some of the elements in such chains of consequences having an accounting essence, and so for consequences being only partly attributable or able to be associated with accounting. Occurrences, events or actions have prompted responses, resistances or opposing actions, which are themselves consequences and which affect other consequences, for example having changed their speed, direction and size.

[INSERT FIGURE 5 ABOUT HERE]

We have aimed to identify consequences without specifying whether we perceive them as positive or negative outcomes for *Kain Nikunau*. A major issue that our paper raises is whether what we have put forward as consequences of accounting are accepted by readers generally as that, rather than something else and not relevant. For those that are, we anticipate the reader would evaluate the consequences in question and to ascribe notions of positive and negative.

Notes

1 The actual seat is on South Tarawa, as distinct from North Tarawa. Tarawa is used throughout the rest of the paper to mean South Tarawa, whose urban character is unique as far as the Gilbert Islands are concerned. It is separated from North Tarawa by a channel between the lagoon and ocean. North Tarawa is sparsely populated, has few modern amenities and is regarded by the Republic Government as an *Outer Island* (\approx rural, undeveloped and distant from the capital) in similar fashion to all the other islands in the Republic.

2 This estimation is based on the usually accepted Polynesian average of 25 years per generation. We have used this approximation notwithstanding that in the conventional *I-Matang* taxonomy of Pacific Island peoples, *Kain Nikunau* are classified as Micronesian, as distinct from Polynesian (and Melanesian).

3 Etuin's father is *I-Matang*, in whose modern-day culture no corresponding concept exists.

4 Uering (1979) may be construed as a written example of the primary form of accounting used on Nikunau, being oral, maintained by *unimane* and concerned with the main "asset", family membership, as well as land, reef and ocean rights, and skills and rituals. Uering was the brother of Beiarung, one of Etuin's maternal great grandmothers. In 1979, on a short visit to Tarawa, he recited their lineage back 17 generations (c. 1500) with numerous elaborations such as the place names of *kainga* where they resided and whence partners came, and medical and agriculture knowledge and skills. This was written down in an exercise book by Aeren Tiare (Eren O'Connor-Palmer), Beiarung's daughter and a younger sister of Etuin's grandfather Kenati. It is 24 pages long.

He could also recite details of *aba* (e.g. location and history of ownership) but that was not written up.

5 How long people have been settled on the Gilbert Islands is a matter of conjecture. Recent estimates now run to 2000-2500 years (Takasaka, 2006).

6 The following authors are particularly significant. Arthur Grimble worked as a colonial official in the GEIC for almost 20 years from 1914, including from 1917 as district officer for the Southern Gilberts, which included Nikunau, and as resident commissioner 1926-32. Alongside his day job, he did anthropological work, being a member of the Royal Anthropological Society. From the 1950s, he wrote and broadcast his experiences. Ernest Sabatier went to the Gilberts as a Roman Catholic (RC) priest in 1914 and died there in 1965. Harry Maude spent almost 20 years as a colonial official with the GEIC Government from 1929, including as district officer for the Southern Gilberts and as resident commissioner 1946-48. Afterwards he joined the South Pacific Commission and then became a history academic, publishing until his death in his 100th year. Barrie Macdonald is a history academic who studied under Maude and carried out field study research during four extended visits to the Gilberts between 1969 and 1977. He continued to publish about there for a further 20 years.

7 *Kain Nikunau* may well have thought the sailors they encountered during Byron's visit and later were from the land of Matang, whence *Te I-Matang*, the first *bakatibu* (i.e. ancestors beyond the seventh generation), is believed to have originated, and where the souls of the dead are believed to return (Sabatier, 1977). This thought arose because the sailors had white skins. This mistake gave rise to continuing use of the term "*I-Matang*" to refer to aboriginal Europeans.

8 In 1987, when staying at Tabomatang, the first author was entrusted by *te unimane* with a sack of copra, representing a few days collecting, splitting and drying. He biked to the modest trade and copra store of TBN in nearby Nikumanu, handed over the sack and was given a few coins. He immediately handed these back and rode away clutching a small bottle of tomato ketchup manufactured in Australia. Meanwhile, *I-Matang* coins were used to make jewellery, as the first author found, his initial wedding ring being fashioned from an Australian dollar coin.

9 According to Macdonald (1982), pregnancies arising from casual relationships with foreigners, commercial ones on board whaling ships for example, were invariably aborted, and so mixed race children were not as common on Nikunau as they might have been.

10 This trend and lack of maintenance eventually took their toll on the *mwaneaba* buildings, and by the 1960s Te Atuni Uea was dilapidated, a fate that had befallen four of the other five *mwaneaba* by 2009.

11 Rather than being obliterated, remnants of pre-Christian beliefs (e.g. *anti* worship, long-established myths, spiritual beliefs and practices) continued albeit below the surface. Indeed, the first author visited *bangota* in 2009, including completing appropriate rituals. Another interesting sight was of relics of some early-arriving Christian clergy preserved in one of the churches.

12 Etuin would probably have belonged to *te boti* of *Kaokoroa*. This is by virtue of his great grandfather Tiare,

who sat in that *boti* position in the now derelict *Te Atu ni Uea mwaneaba* (personal communication from Kenati Tiare).

13 Grimble, Maude and Bevington were among the seven men who served as district officers in the Southern Gilberts between 1918 and the 1941.

14 Revised, that is, from Native Laws 1894 and Island Regulations 1908, which although applicable to the entire Protectorate as far as the colonial administration was concerned were, in Nikunau and the other Southern Gilberts, largely incidental to the laws promulgated through the LMS.

15 This applied equally to performing manual labour and committee work, if it was attached to an “official” body, without payment of a sitting allowance.

16 The war mostly passed Nikunau by at a distance, except for rare visits by Japanese patrols looking for Allied coast watchers, and after 1943 a visit(s) by allied troops searching out any remaining Japanese troops. The GEIC Government was evacuated to Fiji in 1941 and returned to Tarawa in 1943.

17 Burns-Philp and other private companies chose not to resume operations in the GEIC probably for lack of profitability, but in any case Maude made it difficult to do so because he did not want to see resurrected the pre-war “commercial system of virtual monopoly” (1949, p. 7).

18 The number of *I-Matang* staff reached 50 during the 1950s, 80 in the 1960s and over 140 by the 1970s. Junior administrative jobs held by Tuvaluans and *I-Kiribati* rose to 350 permanent civil servants by the mid-1950s and then to 1,000 in the mid-1970s (GEIC, 1957, 1969, 1976).

19 GEIC Government annual recurrent expenditures were about AU£600,000 in the mid 1950s and Colonial Development and Welfare Fund and other grants to the GEIC Government were about AU£100,000 annually (GEIC, 1957). These contrasted completely with annual expenditures by the NNG s in the late 1950s of less than AU£1,000 (Island Fund Estimates – Nikunau, 1957-67).

20 In any case, air services have usually been beyond the means of most *Kain Nikunau* resident on Nikunau, if they were travelling privately. If they have travelled at all to Tarawa, it has been by ship, whose services have been irregular.

21 In addition, the British replicated approaches in other parts of the world where it had small colonies by establishing the University of the South Pacific, whose several government partners and campuses include Kiribati (Morgan, 1980; University of the South Pacific, 2009).

22 In stating this, the term “home island” is often used. This term derives in part from a desire of the GEIC Government (and the successor Republic Government) and BPC to maintain some form of quota or equality in the distribution of their paid positions among persons originating from the various islands.

23 Residential units are a hybrid of *mwenga* similar to Nikunau and compact types of houses resembling ones built for *I-Kiribati* by the GEIC Government. Materials imported from outside the Republic (timber, cement,

bricks, corrugated metal, prefabricated items, fittings, etc.) are common because of shortages of same on Tarawa and difficulties in obtaining them from other islands. The areas that each unit occupies are usually smaller than on Nikunau, and few have much land beyond their units. Apart from those owned and occupied by *Kain Tarawa*, some plots are owned by members of the household, having been purchased directly or indirectly from the original *Kain Tarawa* landowner. Others are rented from the Republic Government by a household member in its employ, the government in turn holding the plots on long leases from *Kain Tarawa*.

24 As well as residential units, the ribbon development includes *mwaneaba*, churches, schools, retail outlets that range from hawkers stalls and roadside kiosks upwards, a few garages, several bars and eating places, various construction and similar business depots, storage facilities and workshops, two power generating plants, the main hotel and a few guesthouses, further education and training institutions, the national library and a modern museum, the large central hospital and two or three small medical facilities, numerous business, NGO, urban council and government ministry office buildings, and the new *Te Mwaneaba ni Maungatabu* complex, embassies and high commissions, the container terminal, wharves and harbour buildings and the international airport.

25 Population density on Tarawa meant that most households lack land beyond their residential units, and so few undertake the subsistence gardening that on Nikunau gave rise to toddy, coconuts, pawpaws, pandanus fruits, breadfruits, babai, etc. However, there is often space for a pigpen or two. The shore, lagoon, reef and ocean can be accessed for seafood but over exploitation has made this less productive.

26 With so few *utu* still on Nikunau, the once significant practice of them sending foodstuffs (e.g. salt fish, dried pandanus, *kamwaimwai* (coconut molasses)) intermittently to relatives on Tarawa has virtually ceased (Cash and imported goods would be sent the other way but not as an explicit exchange).

27 Among occupations of *ana utu Etuin ni kaan* were teacher, finance ministry accountant, bank teller, hotel receptionist, purchasing officer of a general importer and retailer, librarian, clerks with the health and education ministries, and NGO worker.

28 As per *te katei*, *kamama* was still attached to *I-Kiribati* who allowed themselves to be exploited by fellow *I-Kiribati* for the latter's private gain. This second applied to employment, and there were limits to the organisations that were regarded by *I-Kiribati* as legitimate employers of *I-Kiribati*. These circumstances were despite changes that had been going on for some time (see Roniti, 1985).

29 Among the highest paid *I-Kiribati* were ministers and heads of ministries but even their annual salaries c. 2000 were barely AU\$15,000. This was quite a contrast to the earnings and perquisites of mainly *I-Matang* contracted staff working for aid agencies, which varied with salary levels in their country of origin but typically might be worth around AU\$6,000 per fortnight. In 2006, Kiribati National Statistics Office (2006) reported average fortnightly household incomes on Tarawa were about AU\$450.

30 *Mronron* seemed to be the commonest form of business activity among literally hundreds of micro-businesses (e.g. provisions' kiosks, moneylenders, hawkers of fish, garden produce and lunchtime take-aways)

that were forever forming, dissolving and reforming. There were some *I-Kiribati* proprietors of private businesses but *kamama* was still attached to *I-Kiribati* who traded for self-seeking reasons and ambition (or who adopted similar *I-Matang* ways of seeking to be better than their neighbours), and so mostly such businesses were run by families with *I-Matang* or Chinese connections or descent. As in the past (see Macdonald, 1982; Roniti, 1985), business proprietors emphasised the motive of providing goods and services, and portrayed the income they derived as only incidental and moderate. Few small businesses were ever caught in the taxation net or produced publicly available accounts, and so how accurate was this portrayal is difficult to assess. The first author spent most of his 2009 visit living in a house with *te mronron* at the front.

31 The latter are cooked straightaway as most households lack means of refrigeration.

32 Many public servants, even in upper and middle administrative tiers, seemed to lead a double life almost: one from 8 a.m. to 4.15 p.m. on Mondays to Fridays confined submissively in alienating structures, processes and procedures gifted or abandoned by *I-Matang* and with which they had not identified; and the other for the rest of the week occupied in activities that reflect indigenous traditions and obligations to *utu*, albeit tempered by Christianity, colonial rule and latter-day *I-Matang* influences (e.g. secondary and higher education, cinema).

33 As the households in question could rarely afford a car, visiting usually entailed travel by public bus, if walking or cycling was impractical. However, for increasingly more households on Tarawa, a private car has become affordable in the past decade. The number of other cars and motor vehicles has also increased significantly in the past two decades (say 100 fold, at least), including minibuses that provide the public bus service and were widely adopted to provide transport for officials of various government bodies and aid agencies, and construction and delivery lorries. This has brought about significant traffic congestion, far more traffic deaths and injuries, much air pollution and many scrap vehicles.

34 Tiwau Awira worked as a government accountant but also served the Nikunau *mronron* on Tarawa before taking up political office (Macdonald, 1982). Benjamina Tiinga followed a similar path.

35 In 2007, the subsidy across the whole Republic between purchases and sales was AU\$5.5 million (Government of Kiribati, 2007). It is believed that producers on Nikunau received about AU\$520,000 of this subsidy.

36 Items in stores on Nikunau in the 1980s included rice, tea, flour, sugar, dried and tinned milk, corned beef, soap, lamps, matches, fishing lines, hooks and nets, bicycle parts, pots and pans, knives and spoons, other metal goods, tools, cloth, radio batteries, kerosene, petrol, chewing gum, a few other basics and one or two luxuries (e.g. tomato ketchup). That list had changed little by 2009.

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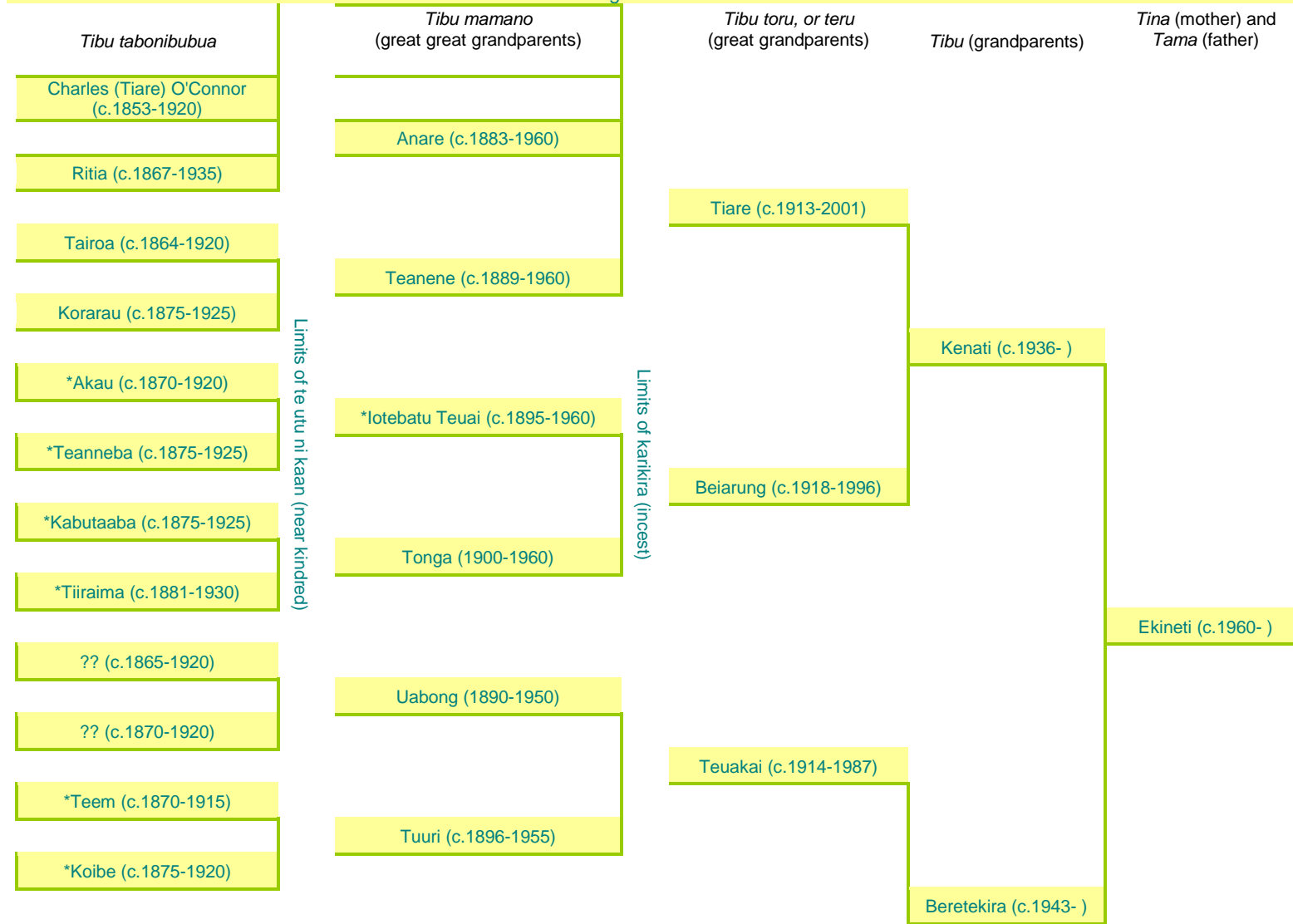
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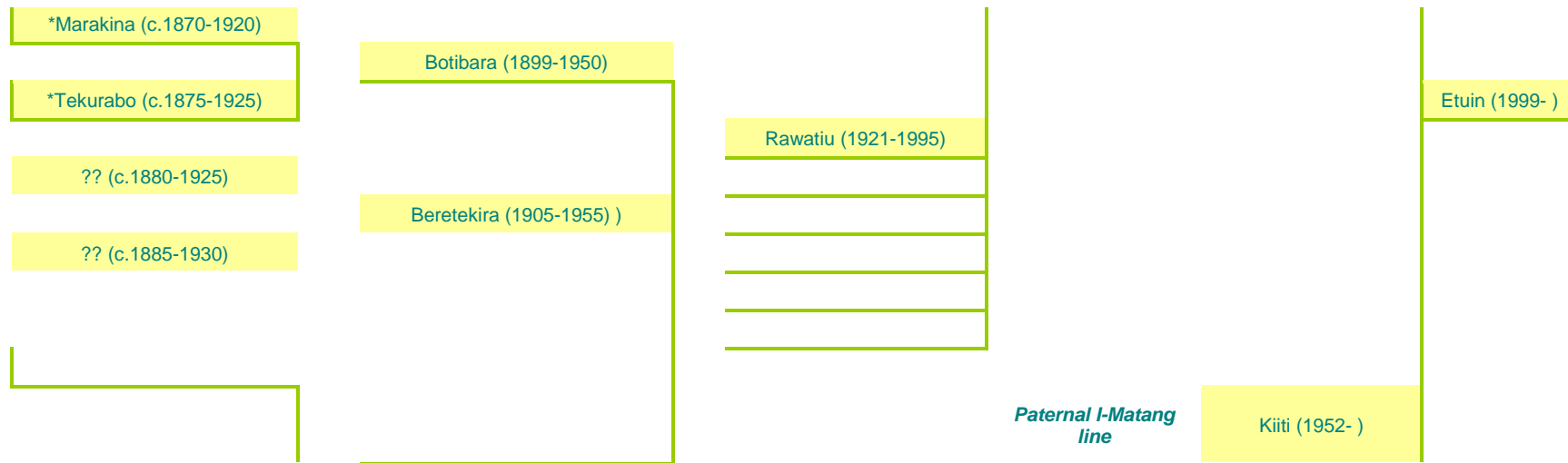
	<i>Radical Leaning</i>	<i>Conservative Leaning</i>
<i>Objectivist</i>	<p>Political theories: consequences of new ideology, reconciliation of views or interests, change in power, and particular groups' interests being better served</p> <p>Cultural theories: consequences of values and symbols being once again aligned with structures and processes</p>	<p>Teleological theories: consequences of efficiency, effectiveness, and quality</p> <p>Institutional theories: consequences of new interpretive schema, underlying values, and assumptions</p>
<i>Subjectivist</i>		

Figure 1 Theories and Associated Examples of Consequences classified by Sociological Paradigms (adaptation of Kezar (2005) and Hopper and Powell (1985))

Family Tree for Etuin Kiiti

6-generation descent in the *utu*





Terms used to designate the various degrees of *tibu* derive from Maude (1963, p. 63) and Etuin's mother, Hegnes Dixon.

Etuin's mother provided names of maternal *utu* but had to consult her mother for those marked *.

Grandparents' birth years and further back are the author's estimates, as are death dates of great grandparents and further back. Estimates have been calculated using the usually accepted Polynesian average of 25 years per generation, following Maude (1963). The author perused the register of births for Nikunau when Etuin's sister was born there in 1987 and saw that they were incomplete, being sparser the further one went back. Thus, Etuin's mother's birth c. 1960 is not in the records although two of her father's younger sisters, born a year or so before and a year or so after are recorded.

The two limits indicate the persons whose descendants to the right are within the limits. Thus, for example, Etuin having sexual relations with any descendant of Tiare would be regarded as incest.

Figure 2 Ana utu Etuin Kiiti through six generations

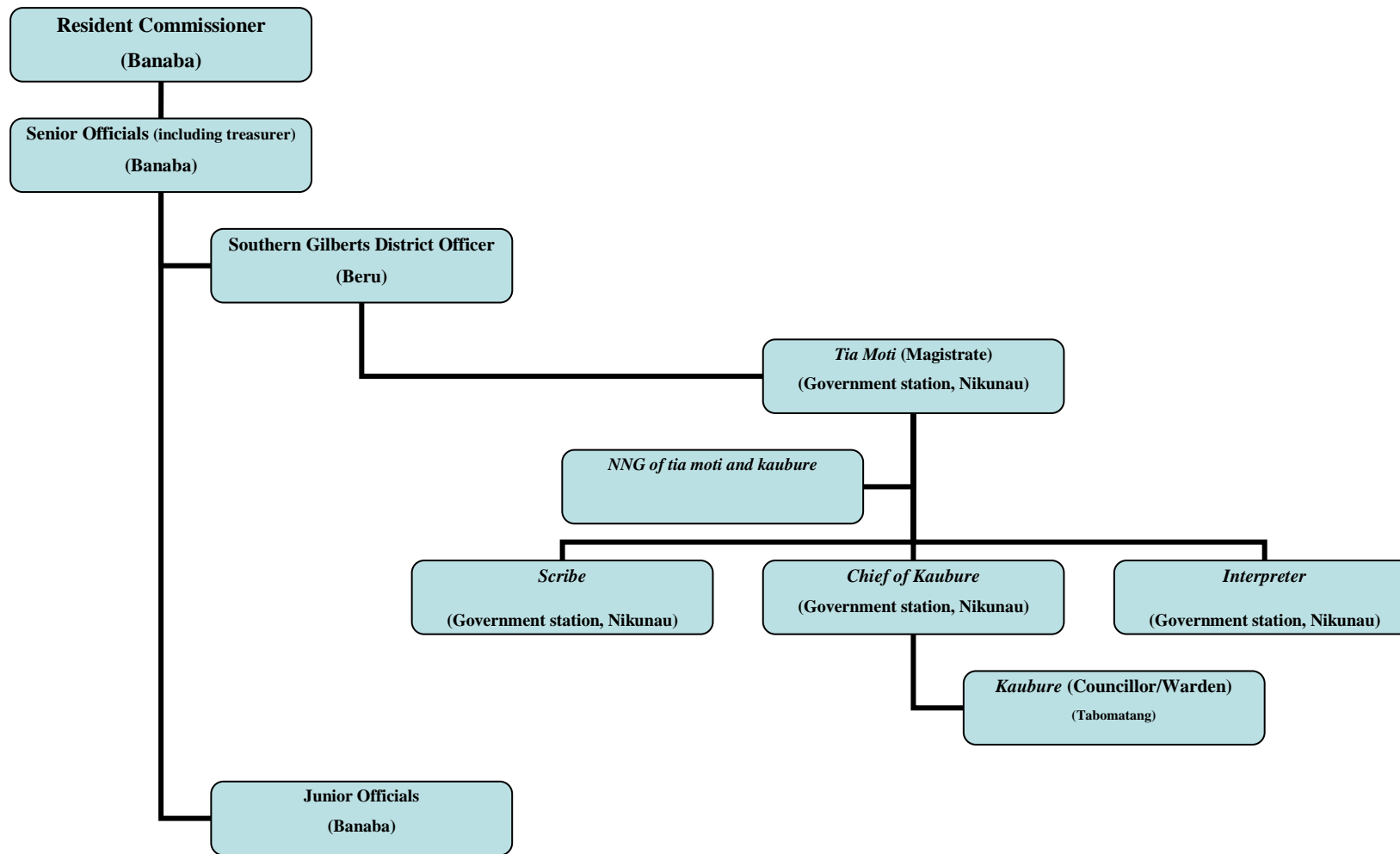


Figure 3 Structure of Government incorporating Tabomatang by 1920 (*Kain Nikunau* held posts in italics, *I-Matang* in regular font,)

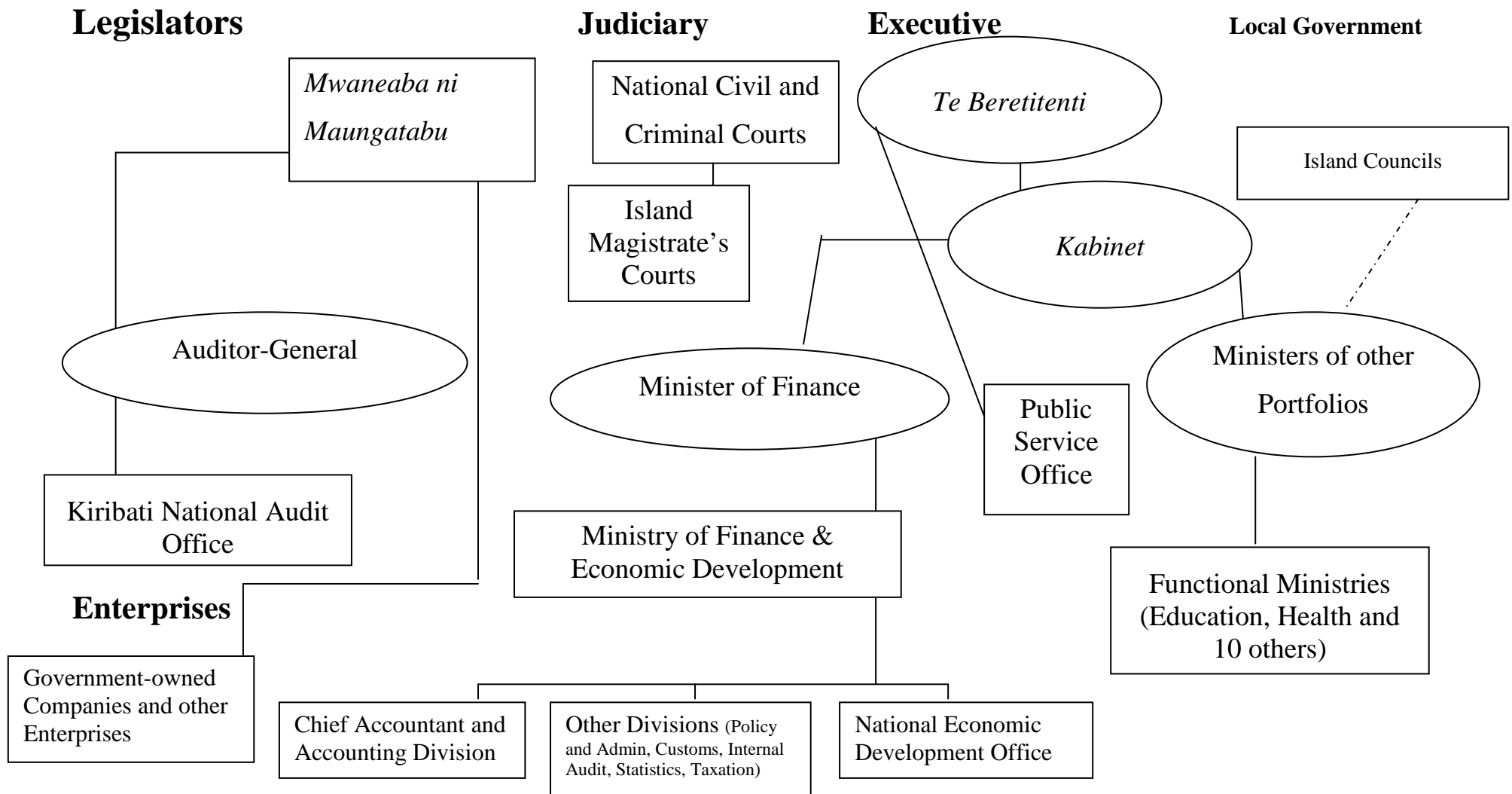


Figure 4 Structure of the Government of Kiribati (with accounting and finance areas elaborated)

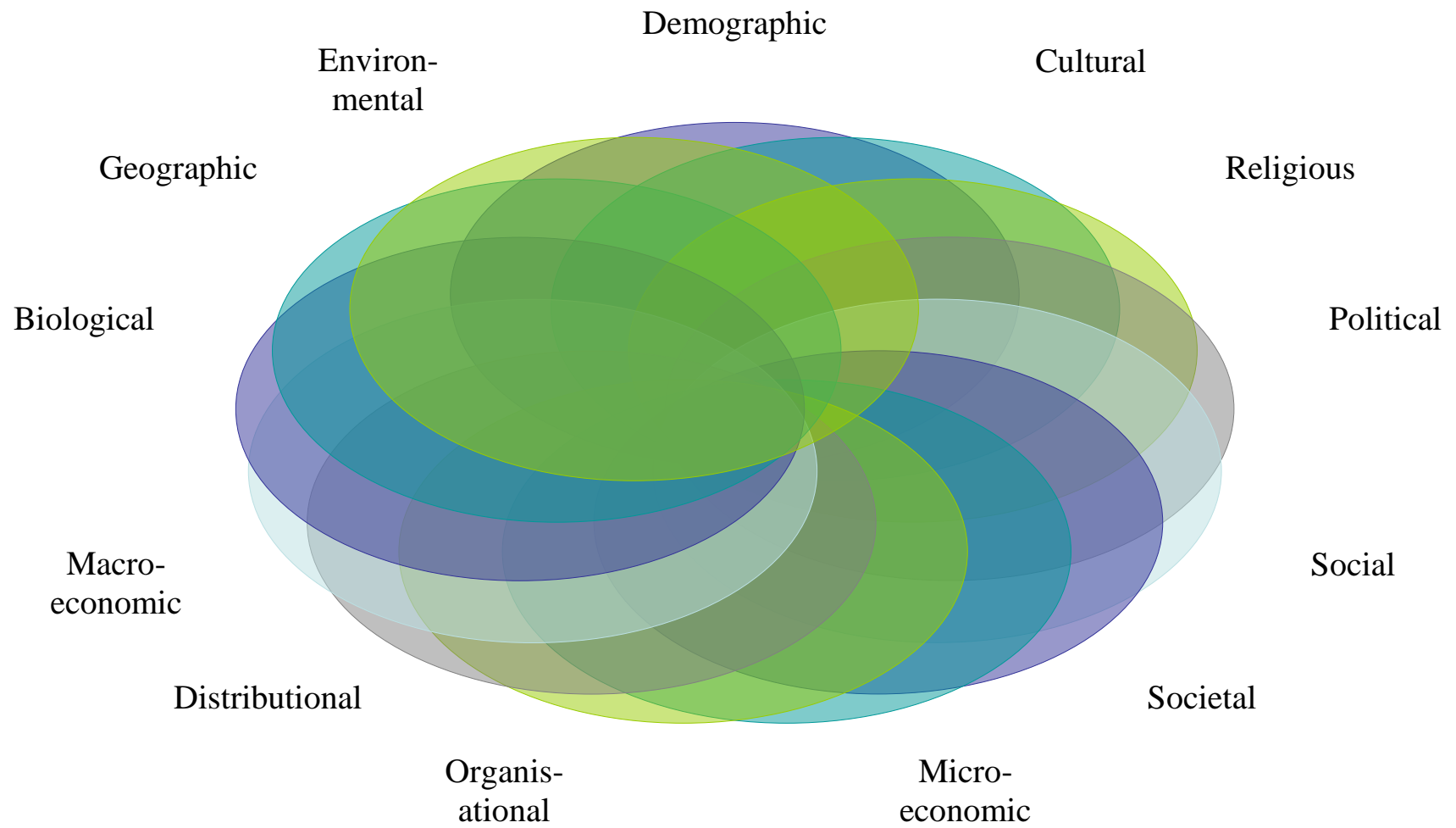


Figure 5 Scheme to Classify Consequences of Accounting