

Aboriginal and Torres Strait Islander People in the Accounting Profession – An Exploratory Study

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The aim of this article is to explore the role that accounting skills and accounting qualifications may play in entering fields that have been virtually closed to Aboriginal and Torres Strait Islander (ATSI)¹ people. It is acknowledged in the literature that accounting processes and accountants have historically had a domineering and detrimental impact on marginalised groups, such as ATSI peoples. However, we propose an alternative viewpoint using a Bourdieun perspective and theorise that accounting skills and accounting qualifications (capital) can open doors to powerful organisations and institutions (fields). As this is an exploratory study, we have limited our analysis to one key aspect of the Bourdieun framework, namely that of field. To that end, we examine accounting and other organisations that have traditionally closed their doors to marginalised groups in society. Interviews were conducted with ATSI people who have successfully gained entry into the field of the accounting profession, in an effort to understand the experiences and barriers they faced and to investigate the role that accounting skills plays in enabling ATSI people access to fields and decision-making positions that have traditionally been inaccessible to them.

This article attempts to make a contribution to the existing literature by using a theoretical framework not previously considered in the literature, to investigate the role that accounting skills may play in empowering a marginalised group, in this case Australian Aboriginal and Torres Strait Islander (ATSI) peoples. We argue that accounting may, in fact, play a positive part in building the financial capacity of ATSI peoples and offer an alternative and positive outlook when considering accounting skills in the context of ATSI peoples.

There have been many accounting research articles investigating the detrimental impact of accounting and accountants on Indigenous peoples worldwide (see for example, Annisette 2000; Davie 2000; Gallhofer and Chew 2000; Greer 2009; Greer and Patel 2000; Hammond and Streeter 1994; Hammond et al. 2009; Lombardi and Clayton 2006, 2009; Neu 1999). These articles highlight evidence that accounting is based on colonialism and imperialism that has Western control and supremacy at its core. Whilst acknowledging the devastating effects of colonisation and the use of accounting processes to advance colonial power as often argued in the literature, we propose that accounting skills, in the hands of the marginalised such as Australia's ATSI peoples, may in fact be a pathway to economic development and empowerment.

Although efforts have been made to improve the welfare of ATSI people, they continue to be subjected to

government controls and interventions over the management of their money, their children and their lives. Opportunities for engagement with money and the economy are often removed and the right to self-manage their funds is sometimes not made possible. An example of this is '... the compulsory income management, or "income quarantining", (which) was first introduced in 2007 for Indigenous people living in "prescribed" Indigenous communities in the Northern Territory as part of the NTER (Northern Territory Emergency Response), or what is more commonly known as the "Intervention". The Intervention was introduced by the then Howard Government as a reaction to reports of child abuse and neglect in Indigenous communities in the NT' (Reconciliation Australia 2010: 3). This government intervention program withholds approximately 50% of the Centrelink (government support service) monies payable and only makes the balance of funds available for '... priority items, such as food, rent and clothing' (Reconciliation Australia 2010: 3). Consistent with past intervention and control programs that have arguably thwarted opportunities for money management and the development of financial skills, the Australian government

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continues the arguably paternalistic policy of taking control of money and finance out of the hands of ATSI Australians.

Charles Perkins, an Aboriginal activist, the first Aboriginal man to graduate from an Australian university and the first Aboriginal to head a Commonwealth department (appointed Secretary of the Department of Aboriginal Affairs in 1984), reports that ATSI peoples need to move away from dependency on welfare 'payments'. They also need to '... at last throw off the old social welfare stigma, even in a preliminary way, as a people within this nation, more self-reliant, politically independent and mature, within an essential collective understanding of the economic system' (Perkins 1990: 9). Noel Pearson (2000), an Aboriginal lawyer and activist, extends Perkins' (1990) debate and argues that the way out of welfare dependency is to engage with the mainstream economic market. Pearson (2000: 39) argues that '... poverty needs to be overcome via the development of real economies for our society and we should use our welfare resources to develop an economic foundation for our society that is based on real economy principles'. Martin (2002: 318) discusses the 'real economies' that Pearson (2000) refers to and explains 'Pearson argues that the social *is* the economic, for the need to rebuild the foundations of social life within Aboriginal communities on mutuality – as he terms it, "reciprocity" – and on the basis of meaningful economic activity; on the importance of social entrepreneurs rather than welfare bureaucrats as facilitators of change; and on government adopting the role of enabler rather than the sole instigator of policy and dispenser of benefits'.

Dodson and Smith (2003: 16–17) assert that '... to develop their financial capacity, governing bodies need access to accredited financial management expertise, simple and workable local financial systems, local financial management training, financial mentoring, local banking services and effective financial backup support ... and another core ingredient of good financial governance is the development and safeguarding of the integrity of financial reporting'. Not only are financial skills fundamental for achieving financial capacity but it arguably also empowers people to engage more effectively with organisations such as financial institutions and government bodies. Access to financial skills by Indigenous communities, particularly in rural and regional areas, has however been limited. This is observed by Wines et al. (2013: 174) who suggest that,

consideration could be given to the extent to which governments and the professional accounting bodies could provide incentives for qualified staff to locate into rural and regional areas, such as through subsidies of various kinds or tax concessions. A further possibility is for the accounting professional bodies and regional accounting

firms to lobby the federal government to ensure sponsored skilled migrants with accounting qualifications are directed to regional areas where there is the greatest need.

Limerick (2009: 5) conducted research into community government performance of three Aboriginal communities and found that '... government agencies generally exhibited a much greater focus on obtaining financial acquittals than reports of performance outcomes'. Whether it is for achieving good governance or capability building, financial skills arguably not only provide the avenue for reaching those aims but also assist in fulfilling accountability and auditing requirements (for example, for obtaining financial acquittals from government agencies that provide funding). Limerick (2009: 23) adds that '... financial literacy skills not only provide the skills necessary to fulfil reporting requirements but also enable Aboriginal communities to have better control of their objectives and outcomes'.

Good financial management alone does not guarantee good governance or good performance, but it is generally acknowledged that financial skills do have a positive link to sound governance and performance (Limerick 2010; ACELG 2011). Limerick (2010: 16) observes that the Indigenous Council Task Force was established in response to the Indigenous people '... failing to complete their annual financial statements by the deadline of 15 September' which was mainly as a result of an '... inability to attract and retain qualified financial officers'. Limerick (2010: 17) further adds that '... a hallmark of successful Aboriginal councils has been a commitment to robust financial management'.

In this study, interviews have been conducted with ATSI accountants in order to explore the role that accounting skills and qualifications may play in enabling ATSI people access to fields and decision-making positions that have traditionally been inaccessible. Based on work that has previously been done (Lombardi and Clayton 2006, 2009) and through extensive networks we have developed, at the time of this study we identified only 16 ATSI Australian qualified accountants. In this exploratory study, we have interviewed eight of these accountants, which represent half of the total identified population of ATSI qualified accountants.² This article is structured as follows. First the literature that examines the role that accounting practice and the accounting profession have historically played on marginalising Indigenous peoples is reviewed. This is followed by a discussion that argues, from a Bourdieun perspective, for the need for more ATSI people with accounting skills. Then the research method and methodology used in this study is presented, followed by a presentation of the findings from the interviews conducted. Next follows a commentary on the interviews, then a conclusion section that sums up the aims and findings of the article.

The Role of Accounting in the Marginalisation of Indigenous Peoples

A review of the accounting literature that considers the impact that accounting practice and the accounting profession have historically had on Indigenous peoples has generally found that there have been systemic exclusionary processes that exclude and preclude disadvantaged groups from entering the profession (see for example, Annisette 1999, 2003; Annisette and O'Regan 2002, 2007; Bakre 2005; Hammond 2002; Hammond et al. 2009; Kim 2004a, 2004b; Lehman 1992; McNicholas et al. 2001, 2004; Sian 2006). These exclusionary practices have arguably been masqueraded under the guise of upholding professional standards and expertise. However, as Power (1991) notes, the perceived necessary expertise in accounting is not merely reliant on technical skills, as the ability to replicate the technical skills would thus threaten the control of professional closure. Power (1991: 336) pointedly states that '... [m]ystique and ambiguity play an important role in sustaining the expertise of the individual practitioner'. In a similar vein, the accounting literature that focuses on Indigenous peoples has also, over the last two decades, devoted much of its discussion to the use of accounting processes as a form of legitimising the exclusion from economic development in further oppressing marginalised peoples (see, for example, Greer 2009; Neu 1999). Although the exclusionary processes in different countries do vary, there certainly appears to be similarities in the findings reported in the accounting literature.

While it is largely acknowledged that accounting services and skills are important in the pursuit of self-governance and economic independence of ATSI peoples, there is a growing concern that accounting practices '... have acted to continue the dispossession process' (Gibson 2000: 289). It is further argued that accounting, used in the traditional sense, widens the gap between Indigenous peoples and Western society, and leads to furthering the oppression of an already oppressed people (Gibson 2000; Gallhofer and Chew 2000). Gibson (2000: 291) also argues that the economic value systems of mainstream Australia are foreign to ATSI peoples and that '... the language and terminology of accounting has been, and continues to be, an effective weapon in the disempowerment and dispossession of Australian Aboriginal people'.

Greer (2009: 166) found that the New South Wales Board for the Protection of Aborigines and the Aborigines Welfare Board (hereafter referred to as 'the Boards') from 1928 to the 1960s used accounting to '... manipulate the income and spending of Aboriginal women'. She found that accounting information allowed the Boards to control the welfare benefits (family endowment payment) and spending habits of Aboriginal women. By

creating a ledger account for each recipient of the funds, the Boards' accountants kept control of the family endowment payments. The ledger was used to document monies in and monies out. 'At the end of each month, the managers and police officers submitted statements of the women's purchases' (Greer 2009: 178). The authorities used accounting numbers to label ATSI people as problematic because they were seen to have poor control of money. Consequently, the authorities legitimised their control and intervention of Aboriginal spending. Greer (2009: 184) concludes '... these State agencies employed accounting practices to extend political dominion over Aboriginal women'.

Demosthenou et al. (2006) interviewed ATSI peoples to learn about their experiences of money and money management and found that due to the very short time frame that Aboriginal peoples have had dealings with 'money', concepts of the worth of money and saving money were still quite foreign to them. As Demosthenou et al. (2006: 5) explain, '... during the late nineteenth and early twentieth century ... many Aboriginal workers were paid in alcohol, cast-off clothing and rations or food scraps, and/or were provided basic accommodation in corrugated iron "humpies", without flooring, sanitation, or cooking facilities. However, many Aboriginal people were never paid'. The *Aboriginals Protection and Restriction of the Sale of Opium Act 1897* (Vic) allowed the government to control many aspects of ATSI peoples' day-to-day living, including the work done by ATSI peoples and how much they were paid. Allegedly, very little monies were paid to the ATSI workers (Demosthenou et al. 2006).

Chew and Greer (1997: 277) discuss the punitive role of accounting when used for reporting and judging the effective use of government-issued funding for ATSI peoples and contend that '... when Western forms of accounting practice are transferred to non-Western contexts, such as indigenous cultural contexts, they may be particularly ineffective, disabling and alienating'. Accountability reporting requires more flexibility to allow for the cultural domain of ATSI peoples. Chew and Greer (1997) argue that an amended accounting system is required to take Aboriginal ways into account, because accountability in Western terms stands in contrast to Aboriginal accountability. As noted by Chew and Greer (1997: 283), '... difficulties arise also because the Aboriginal cultural domain is expressed through kinship and familial obligations, which conflict with accounting rules that are based on economic rationalistic principles'. Chew and Greer (1997: 276) further observe that '... [i]n trying to enhance the effectiveness of accounting systems, mainstream accounting research may in fact be increasing oppression'.

Accounting, based on Western terminology and Western outcomes, has arguably been used to report the alleged shortcomings of ATSI performance. However, if

the reporting of ATSI peoples' outcomes were to be based on Indigenous values rather than purely financial outcomes, a positive result may be evident (Gibson 2000). By imposing Western accounting and accountability systems on them, ATSI peoples are destined for failure, that is, failure according to the Western benchmarks and Western 'accounting' outcomes. Aboriginal accountability is to the 'Dreaming Law'³ and governance is determined by '... culturally derived goals which may be difficult to quantify' (Chew and Greer 1997: 283).

Gibson (2000: 299) also asserts that '... two of the weapons used in dispossession today are the economic tool of accounting and the rhetoric of accountability'. A further point made by Gibson (2000) is that not only are accounting and accountability reports daunting for Indigenous Australians but the standards imposed on Indigenous organisations is set at a higher (and often unattainable) level than the level set for non-Indigenous organisations. Gibson (2000: 299) also notes that '... further, accounting techniques such as the audit process can be dispossessive when higher standards are required from Aboriginal organisations than from other government-funded bodies'. However, Greer (2009: 185) points out that despite the failure of intervention programs of the past, evident by the continuing Aboriginal social disadvantage in Australia, '... the Federal Government intervention in 2007 into remote Aboriginal communities in Northern Australia shows that, rather than be condemned to the annals of history, the rationalities of government that targeted the Family Endowment Payment as a mechanism for normalising spending behaviour also underpin contemporary policies of income management'.

In searching for an Australian study that investigates ATSI peoples in the accounting profession, the only work located was by Lombardi and Clayton (2006, 2009), who investigated the barriers faced by ATSI people wishing to enter the accounting profession. They interviewed ATSI-qualified accountants to investigate why so few ATSI peoples entered the accounting profession. At the time of their study, they were able to locate only nine professionally qualified ATSI accountants from a total number of more than 150 000 accountants in Australia. The interview findings revealed that the barriers to entering the accounting profession included '... the school experience, the cost of education, natural ability with numbers, the image of the accountant, the lack of role models and support, the community pull and the relevance of accounting to Indigenous Australians' (2006: 68). Although the participants of the study considered accounting qualifications as useful for ATSI peoples, the findings also suggested that accounting processes are seen to support Western capitalist systems and are arguably '... at odds with the Aboriginal societal system of kinship and community' (2006: 71). The findings of

Lombardi and Clayton (2006) add to Annette's (2003: 669) finding that '... specific mechanisms to exclude non-whites from accountancy practice' were not necessary because there were systemic 'practices of exclusion' already working.

The outcomes of the studies that delved into the impact of accounting and the accounting profession in colonised countries, as discussed above, share much in common. In particular, two themes are common in the findings of the accounting literature reviewed. The first theme relates to the use of accounting to further advance the Western capitalist inspirations of the colonisers. The second theme is in relation to the discriminatory and 'professional closure' practices of the accounting profession, which have prevented Indigenous peoples of developing countries from entering the profession. Both of these themes fundamentally draw attention to the negative and detrimental impact that accounting has historically had on Indigenous peoples in developing and colonised countries.

This article proposes, however, that accounting expertise in the hands of the marginalised may instead play a positive role. We argue that accounting expertise may be the key that allows ATSI peoples in Australia to access fields such as the accounting profession and decision-making positions that have traditionally been closed to ATSI people, as evidenced by the very small number of ATSI accountants and the large gaps in economic outcomes of ATSI people when compared to non-Indigenous Australians. Bourdieu argues that it is from a position on the inside that a field's structures and positions of power can be grasped (Bourdieu and Wacquant 1993). We draw on Bourdieu's concept of field to provide the theoretical framework for analysing the obstacles that have prevented ATSI people from entering the accounting profession. We aim to demonstrate how those who have successfully gained entry into the accounting profession have learnt and applied the 'rules of the game', and are moving outside the marginalisation that the existing accounting literature has fated them to. We thus believe that this exploratory study is making a contribution to the literature by demonstrating the role that the acquisition of accounting skills can have in attempting to address the marginalisation of Indigenous peoples, as currently argued in the literature.

Framing Accounting Skills for ATSI Peoples from a Bourdieun Perspective

Bourdieu's theory of *field* is used in this study in an effort to unravel the various determinants of attaining accounting qualifications. The theory explains how learning the rules of the game can empower the players of the game with skills that can ultimately change the rules. A

Bourdieuian perspective offers a framework for understanding how and why accounting skills may contribute to the empowerment of ATSI peoples. In particular, this exploratory study focuses on Bourdieu's concept of field to present an insight into the role that accounting skills may play in accessing various fields that would otherwise have remained closed. The relationship between the attainment of accounting skills and positive change is also explored.

Pierre Bourdieu (1930–2002), a contemporary French philosopher, influenced by the works of Marx, Levi-Strauss and others, started out by questioning the role of different types of *capital*, particularly economic, cultural and social capital, in determining the position and power dynamics of societal players within various *fields* (namely, structured social spaces with their own rules and regulations). Underpinning Bourdieu's concepts of *field* and *capital* is his theory of *habitus* or '... a set of dispositions which incline agents to act and react in certain ways' (Thompson 1992: 12). *Habitus*, as Bourdieu explains, is a result of social processing and social circumstance, so that individuals will have intrinsic values and tastes that become intuitive. These form the individual's thoughts, perceptions and motivations (Bourdieu 1979, 1992). Although the emphasis of this study is Bourdieu's concept of *field*, the other concepts of capital and *habitus* are briefly explained to provide an overview of where field is located in relation to capital and *habitus*.

Field

Bourdieu (1992: 72–73) describes a *field* as a '... configuration of relations between positions objectively defined, in their existence and in the determinations they impose upon the occupants, agents or institutions'. Naidoo (2004: 458) further explains that '... the field is structured in hierarchy in the sense that agents and institutions occupy dominant and subordinate positions'. A field could consist of any aspect of life, or social life, in which people of differing positions have rules imposed upon them in order to maintain the field's social structure. Peillon (1998: 213) notes that '... Bourdieu conceptualises most aspects of social life in terms of fields, which constitute sites of struggle over a central stake'. Examples of fields are schools, universities, hospitals, financial institutions and the accounting profession, and all of these fields are inextricably linked to the principal field 'society'.

Peillon (1998: 213) further explains that Bourdieu's concept of field '... refers to a configuration of relations between positions. Society as a whole forms a field, which is structured according to relations of domination. But society also contains a range of fields; it should be seen as the paramount field, from which other fields are never fully separated'. Each field has its own rules

and belief system that determines the social order and positioning of the agents, or players of the game, within the field. Within a field there is a constant struggle for positioning and, in particular, for a dominant position. Capital resources, economic, social or otherwise, are acquisitions necessary to play the strategic 'rules of the game' to gain entry and a hierarchical position in the field.

Thompson (1992: 14), the editor of Bourdieu's *Language and Symbolic Power*, comments that a field '... is always the site of struggles in which individuals seek to maintain or alter the distribution of the forms of capital specific to it. The individuals who participate in these struggles will have differing aims – some will seek to preserve the status quo, others to change it – and differing chances of winning or losing, depending on where they are located in the structures space of positions'. It follows then that to gain entry into the field of 'the accounting profession', the rules of the accounting game must be learned and played strategically. The field of the accounting profession, when viewed from a Bourdieuian perspective, highlights the profession's pursuit for an autonomous position. Each field has its agents or players (of the game) that follow a particular set of game rules that distinguishes them from other fields. 'An autonomous field is characterised by a high level of specificity: it possesses its own history; a particular configuration of agents operate within it and struggle for a distinctive stake' (Peillon 1998: 215).

The accounting profession, by its apparent exclusionary practices, has historically been a white, male-dominated profession that has used its professional qualifications to position itself as a highly autonomous and powerful field (see, for example, Annisette 2000; Hammond 1997, 2003; Hammond and Streeter 1994; Lehman 1992; Ramji 2007; Robinson-Backmon and Weisenfeld 2002). Robinson-Backmon and Weisenfeld (2002: 41) explain that in the United States most businesses were started by 'white males' and '... therefore it is not surprising that current organisational cultures are more hospitable to white males and less so for the *relative newcomers*, women and African-Americans'. Whilst the gender mix is changing in a positive sense, for example in 2007, '14,062 women enrolled to study CPA Australia's entry program compared with 10,150 men, a 16% difference' (*InTheBlack*, May 2008: 13), when it comes to the current professional membership, the accounting profession still remains a male-dominated profession. As noted in its 2012 annual report, CPA Australia's membership consisted of 55% males and 45% females (CPA Australia 2012), whilst the membership of The Institute of Chartered Accountants Australia consisted of 65% males and 35% females (Institute of Chartered Accountants Australia 2012). At the global level, the membership of the Association of Chartered Certified Accountants (ACCA) was 55% male and 45% female (ACCA 2012).

Membership numbers of accounting professional bodies, however, is not the main indicator of accounting professional involvement. Lee (2012: 2) argues professional inclusiveness is more about professional employment and employment retention. ‘The holy grail of an inclusive environment is critical to retention, an area where many of the firms recording positive under-represented minority and female hiring progress are struggling’.

The concept of field in terms of its relationship to accounting skills of ATSI peoples is discussed further later in this article. The other concepts of capital and habitus, as used by Bourdieu, are now briefly discussed and extended to illustrate how accounting skills, the basis of the accounting professional qualification, are the rules of the game that allow movement into and within the accounting profession, and how this may ultimately lead to positive outcomes for ATSI peoples.

Capital and Habitus

Bourdieu (1997: 46) argues that *capital* is ‘... accumulated labor (in its materialised form or its “incorporated” embodied form) which, when appropriated on a private, i.e. exclusive, basis by agents or groups of agents, enables them to appropriate social energy in the form of reified or living labor’. Bourdieu (1997: 46) further states ‘... it [capital] is what makes the games of society – not least the economic game – something other than simple games of chance, offering at every moment the possibility of a miracle’. Another way to look at this concept of capital is in terms of power and power relations. Bourdieu argues that capital, or power, is imposed upon all those agents who enter a field. For example, the accounting profession field is a prestigious profession that is supposedly highly regarded in society. Entry into the profession is by means of formal education, past and ongoing, and the affordability of the membership subscriptions. These capital attributes not only legitimise the exclusiveness and associated exclusionary practices, but also afford the profession a powerful space in society. All members/agents who gain entry into the profession will have their position defined by the amount of capital they possess, or are perceived to possess. This positioning within the field, based on capital possessed, is also a means of keeping order and control and the ability for a field to reproduce itself, so that the *status quo*, or an improved form of its current self, can be realised. Ultimately, all fields are competing for a dominant position in society. Bourdieu argues that it is by means of capital that a field and its agents achieve their position in society (Bourdieu 1997). In this sense capital and field are inextricably linked.

Habitus refers to ‘... schemes of perception, thought and action’ (Bourdieu 1989: 14). Habitus is the manner

in which a person thinks and acts. ‘One of the reasons for the use of the term habitus, is the wish to set aside the common conception of habit as a mechanical assembly or preformed programme’ (Bourdieu 1979: 218). In contrast to the term ‘habit’ that refers to an automatic and mechanical action, habitus refers to dispositions that ‘... are acquired through a gradual process of *inculcation*, in which early childhood experiences are particularly important’ (Thompson 1992: 12). The acquisition of dispositions comes from the environment that the individual is exposed to. For example, people from a working class background ‘... will have acquired dispositions’ different from those brought up in an upper class setting (Thompson 1992: 12). Habitus is the manner in which a person thinks and acts, and this applies to their day-to-day life circumstances. As Thompson (1992: 13) states, ‘... it “orients” their actions and inclinations ... it gives them a “feel for the game”, a sense of what is appropriate and what is not, a “practical sense”’. Wells (1997: 423) discusses African–American students’ view of school choice and contends ‘... some African–Americans view themselves as inferior to whites, years after the abolition of slavery and legal segregation. More simply put, *habitus* is how one’s view of the world is influenced by the traditional distribution of power and status in society’.

In applying the concept of habitus to the role of accounting in the context of ATSI peoples, it could be argued that the attainment of accounting skills has not traditionally been seen as applicable to their day-to-day life circumstances; that is, it is not perceived as useful or relevant for ATSI communities (Lombardi and Clayton 2006, 2009). Furthermore, accounting skills are perceived as a white man’s profession and accounting has been viewed as a device that has largely been used to lay blame or take funding away from ATSI communities and organisations. Put another way, accounting has arguably been an occupation held by colonials for the purpose of advancing the riches and dominance of the colonisers, and for legitimising the taking of property and wealth away from the original owners and custodians of the land, Australia’s Indigenous peoples. Go (2013) discusses Bourdieu’s thoughts on colonialism and explains that Bourdieu theorised that colonialism is itself a field that shapes actors and their actions. ‘What determines the colonised’s practices and actions – from their manner to their revolutionary action – is not some essential feature within them, like their race or ethnicity, but their place in the field of colonial subordination and domination’ (Go 2013: 64). Applying Go’s (2013) argument to this study provides another point of illumination for appreciating that skills, such as accounting skills, could potentially be a tool, or capital, that places the traditionally subordinate actors in the colonialism field in a more dominant position.

Method and Methodology

This is a qualitative study that has adopted the oral history method and used semi-structured open-ended interview questions to capture the oral narratives of the interviewees. The oral history method has numerous benefits. First, it allows the individual to give his/her views in a free-flowing uninterrupted manner and thereby allows the interviewee to better articulate his/her views; second it enables the voices of marginalised people to be heard; and third it adds depth to this study by gaining an insight from the perspective of the interviewees (Hammond 2002; Hammond and Sikka 1996; Hammond and Streeter 1994; Hammond et al. 2007, 2009, 2012; Kim 2004a, 2004b; Lombardi and Clayton 2006, 2009; McNicholas et al. 2004). One of the first accounting articles to address the use of the oral history method for accounting research was by Hammond and Sikka (1996: 79–80). They argue that ‘... oral histories are important because first they focus on individual experiences, interpretations, reactions and aspirations ... and ... *give voice and visibility to those marginalised or otherwise adversely affected by accountancy*. Oral history has the potential to give voice to the subordinated, and we consider the examination ... especially along the lines of race, gender, and class’ (Italics added). In addition to oral history giving a voice to marginalised peoples, Hammond and Sikka (1996: 81) argue that it can also ‘... have a potential to reveal different representations and interpretations of the “same” set of events, since they go beyond what the official written evidence privileges’.

The interview questions were semi-structured and open-ended to incite free-flowing responses and to support the representation of the interviewee’s own voice. Bourdieu’s concept of field guided the development of the interview questions used in this study. The questions were tailored so as to explore the interviewees’ journey to becoming an accountant and to explore the application of their accounting skills since attaining their qualification. The main focus of this explorative study, however, is to investigate if and how the accounting skills have opened doors to fields that may have otherwise been closed to them.

Each interview, of approximately 60 minutes, was audiotaped and subsequently transcribed. The transcripts were read and re-read and re-read yet again. This allowed for familiarity and immersion with the data. The approach in this study is aligned with Barbour and Barbour (2002), who argue that qualitative research is more interested in the production of findings rather than results. This study analysed the data not only to establish similarities or themes but also to establish differences in the research findings. By using codes, the data collected have been described, compared and used to identify relationships, patterns and categories. It is acknowledged

that in the analysis of qualitative data there are software packages available, such as NVivo. However, by using a manual approach with a limited number of interviews, as is practicable in this exploratory study, it enabled the researcher to immerse her/himself with the richness of the data. The oral histories of the accountants interviewed in this study have been evaluated by using Bourdieu’s concept of field to first examine why there is a virtual exclusion of ATSI people from the accounting profession, and second to explore the influence (if any) that the accounting qualification has had in allowing ATSI peoples to enter fields that would normally have been denied to them.

Sample Selection

Even though this study is an explorative study, our sample size of eight represents 50% of the total located population of ATSI-qualified accountants in Australia. Locating the participants of this study was a difficult process that has required a variety of means, such as use of the Internet, support from the accounting professional bodies, and developing personal and professional networks with Indigenous and non-Indigenous contacts. Through our extensive investigations and networks, we located only 16 ATSI-qualified accountants in an accounting profession population of approximately 200 000⁴ in Australia. We feel confident that at the time of this study we located all of the known self-identified ATSI-qualified accountants in Australia.

The participants in this study are all qualified accountants holding positions across a spectrum of industries and organisations, including ATSI government departments and government organisations, accounting firms and other private entities. The participant sample consists of two females and six males, aged between 33 and 54 years of age. Five of the interviewees reside in major capital cities and three live in large regional cities around Australia. Given the very small number of ATSI-qualified accountants in Australia, we have not included more specific details of the age or geographical location of the interviewees to protect their identity.

Interview Findings

From the framework of Bourdieu’s concept of field, the interview transcripts, as mentioned above, were read and re-read to draw out common themes and perceptions as revealed by the interviewees. The data were then coded to identify emerging themes. The themes emerging from the data include:

1. the site of struggles – from childhood to an accounting qualification;

2. breaking the mould;
3. learning the rules of the game; and
4. occupying positions within the fields.

The Site of Struggles — from Childhood to an Accounting Qualification

To develop an understanding of the background of the interviewees, they were invited to talk about their journey to becoming an accountant, including their childhood, school and university experience, and factors that influenced them to undertake accounting studies at school and at university. Bourdieu argues that early experiences of an individual form his/her self-image and self-expectations. Bourdieu refers to these dispositions as *habitus* (Bourdieu 1989). It is imperative that the interviewees' life experiences are captured, to grasp the determinants that shaped their journey through the various fields to successfully gain an accounting qualification.

One interviewee spoke of the impact of the stolen generation legislation⁵ on the life of his grandparents. There was a constant fear that the children would be taken from the family.

My grandma's (European) dad fought tooth and nail to keep his children from the Act. He had all but three of his nine children out of the Act but it never affected them because they were raised in the family situation (Interviewee five).

Interviewee five also explained the impact of Australia's history on ATSI people, who were excluded from voting, owning property and engaging in mainstream Australia.

If you get a copy of the original Constitution, there are several references to Indigenous Australians and they're all exclusions. Aboriginal people can't vote, they can't be counted as citizens, and they can't own property.

Applying Bourdieu's concept of field, Australian history shows that ATSI people were prevented entry into the field of Australian citizenship, human rights and economic development. Clearly these experiences would have had a monumental impact on the schema of a person, of a family, of a community. The *habitus* would have been directed towards a belief focused on the unachievable, rather than the achievable in life.

Thinking about their school experiences, comments from a number of ATSI interviewees for this exploratory study spoke of the barriers they faced from an early age.

I was very shy whilst at primary school, mostly because I had language difficulties but also because my brother and I were the only Aboriginal kids in the school – and the only people of colour (Interviewee three).

Secondary school was a little more difficult, I think that you start to deal with this identity thing and what does

being Aboriginal mean and being ashamed of copping different sorts of racism and then trying to deal with that sort of stuff (Interviewee one).

As is indicated from the above comments from ATSI Australians, the barriers of marginalisation start in government policies, school, racial identity and also the barrier of language. 'In 2010, 47.2% of Aboriginal and Torres Strait Islander students remained in school from the first year of high school to Year 12, compared to 79.4% of non-Indigenous students' (Behrendt et al. 2012: 6). The struggles within fields such as schools helps to gain insight into why the pursuit of university studies may not have been seen as attainable, as is now discussed.

Interviewees saw acquiring the opportunity to enter the field of university as virtually impossible, or not on their radar.

I'd never really thought of going to university so I didn't. I had no idea and would never have conceived of it being possible to go to university. It just wasn't something that I considered. Even though I'd completed Year 12, none of the people that I lived around, because we lived in public housing, none of those people would ever have gone to university. That sort of socio-economic group and I had never considered going to university and so most of the friends that I had didn't think about going to university at all, so it wasn't something that I saw as a possibility (Interviewee four).

No one else really had gone to uni in the family, like none in dad's or no one in mum's side really. People that we didn't really know, like it wasn't seen as a normal thing ... It wasn't a natural progression to go to uni (Interviewee one).

All of the participants in this study did overcome the immense barriers and challenges faced in the schooling and social systems and successfully gained entry into a powerful field, namely the university, leading to entry into the accounting profession. When asked what inspired them to choose accounting studies at university, all of the participants spoke of their natural aptitude for numbers. However, the factor that seemed to be the most influential was that they all had received encouragement to undertake accounting studies. Interviewee five said it was because of the encouragement that he received from an employer organisation that he decided to go to university and to study accounting.

And I guess it was talking to those guys and getting encouraged, from all of them, who said, look, you know, I should be doing something a little bit better, a bit more of a stretch for my skills and abilities. They obviously identified something there and they were encouraging me to actually get to university and bite the bullet and start off.

Similarly, Interviewee eight spoke of a hands-on business program that was offered to students at his high

school and how that opportunity inspired him to consider undertaking a university accounting degree.

In year eleven, I undertook a program . . . where our mentors or facilitators were from a national accounting practice. So I went into that and I became the finance director of that company that we'd started up in the program. So I thought I wanted to become a business, I wanted to join that program, I wanted to have my own business, that was my goal to become a business owner, and I thought okay, being an accountant will be the way that I can go through and achieve that.

Breaking the Mould: Becoming an Indigenous Accountant

All of the interviewees in this study successfully gained entry into university and graduated with a degree in accounting. The interviewees represent a very unique set of people given that there were only 16 ATSI accountants located for the whole of Australia. The uniqueness is further highlighted when you consider that there are over 200 000 accounting professional body members in Australia. ATSI people have virtually been totally excluded from the accounting profession. To hear the voices of those that did overcome the barriers and were successful in earning an accounting degree and professional accounting qualification is particularly valuable and precious.

When sharing their journey to becoming an accountant, the interviewees spoke of their time at university. There were differing experiences, some more positive than others. The university is a large and complex field, and given that there are still a smaller percentage of ATSI university students and university completion rates when compared to non-Indigenous students, it is important that we consider the experiences within the field of university. 'In 2010, 40.8% of Aboriginal and Torres Strait Islander students who commenced a bachelor course in 2005 had completed their course, compared to 68.6% of non-Indigenous students' (Behrendt et al. 2012: 8). The following comments need to be read in the context that most of the interviewees were the first in their families to attend university and therefore university life was foreign, isolating and confronting for them. Most were not prepared for the new environment.

Actually I ended up failing the whole year because I was just not interested in uni, and I don't know if it's because the support's not there or because you're just not ready for it, and it's to be, at uni, it is very independent and you're really left on your own to sink or swim, and I sunk (Interviewee one).

Barriers I incurred in university were related to being away from home and not having the tools to initially being able to juggle studies, home life, socialising and my own place in the world (Interviewee three).

The interviewees were in agreement that the Aboriginal Studies department or support centre (if there was one at their university) was very supportive and helped make their time at university more enjoyable.

It was good because I was able to relax with, you know, other Aboriginal students and people around there, and have a laugh and what have you. So in that respect, it was certainly helpful, but mainly it was just the support network of people, like-minded people with similar backgrounds (Interviewee five).

I found great strength and solace in interacting with other Aboriginal and Torres Strait Islander people who had been through some similar experiences whilst growing up. I encourage all Indigenous students to utilise the Indigenous student centres set up in all universities (Interviewee three).

When asked to talk about their experience in undertaking a professional accounting qualification course such as that offered by CPA Australia, The Institute of Chartered Accountants Australia or the Institute of Public Accountants, there was a general consensus that more support for ATSI students would have been helpful, particularly in terms of mentorship and financial support. However, they did acknowledge that the scholarship offered to Indigenous graduates wanting to undertake the CPA program was very helpful in making their decision to undertake the professional accounting qualification.

Given the very small number of ATSI accountants, we asked the interviewees for their insights into why accounting has not been a qualification that ATSI people have pursued. This question was posed against the better outcomes that some of the other professions, such as nursing, medicine and law, have had in attracting far greater numbers of ATSI peoples. For example in 2009, there were 1605 self-identified Indigenous nurses;⁶ in 2011 there were 153 Indigenous doctors;⁷ and there were between 450 and 550 ATSI law student graduates between 1970 and 2009.⁸ The following comments were made in relation to why so few ATSI peoples chose accounting as a profession. Interviewee one explained:

The idea of being a professional – you see the idea of working in health means you benefit and help your community. The idea of working in law means you help your community; the idea of accounting, you know, how does that help? I don't think the correlation is obvious as to how that can assist. So you might travel north and see how bad the renal unit up there is. I just went up there, I was amazed at how dependent the communities are there on the dialysis stuff.

It was further stated that:

Probably something like nursing is appealing because there are regional hospitals and doctors and things like

that at medical facilities and they can go back into their communities and apply those skills. Whereas accounting, if there's no commerce or no business there, you can't really apply it (Interviewee six).

Interviewee three elaborated further by noting that:

Aboriginal and Torres Strait Islander people in the main do not have a history of financial management being handed down to them or living in a financial literate environment such as most of our non-Indigenous counterparts. This is a legacy that has been inherited. In saying that, it is changing but more needs to be done to promote the accounting professions as a necessity for economic prosperity and independence. It is a profession that is foreign with not many people to look up to for inspiration or guidance. I believe mentoring is a key to ensuring more Aboriginal and Torres Strait Islander people are successful in education and their careers in the accounting and related fields.

Accounting has arguably been developed to record, measure and protect personal wealth and, as such, supports and complements the liberal ideology of individualism, personal wealth creation and private ownership. Largely due to the dispossession of land and lack of educational and employment opportunities, ATSI Australians have not accumulated material wealth. The lack of opportunity to build wealth, in addition to the ATSI peoples' fundamentally collectivist value system built up over 50 000 years of tradition in Australia, has arguably contributed to the lack of 'worth' of accounting. Understanding the tandem impact of government dispossession policies and the collective value systems of Indigenous Australians is a basis for appreciating why accounting has not been a 'valued', nor a sought after, profession for the ATSI Australian.

A further illuminating point was made by Interviewee three, who agreed with the previous comments about community focus, but added some other factors, such as the lack of access to accounting skills and lack of ATSI role models in accounting, for the dearth of interest in accounting:

There is still very much a communal way of being, even in urbanised Aboriginal households, which detracts from individualism and sometimes personal ambition. But I think the overarching determinant here is the lack of access to information and experience in accounting and accounting concepts (primarily budgeting). Indigenous people are smart people – this is clearly obvious when you think that even today there are people in some areas of the country who are conversant in 20 or more different Indigenous language dialects! The capability is evident, just not always access, opportunity, knowledge and role modelling and yes probably relevance.

Learning the Rules of the Game

Understanding the rules of the game, according to Bourdieu, is fundamental to gaining entry into fields. The interviewees spoke of the role that accounting skills have played in opening doors to fields that have traditionally been closed to Australia's ATSI peoples. For example, Interviewee seven, who insightfully explained why accounting skills could be used as a tool to enter fields that have traditionally been closed to ATSI peoples, made a very poignant comment:

I went into business (profession) for two reasons. One was to assist Indigenous Australians to become economically independent but probably more importantly was because I needed to get inside of the heads of the mainstream Australia to find out what made them tick.

Although Interviewee seven was fundamentally referring to the field of the business world, the comment also referred to a much larger field, namely that of 'mainstream Australia'. To understand how mainstream Australia 'ticks', is to understand how to play and master the rules of their game. Accounting skills can arguably position agents (ATSI people) in a more dominant position within the field.

A similar comment was made by Interviewee three who spoke in terms of understanding the rules of the game, so that ATSI people can be in control of their economic development.

So essentially, I don't think there are enough of us in the game or having these sorts of conversations. Don't get me wrong, I don't think for one minute we should have to give up our cultural practices and heritage to be a part of the economic game; I just believe we should be given opportunities to have a formal conversation and say about our financial destinies.

The observations from ATSI accountants noted above highlight just how difficult it is for them to enter the field of accounting and it is unlikely that accounting practice in Australia will change if left to the accounting system's own devices. Change, as deemed necessary by ATSI organisations and peoples, is much more likely to happen if ATSI peoples are within the dominant fields that influence change. To further reiterate this sentiment, Interviewee four observed that:

It's that idea that if you want to change things, you have to change them from the inside.

This is consistent with Bourdieu who argues that to penetrate the societal fields of power and influence, the rules of the game must be learnt and played with expertise.

Occupying Positions within the Fields

Bourdieu argues that the agents occupying a field need to be understood in relation to how they have been formed or ‘... more precisely, the shaping of the dispositions which help to lead them to these positions and to define their way of operating within them and staying in them’ (Bourdieu 1993: 64). There was a consensus amongst the interviewees that more ATSI accountants in decision-making positions in government and organisations (fields) would be a positive move towards the economic development of ATSI peoples. As Interviewee five clarifies:

So that we can have a voice with government with any issues that are on the table that affect our mob.

Interviewee seven commented that as an accountant, he acts as a mediator between large corporations (such as mining companies) and traditional landowners. He explains:

So I can provide a link between what indigenous Australians want and what these guys want.

Likewise, Interviewee three spoke of the decision-making positions that opened up to him as a result of his accounting qualification.

I’ve been on boards and things, yeah, most definitely just, you know I’ve been on a couple of boards, just voluntary type boards, but that’s what they wanted me to be on the board for because of my accounting background, my qualifications, and mostly around government type stuff as well, work that I’ve done in that area. Again it’s unspoken, you just feel, ‘Oh, okay, yeah, all right, we’ll let you in, we want to have you’.

Interviewee four offered a very insightful explanation for the need for more ATSI accountants.

The accounting firms take an awful lot of money out of the Aboriginal and Torres Strait Islander budget, so there’s a bucket load of consultancies they do related to a sizeable income and I guess for me if I’m going to be dealing with them a lot. So now I am, I kind of want to be able to deal with them as an equal so I think, one, it gives you a credibility and for me that’s important and I do think that when you’re dealing with them, if you can just deal with them as an equal, so when you’re ... dealing with other accountants in finance areas ... and so for me being able to talk to them as an equal is kind of an important thing and I think the other thing that it does is that it breaks the stereotype that Aboriginal people are not these things and cannot be these things, so the other reason to do it is actually – it’s an affirmation that you can do these things.

Accounting delivered by an ATSI person with accounting skills was seen as the preferred way when delivering services to ATSI peoples.

A lot of the community or organisations, and also probably the growing ones – have a growing Aboriginal – small business owners. Well, if you are working for Aboriginal people in those communities and there is a familiarity there, there is an acceptance; there is an automatic understanding. The clients themselves are naturally more comfortable (Interviewee five).

The responses received from the interviewees are consistent with Bourdieu’s concept of field that argues that actors need to be armed with the necessary capital to position themselves in a dominant position in the field. A field is a site of struggles that is occupied by actors (agents) that compete for a dominant position. Marginalised peoples, such as Australia’s ATSI peoples, have had to overcome great barriers to achieve a professional accounting qualification but it is a qualification that has been acknowledged as useful and important for learning the rules to be a dominant player in the mainstream economic game.

Commentary

The accounting literature has been largely silent on the role that accountants and/or accounting skills may play in opening doors to fields that have historically been shut to Indigenous peoples. In fact, quite the opposite has been highlighted in the accounting literature to date, emphasising the negative and marginalising role that accounting has played for Indigenous peoples as discussed above (see, for example, Annette 2000; Davie 2000; Gallhofer and Chew 2000; Greer 2009; Greer and Patel 2000; Hammond and Streeter 1994; Hammond et al. 2009; Lombardi and Clayton 2006; Neu 1999).

Kaidonis (2008) discusses the role of the accounting profession in society and notes that historically, the growth of the profession is linked to the growth of capitalism. Kaidonis (2008: 3) draws from Esland (1980) and states that ‘... corporate interests and accounting professionals’ privilege and status are inextricably linked, so much so that it can be argued that professionals have become agents of capitalist control and also the professionally trained servants of capitalism’. Thinking of the accounting profession in this way further emphasises the relationship between accounting skills and the rise of economic control and economic benefits. If accounting skills are the entry ticket into the accounting profession, and the accounting profession has a big involvement in economic and capitalist control, then it is arguable that accounting skills may be the entry ticket that could be used by ATSI peoples to ‘play the game’, and to gain access to positions of decision-making and power. Entry into powerful fields, armed with the required capital, may be a path to self-determination and economic independence.

Historically, it has been non-Indigenous, male accounting professionals who have administered and provided accounting services to, and on behalf of, ATSI organisations and ATSI peoples. It could also be argued that accountants have largely been seen to be a group of elitists that blame and close down ATSI organisations and communities for alleged misappropriations of funding. As observed by Professor Mark Rose (2012), an Aboriginal Australian Gunditjmarra man:

... as first nations peoples, we do not have a good economic base and the wealth of this country is not shared with us ... auditors and accountants play an important role in community affairs. In our communities [they] are the people that control the money and ask about costs. They don't have a very good image but they have a lot of power. We can espouse all the political stuff we want to, but the auditors and accountants can shut us down.

Furthermore, the Lombardi and Clayton (2006: 69) study investigating why so few Indigenous Australians chose accounting as a profession found that '... accounting was not seen to be an attractive profession, since all the accountants known to the participants were white and seemed mistrusting of Aboriginals. The white accountant was perceived as the gatekeeper and finger pointer of (misused) finances.'

Although the focus of this article is to provide a positive perspective about the role that accounting skills may have on accessing fields and ultimately to advance economic development of ATSI peoples, it is acknowledged that accounting and accountants have historically had a poor image as evidenced in the literature. The theoretical framework adopted in this article is to argue that accounting and accounting qualifications (capital) are skills that can open doors to powerful organisations and institutions (fields) for ATSI peoples, and thereby may help place themselves in decision-making positions that will arguably advance their path to economic development.

Bourdieu argues a 'feel for the game' arms social actors with the capital required to attain a dominant position in the field. A feel for the game is about learning the rules of the game. In terms of advancing the engagement of ATSI people with the profession, learning the rules of the game, such as learning the 'rules' or practice of accounting, is arguably a useful strategy. This strategy can be used to first gain entry into the field (for example, decision-making positions) and then to master the rules (for example, accounting skills and ultimately accounting qualifications). By gaining entry into the field, a vantage point may be gained within the field itself, so that ultimately the rules of the game may potentially be shaped or changed to best suit the needs of ATSI peoples. As the G20 report (2010: 80) states, '... providers should be very wary of one-size-fits-all approaches to

financial capability. Consumers in different situations often have vastly different understandings and attitudes about finances, and those providing financial capability training should be aware of the demographics of their target audience'. The accounting system as we know it today has evolved since the 1400s and reflects societal needs and global accounting developments. However, accounting as practised today is arguably fundamentally an unchanged system that supports capitalist structures and dominant functions in most countries. Australia is no exception.

Accounting knowledge and expertise is fundamental for entering into discourse with organisations and peoples that provide finance and financial services. By using Bourdieu's concept of field and analysing the social actors and social spaces within the fields, it is contended that accounting expertise is a formidable 'game rule'. ATSI accounting professionals with the skills necessary to enter into dialogue with 'purse string holders' or 'powerful players', together with the cultural insights to work in collaboration with ATSI community leaders, are better placed to take control of the flow and use of capital in a way that best suits Australia's ATSI peoples. Institutional and organisational fields become more accessible. Martin (2003: iv) reiterates this point by maintaining that '... knowledge and information necessary for strategic engagement with formal and informal institutions of the dominant Australian society provides Indigenous Australians with the power to make choices "as to where to go and how to get there"'

It is from within the field that the rules of the game can be better understood and ultimately be changed to better fit the financial and cultural needs of ATSI peoples and communities. Neu et al. (2006: 458) argue that there are competing forces at work within institutional structures and that '... the field is structured in hierarchy in the sense that agents and institutions occupy dominant and subordinate positions' and that '... social actors are simultaneously cooperating and competing to shape the habitus of the field' (2006: 640). This article contends that it is only from within these institutional structures or fields that positive change may occur. To gain entry into the field, the rules of the game need to be understood and played. As the rules of the game are mastered, the more powerful the player of the game becomes. It is only then that the 'rules of the game' may be able to be changed. It is accepted that changes of this nature take time but a growing and faster cycle of financial capacity building needs to be realised if ATSI peoples are to reach economic empowerment. As noted above, the accounting profession, by its apparent exclusionary practices, is predominately a non-Indigenous, male-dominated profession that has used its professional qualifications to position itself as a highly autonomous and powerful field. It is a field that ATSI peoples have found virtually impossible to enter.

Oakes et al. (1998: 257) use Bourdieu to justify that '... language and power are central to an understanding of control'. They discuss how for Bourdieu, '... the kind of capital and the role it plays in defining and structuring the field through positions is key to structuring positions of domination and power' (Oakes et al. 1998: 262). Technical skills, such as accounting skills, have gained professional status and are taken for granted and largely unchallenged as to their functions and importance. Oakes et al. (1998: 263) further argue that '... if an institution or organisation is sufficiently challenged, that is, if the form or amount of capital shifts significantly, the institution would cease to exist in any meaningful way'. Their argument echoes the theory underpinning this article, which proposes that once ATSI peoples gain the capital of accounting qualifications necessary to enter the *field* (for example, the accounting profession and funding organisations), the rules of the game may be able to be changed. As Oakes et al. (1998: 264) state '... fields are always in flux or open to change because the capital of, and consequently position in the fields, are always being contested'. Accounting skills and qualifications may be an avenue for ATSI peoples to enter into decision-making positions (fields) and to ultimately take control over their own work and economic development.

Conclusion

An understanding of the complexities associated with the history of, and barriers to, entering into mainstream Australian fields provides a foundation for also understanding why so few ATSI people have become accountants. There is acknowledgement that the way forward for ATSI peoples is to understand, and engage with, mainstream economic systems (Perkins 1990; Pearson 2000). It is contended, based on Bourdieu's theory of *field*, that accounting skills and accounting qualifications open the path to fields such as the accounting profession and decision-making positions. Accounting skills are seen as crucial for understanding and playing the rules of the economic 'game'.

As discussed earlier in this article, it is argued that change is more likely to be initiated from within the institutions (fields) rather than from outside these fields. To change the rules of the game changes are required in the social practices of the fields, such as institutions, corporations and professional associations. These changes include rules affecting selection criteria, institutional ethos, rules of reporting and language used. Accounting skills and mastery of the rules of the accounting and financial game can facilitate the access to, and making of, money. Money, in our current dominant Western capitalist civilisation, represents power and position. Although this does not necessarily represent the value

system of the ATSI peoples, learning the rules of the accounting game may be a strategy to gain entry into fields that have historically been closed to ATSI people, whilst simultaneously cultural differences can be celebrated and used as a point of positive difference.

Mastering the rules of the accounting game better positions an agent within the field to influence change and control the social practices in place. For example, knowing and mastering the rules of the game may also open the path for ATSI peoples to have greater access to and control over the use of government and other funding, and over reporting requirements. In essence, it will build financial capacity and an opportunity for economic development for current and future generations. Aiming for a change in the rules of the game will challenge the arguably present day paternalism and white control of ATSI peoples. It has taken over 200 years from the time of colonisation to acknowledge the current unjust and inequitable position of the ATSI peoples, as noted in the apology to Indigenous Australians in 2008 by Kevin Rudd when he was Prime Minister of Australia. It may take another 200 years to achieve the same quality of life indicators as those of non-Indigenous peoples, but an initiative to create change in the space of accounting is urgently needed.

Accounting skills may indeed be the entry ticket into economic and wealth-building fields such as decision-making positions, capital raising organisations and the accounting profession. This article has aimed to contribute to the existing accounting literature on the role of accounting in the context of Indigenous peoples. However, instead of purporting that accounting is evil in marginalising Indigenous peoples, we have shifted the frame and used Bourdieu's concept of *field* to propose that accounting skills may indeed be a tool that opens the door to fields that historically have been closed. As Buhr (2011: 140) asserts, there is '... a need to change the discourse and a need to depict Indigenous peoples as subjects with agency rather than disempowered objects. A more complex and nuanced accounting history is called for'.

On a positive final note, it is important to acknowledge that the accounting bodies in Australia are jointly funding an initiative, called the Indigenous Accountants Australia Project, to address the dramatic under-representation of Indigenous Australians in the accounting profession. As revealed by the interviews conducted in this study, there was a general consensus that financial support and mentorship, particularly from the accounting profession, would be an influential factor in deciding whether to undertake an accounting qualification. Another positive move has been CPA Australia's recently awarded research grant to Deakin University to investigate the role of educators, employers and the accounting profession in providing opportunities for

Indigenous Australians to enter the field of accounting. As observed by Gavin Tye, Relationship Manager, Indigenous Strategies, employed by the three joint accounting bodies⁹ in Australia for the Indigenous Accountants Australia Project, ‘... attracting greater numbers of Aboriginal and Torres Strait Islander students to the accounting profession will deliver far-ranging benefits for individuals, as well as Indigenous communities. Fundamentally, there is a lack of understanding about the scope of work accountants can do and the broad directions and scope of roles accounting can provide. In essence, accounting offers a pathway to economic equality through education and financial self-sufficiency’ (Tye 2012). The recent developments undertaken by the profession to attract more ATSI peoples will go some way towards addressing the virtual exclusion of Australia’s Indigenous peoples from the accounting profession. Only time will tell the outcomes of these initiatives.

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Notes

- 1 Aboriginal and Torres Strait Islander peoples represent 2.5% of Australia’s total population (Australian Bureau of Statistics 2011). Indigenous Australians and Aboriginal and Torres Strait Islander (ATSI) are terms that are used interchangeably throughout this paper because the reports and literature discussed in this paper use either term.
- 2 Qualified accountant in this article refers to a member of CPA Australia, the Institute of Chartered Accountants Australia or the Institute of Public Accountants.
- 3 The Dreaming Law is the oral history method used by Indigenous Australians to recount the history of their culture and land. These oral histories are referred to as ‘The Dreaming’. The Dreaming ‘should not suggest that it refers to some vague reflection of the real world. Rather Aboriginal people see the world of The Dreaming as the fundamental reality. The indigenous terms have a meaning of the story and they refer to each group’s stories which enshrine their understanding about their origins’ (Edwards 1980: 79).
- 4 As at 2012, CPA Australia membership was approx. 144 000, ICAA membership was 59 160 and IPA had approximately 14 000 members.
- 5 The Stolen Generation refers to the forcible removal of Aboriginal and Torres Strait Islander children from their families. The earliest legislation was the *Aboriginal Protection Act 1869*.
- 6 Australian Institute of Health and Welfare (2005).
- 7 Australian Indigenous Doctors’ Association Ltd (2011).
- 8 Gumil (2011).
- 9 The three joint accounting bodies include the Institute of Chartered Accountants Australia, CPA Australia and the Institute of Public Accountants.

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