

# ABORIGINAL ECONOMIC DEVELOPMENT AND THE TRIPLE BOTTOM LINE *Toward a Sustainable Future?*

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[Economic] development is much more than individuals striving to maximize incomes and prestige, as many economists and sociologists are inclined to describe it. It is about maintaining and developing culture and identity; supporting self-governing institutions; and sustaining traditional ways of making a living. It is about giving people choice in their lives and maintaining appropriate forms of relationship with their own and with other societies.— Royal Commission on Aboriginal Peoples, *Final Report*, Vol. 2, p. 780.

## ABSTRACT

*Almost a decade after the Royal Commission on Aboriginal Peoples (RCAP, 1996) — an international decade dedicated by the United Nations to Indigenous People — it is timely to reflect on the state of the Aboriginal economy, on what has been achieved in Aboriginal economic development, how success is measured, and what barriers persist. Although the current wave of globalization has done much to undermine traditional livelihoods and destabilize communities by valuing market relations over social and other relations, it*

*has also been the impetus for renewed interest in sustainability, alternative (or alternatives to) development strategies, discourses, and performance indicators that put community values at the centre of things. Within the broader domain of Aboriginal economic development, this essay considers the colonial history of mainstream accounting measures and assesses initiatives associated with the triple bottom line — economic, environmental, and social performance measures. In particular, this essay discusses (a) what triple bottom line reporting might offer Aboriginal economic development and (b) what Aboriginal values and practices might add to thinking on the triple bottom line to make such measures more supportive of sustainable futures for all of us.*

## Introduction

In the face of globalization and resource depletion and degradation, Aboriginal economic development is subject to many pressures from the state, the market, and the media, from national and transnational institutions, from

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international bodies and local communities, as well as the environment itself. Caught up in complex negotiations and renegotiations of realities and relationships, traditional and modern models, powerful discourses and material conditions, those involved in Aboriginal economic development are challenged to evaluate options, to assess the opportunities and challenges of globalizing processes, and make decisions that meet multiple needs and aspirations while serving the long-term social, environmental, and economic health of communities.

If Aboriginal economic development projects often proceed faster than treaty and land claims negotiations, it remains difficult to define those projects according to Aboriginal values and criteria without succumbing to the economic rationality of mainstream business discourse. Squamish Nation Chief Gibby Jacob, for instance, talks of his band's efforts "to be proactive in creating their own economy" and to become "economically autonomous within a generation." Though not "out to gouge anyone," they are concerned to "receive a fair share of the dividend from any project we are involved in. Business people understand business dialogue.... We stand on our own rights and talk on business terms" (Matas, 2005, p. E7).

As the epigraph suggests, the Royal Commission on Aboriginal Peoples (RCAP) links economic development to choices and values, to cultural survival, self-government, and sustainability. But RCAP is equally clear that economic development will not fulfill its promise without urgent and significant change: "Under current conditions and approaches to economic development, we could see little prospect for a better future. That achieving a more self-reliant economic base for Aboriginal communities and nations will require significant, even radical departures from business as usual" (RCAP, 1996, p. 775). The cost of doing business as usual—in 1996 estimated to be \$7.5 billion—has been projected to reach \$11 billion by 2016 if nothing changes (Wien, 1999). Were RCAP recommendations heeded and the economic gap between Aboriginal people and the Canadian mainstream reduced by 50 per cent, however, the result would be that Aboriginal peoples would actually contribute \$375 million annually to the Canadian economy (RCAP, 1996). Meantime, Cornell and Kalt (1998) and the Harvard Project on American Indian Economic Development lead efforts to explain disparities not only

between the mainstream and Aboriginal communities but also among Aboriginal communities, some of whom prosper while others do not despite advantages of resources and education. In the process, researchers and practitioners alike aim to model the conditions that will make for sustained, self-determined success in social, environmental, and economic terms.

Almost a decade after RCAP—an international decade dedicated by the United Nations to Indigenous People—it is timely to reflect on the state of the Aboriginal economy, on what has been achieved in Aboriginal economic development, how success is measured, and what barriers persist. Such "radical departures" (as RCAP invites) responding to local, national, and global trends are underway in a number of organizational, governance, financial, performance measurement, and other initiatives that go beyond mainstream discourses or interests in control, legal accountability, shareholder interests, and outcome maximization. Although the current wave of globalization has done much to undermine traditional livelihoods and destabilize communities by valuing market relations over social and other relations (Bauman, 1998; Bourdieu & Coleman, 1991), it has also been the impetus for renewed interest in alternative (even alternatives to) development strategies, discourses, and performance indicators that put community values at the centre of things (Blaser, Feit & McRae, 2004). Newhouse (2004), for example, promotes critical challenges to the "Borg of development"—that old story of the inevitabilities of "progress"—while Wuttunee (2004) urges us to replace the scientific "measuring tools" that have set "the standards for 'success'" (p. 3) and make room for measures that are meaningful, holistic, and respectful of "All our relations." Building on the work of First Nations Development Institute in Virginia, Wuttunee (2004) promotes balance typified by the medicine wheel coordinates: physical, spiritual, emotional, and mental.

Within the broader domain of Aboriginal economic development, then, this essay considers the history of mainstream accounting measures and assesses the value of initiatives associated with the triple bottom line: economic, environmental, and social performance measures popularized by Elkington (1998). Although mainstream accounting is typically associated with objectivity and independence (Everett, Green & Neu, 2005), it is a "social technology" (Boyce,

2000, p. 27) that has powerfully shaped people's understandings of opportunities and choices, successes and failures, but that has communicated some stories while overlooking or obscuring others. In other words, accounting is always partial—both incomplete and biased (Chew & Greer, 1997; Gibson, 2000; Collison, 2003)—and a potent site and source of mainstream views about human identity and society and about the meaning of success and happiness. Despite its empiricist commitment to quantification, to verified, standardized measures with predictive force, mainstream accounting conceals as much as it reveals: most conspicuously the social, cultural, and environmental impacts of business activity (Boyce, 2000).

In fact, accounting has been a powerful tool of colonialism whose weight continues to be felt disproportionately by Aboriginal communities and organizations. It remains a potent means of maintaining the status quo and assimilating Aboriginal economic development to mainstream standards precisely because it is a power that remains hidden to most—even to accountants whose narrow professional education leads them not to reflect on such “soft” subjects as ethics, stakeholder relationships, rights and responsibilities, and respect for diversity (Waddock, 2005) but to think of themselves as “technical people.” Accounting works so seductively precisely because it does not question “what is” or how inequalities have been produced and reproduced (Hines, 1988, p. 257–59). Because that power seems so benign—few things seem so natural and neutral as numbers—it is “a power that in the end may rival even tanks and heavy artillery” (Neu & Therrien, 2003, p. 31). In the light of accounting's colonial history this essay discusses (a) what triple bottom line reporting might offer Aboriginal economic development and (b) what Aboriginal values and practices might add to thinking on the triple bottom line to make such measures more supportive of sustainable futures for all of us.

### Sustainable Livelihoods

If fences—visible and invisible, physical and virtual—have been a key part of the colonial practices of capitalist modernity that have unbalanced, encircling private property and cutting people off from public resources of land and water, food security and accessible health and housing, education and political participation,

those fences are coming down “on the streets and in [people's] minds” (Klein, 2002), p. 1). In northern Saskatchewan, First Nations are making their feelings known about jurisdictional disputes that perpetuate poverty, about the disappearance of traditional ways of life, the crippling costs of living in the north, and about the mere “trickle-down benefit” from the resources industries that so conspicuously profit in their territory (Wood, 2005). The promised “trickle-down effects” of mainstream deregulation and development, as Klein (2002), suggests, “have either been pitifully incremental or non-existent” (p. 65). In their Conference Board of Canada report, Loizides and Wuttunee (2005) likewise insist that the status quo “is not acceptable” and that “community capitalism” incorporating Aboriginal values is key (pp. i, 2).

The Brundtland Commission in 1987, the 1992 United Nations Conference on Environment and Development in Rio de Janeiro, the 1998 Kyoto Conference, and other international initiatives may well have given currency to notions of sustainability that communities are currently trying to define or make meaningful in their own terms. Still, as Jacobs (2002) points out, “planning for the Seventh Generation, or the faces yet to come, was an integral part of Indigenous decision-making long before the Brundtland Report” and long before colonization “devastated the environment, as well as social, cultural, and economic structures of indigenous peoples throughout the world.” Nevertheless, Indigenous peoples representing only four per cent of the world's population speak 60 percent of the world's languages and linguistic diversity correlates directly with biodiversity (Lertzman & Vredenburg, 2005). Despite the record of Indigenous stewardship of the world's biodiversity when 80 per cent depend for health and security and 50 per cent for food on Indigenous knowledge (Battiste & Henderson, 2000), Aboriginal communities in Canada now struggle “to regain the tools and resources needed to heed the words of the Peacemaker” not to think of ourselves but of “continuing generations of our families” (Jacobs, 2002, p. 4). Jacobs (2002) sees lip service to sustainable development among governments and multi-national corporations who are “throwing the term around and peppering their documents with it in order to appease the public.” Instead, Jacobs promotes talk of “sustainable lifestyles” and “sustainable livelihoods” so that Indigenous peoples

are no longer sacrificed to support a “comfortable minority” (pp. 4–5).

Even some mainstream businesses are redefining business interests and responsibilities recognizing that commonsense calculations of self-interest and taken for granted distinctions between business and broader interests no longer hold good. Hines (1988) retells a fable to underline the porous boundaries between business organizations and their environments and to stress people’s responsibility for deciding what counts and what not, what is included and what excluded, for making things real “by recognizing them as real” (p. 252). Just as history reinterprets and rewrites the past, so science claims to discover by naming things like black holes that are “an idea, a metaphor, a concept. Like atoms. Like electrons. Like organizations! These things help structure our lives.” The Master in the fable teaches the Apprentice not to “confuse the boundary of the organization with the fence — that is just to keep people out. You must not think of the organization as ending at the fence — that is common sense.... As ordinary people, we arbitrarily combine, and define, and add, and subtract things from our picture of reality. As professional people, we arbitrarily combine, and define, and add, and subtract things, in a different way to the everyday way: this is what differentiates us.” While people used not to see pollution as part of the organization, now “they are beginning to see it as being the responsibility of the organization.... Once the organization becomes accountable for something, we must account for it, sooner or later” (Hines, 1988, pp. 253–54).

In the light of such growing understandings of the organization’s embeddedness in broader communities and environments, over the past 70 or more years, mainstream accounting models have changed. According to a 2002 KPMG report, “This is the time of profit with responsibility. The bottom line has changed” (p. 1; qtd. in Milne, Tregidga & Walton, 2003). If accounting has never been socially neutral and has indeed been part of the reproduction and legitimation of social systems (Buhr, 2002; Collison, 2003; Everett, Green & Neu, 2005), triple bottom line reporting within the broader domain of corporate social responsibility has emerged to underline and make visible “social variables” (Quarter, Mook & Richmond, 2003, p. 3) and take account of what used to be termed “externalities” — “the consequences of economic

activity which are not reflected in the costs borne by the individual or organization enjoying the benefits of the activity” (Gray, Owen & Adams, 1996, p. 1).

Enterprises are increasingly interested in producing sustainability and environmental reports to assess performance not only because they face public demand and challenges of “reputation and legitimacy” (Raynard, 1998, p. 1471; Buhr, 2002), but also because they see in their CSR initiatives “business benefits” and a “competitive advantage” (CBSR, 2003, p. 4).

If in the 1970s social audits were “something which was done to an organization by generally critical non-governmental organizations” and in the 1980s stock market success meant little regard for social performance, in the 1990s, “the landscape changed. Led by a group of ethically-oriented companies, a new, very much more systematic approach to social accounting has emerged” (Henriques, 2000, p. 60).

Today more businesses are recognizing that clean water and air are “not strictly ‘environmental’ issues. They are business issues” (Manning, 2004, p. 9). In this context, taking care of the triple bottom line (Elkington, 1998) — economic, environmental, and social performance — is seen by many as “key to success, even survival, in today’s competitive business climate” (Manning, 2004, p. 9). Still, Hawken (2002) warns about “fantasy” reporting and the danger that “the meaning of sustainability ... get lost in the trappings of corporate speak.... I am concerned that good housekeeping practices such as recycled hamburger shells will be confused with creating a just and sustainable world. (pp. 1–2). And smoke and mirrors reporting — a journey with an infinitely deferred destination (Milne, Kearins & Walton, 2003) — is as much an issue in New Zealand as in North America, while the business case for sustainable development barely conceals “a series of hidden tensions and inherent contradictions.” As a result, critical commentators call for “strong sustainability” emphasizing “the resource base, ecosystem services, people and other species” and “not just an efficient allocation of resources over time, but also a fair distribution of resources and opportunities between the current generation and between present and future generations” (Milne, Tregidga & Walton, 2004, pp. 5–6).

Nevertheless, Boyce (2000) sees in social accounting an opportunity for a version of “silent accounting” or counter-narratives derived

from public information (Gray, 1997). These narratives tell stories beyond the economically quantifiable, “developing and applying appropriate metaphors and narratives” and “facilitating transparent democratic discourse and debate” (p. 30). For Henriques (2000) too, it is the social dimensions of the process—the social relationships—that matter. And social accounting in general and the triple bottom line in particular have importantly added to discursive space for debate opened by the cracks and contradictions in dominant institutions, making for new understandings of Aboriginal peoples’ struggles and shared interests in ecological and other survival (Blaser, Feit & McRae, 2004).

### Mainstream Accounting and Aboriginal Economic Development

Accounting and other mainstream fields of inquiry and action are being challenged from many fronts, including Indigenous and postcolonial researchers who have exposed the historical privileges of mainstream measures benefiting First World capital and economic individualism. Following the advice of Smith (1999), they are “rewriting and righthing [Indigenous peoples’] position in history.... It is not simply about giving an oral account or a genealogical naming of the land and the events which raged over it, but a very powerful need to give testimony to and restore a spirit, to bring back into existence a world fragmented and dying” (pp. 28–29). These researchers are beginning to evaluate how accounting tools and practices in the hands of government bureaucrats and corporate managers have historically devalued and continue to marginalize Indigenous peoples, knowledge, and initiatives, subjecting them to canons of value and standards of evidence and accountability that are alien to Indigenous cultures (Chew & Greer, 1997; Gallhofer & Chew, 2000a). These researchers challenge the naturalness of modernity’s exclusionary story of *universal* reason, progress, and civilization that took upon itself the exclusive definition of accounts, accounting, and accountability and licensed its oversight of those needing to give accounts of themselves (Gallhofer & Chew, 2000a). It was this dominant/dominating story, they argue, that allowed settler nations to imagine and legitimate their claims to territory and resources (Gibson, 2000; Gallhofer, Gibson, Haslam, McNicholas & Takiari, 2000), while depending on the knowl-

edge of Aboriginal people to survive and prosper and dismissing Aboriginal peoples as uncivilized. As a result of these challenges, the way in which we view the world is changing, as researchers and practitioners revisit and revise commonly held views of our natural, cultural, and social environments.

A powerful book—*Accounting for genocide: Canada’s bureaucratic assault on Aboriginal people* by Neu and Therrien (2003)—considers accounting’s “mediative role” in “defining power relationships” and supporting the colonization of Canada’s First Nations. They argue that since the early 1800s, accounting—“defined as a system of numerical techniques, funding mechanisms and accountability relations—has been used by the state as a method of indirect governance in its containments, control and attempted assimilation of First Nations peoples” (p. 6). Long before “the so-called wiring of the planet,” accounting information was power—the power to redefine who were productive and who were parasites on the public purse (pp. 28–37). To feed “the global economy’s appetite for resources [that] knows no boundaries,” or “the new colonialism of global trade,” governments and their functionaries claim that the “welfare of the country as a whole” is “a higher moral good, for which traditional tribal customs must be sacrificed.” To protest the bureaucratic rationalizing of exploitation and inequality is to be accused of wanting “special treatment” for Indigenous peoples instead of “fighting for their right to have a say in their own future” (pp. 1–6).

In tracing in the so-called Information Age—“in reality a continuation of the industrial age under a new moniker”—“an even deeper advance of economic imperialism into Indigenous territories” (p. 8), Neu and Therrien’s book adds importantly to work focused largely on New Zealand and Australia in a special issue of *Accounting, Auditing & Accountability Journal*, guest-edited by Gallhofer and Chew (2000b). These and other papers on Aboriginal peoples elaborate accounting’s “production of a calculative knowledge of imperialism” (Davie, 2000, p. 331). Such work highlights the devastating impact colonial and imperial bureaucratic practices and quantitative methods have often had on Aboriginal communities, isolating them geographically in the interests of settlement and commerce, destroying communal and co-operative practices, and imposing mainstream institutions without relevant tools to participate effectively.

While mainstream accounting undervalues and renders invisible many achievements of Aboriginal economies, it also makes some things unusually visible by its highly selective demands for “increased accountability” and intense scrutiny directed at those represented as “problems” and dependent on the public purse (Quarter, Mook & Richmond, 2003, p. 10). Such has been the fate of Aboriginal organizations, whose social, cultural, and economic achievements are obscured, especially in the face of paternalistic bureaucracies and public scrutiny of accountability and transparency issues and demands for better governance (Gibson, 2000; Ivanitz, 2001). Part of asymmetrical systems of visibility and accountability that enhance “managerial accountability” and diminish “political accountability” (Jacobs, 2000, p. 361), such accountability systems, for instance, divert attention from the accountability of mainstream institutions for undermining Aboriginal economic development by reducing land and resources—even after reserves were established in Canada, reducing them to little more than one-third of the acreage by the 1990s (Wien, 1999).

In the context of mainstream accounting, Aboriginal organizations and communities are subjected to a double standard of unusual scrutiny and inappropriate economic indicators at the expense of all other considerations and at great cost to those organizations and communities. The effect is redoubled for those organizations whose mission is not only economic but also social, cultural, ecological, for instance, and who remain accountable not only to governments and the public purse but also to the members of their own communities—and to their “Dreaming Law” in the case of the Aboriginal and Torres Strait Islander Commission (Greer and Patel, 2000; Ivanitz, 2001). In this way, accounting persists in undermining self-determination and oppressing Aboriginal peoples by assimilating them to mainstream standards and an inappropriately hierarchical principal-agent model that ignores grassroots decision-making (Chew & Greer, 1997). As Gibson (2000) argues, in the case of the Aboriginal and Torres Strait Islander Commission, financial reports are incomplete and simplistic because they do not address “implicit costs and benefits” or expenditures that “could be offset against other government allowances.” Such failures are “at best misleading, and at worst may represent a conspiracy to conceal the disadvantage to

Aboriginal Australians that still continues” (Gibson, 2000, p. 302).

And restrictive accounting measures leave the public feeling Aboriginal groups are unusually advantaged as well as insufficiently accountable (Gibson, 2000), even though, as Ivanitz (2001) has shown in the Australian context, “Ninety-five per cent of these [Aboriginal organizations] were cleared for funding. In those instances where non-compliance was an issue, it mainly took the form of minor technical breaches such as the late submission of financial and management reports.” In contrast, Ivanitz (2001) cites the Aboriginal and Torres Strait Islander Social Justice Commission, 1997, whose survey “showed that roughly half the 490 Australian companies surveyed had experienced significant fraud in the last two years” (p. 15). Such figures will hardly surprise those who have been following the cases of Enron, Andersen, or Nortel. And an Assembly of First Nations (AFN, 2004) report tells a very different story from that told by mainstream accounting and media. The average Canadian gets services worth two-and-a-half times more than those received by First Nations, while only three per cent of 557 financial management audits of First Nations, 2002–2003, required remedial action (AFN, 2004).

Meanwhile, mainstream systems reward profit-maximizing that adds to the “growing list of social, ethical, environmental and political problems” (Gray, Owen & Adams, 1996, p. 2). And, as Chew and Greer (1997) argue, “the imposition of systems of financial accountability on Aboriginal organizations not only signifies a lack of trust, it also acts to undermine trust” (p. 281), that trust so critical to traditional Aboriginal society—and to economic success in contemporary society (Putnam, 1993).

Accounting is a system, then, that not only reduces inputs and outputs to those exchanged in the market, but that encodes neo-classical economic assumptions about what counts for success and happiness. As Smith (2000) has argued, such thinking has been especially threatening to Indigenous ways of knowing because “It begins to switch our thinking from the circle to square boxes. It initiates a positivist worldview that is fundamental to the New Right economic thinking that puts emphasis on competition rather than on cooperation, on the individual rather than on the collective, on regulations rather than on responsibility” (p. 211).

And such positivist thinking ignores too Aboriginal understanding of land not as an exploitable commodity but rather as something “possessing man”—a notion closer to “the western notion of custodianship” or to “the present accounting notion of liabilities rather than of assets” (Gibson, 2000, pp. 294–95).

In this context, current efforts to expand and refine accounting models and practices need to address the historical impact of traditional accounting on Indigenous peoples and economies, to displace old paternalistic models that constructed Aboriginal “problems,” and respect and learn from Aboriginal powers and achievement. They need to understand Aboriginal values and views on governance, markets, community development, and social, human, and other capital. And they need to understand the overriding importance of “All my relations,” a respectful and responsible understanding of relations between humans and their environment—surely a powerful form of “*embodied ethics*” that Everett, Green and Neu (2005) commend as a better guide than the one-hundred-page Canadian accounting code of ethics (p. 22)!

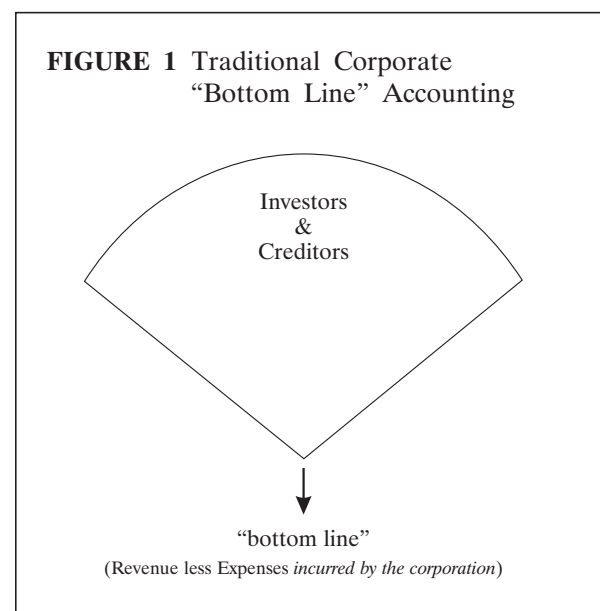
Gallhofer et al. (2000) are among those who celebrate how much environmental accounting can learn from Indigenous cultural practices and perspectives, especially contextual and holistic understandings of complex realities. Meanwhile, those involved in Aboriginal economic development are looking to the opportunities afforded by the triple bottom line to help escape the “one size fits all” models imposed by the Indian Act (Wien, 1999, p. 112) and to acknowledge and value Indigenous knowledge and traditional views of, for example, the use of land, community involvement and capacity building, and education and training (Wuttunee, 2004). It provides, for those involved in Aboriginal political, community, economic, and business development, in assessing assets and negotiating partnership and other agreements, with practical and Indigenous alternatives to “business as usual.”

### Traditional Bottom Line, Triple Bottom Line, and Genuine Progress Indicator Accounting

If sustainability is an elastic term that has been stretched to serve the interests of very different stakeholders, it is likewise the case that the triple bottom line is in need of greater precision

and meaning if it is to live up to its promise to challenge reductive rational economism or singular determinants of worth and really value relationships. The triple bottom line—and its nuances—may be best illustrated by placing it in the context of the traditional bottom line practised by for-profit organizations, or corporations, on the one hand, and the Genuine Progress Indicator (GPI) and the Genuine Progress Index (GPI Atlantic) being developed in Alberta (Anielski & Winfield, 2002) and Nova Scotia (Colman, 2001), for example, on the other. The traditional bottom line (Figure 1 below), representing the difference between total revenues earned and the costs incurred by a corporation, draws attention to the corporation’s almost complete focus on a small group of society’s numerous stakeholders, namely investors and creditors.

This narrow focus was not always the case. As noted by Mintzberg et al (2002), for example, corporations were originally granted charters to serve society. That this has changed is self-evident. Corporations have become selfish. Mintzberg, Simons and Basu (2002) refer to a decade during which the US experienced “a glorification of self-interest perhaps unequalled since the 1930s. It is as if, in denying much of the social progress made since then, we were thrown back to an earlier and darker age. Greed was raised to some sort of high calling; corporations were urged to ignore broader social responsibilities in favour of narrow shareholder



value; chief executives were regarded as if they alone created economic performance” (p. 1). Mintzberg et al (2002) further recount how in 1997 the Business Roundtable in a report on Corporate Governance rejected the idea that corporations should have responsibility beyond that to investors and creditors: “The notion that the board must somehow balance the interests of the stockholders against the interests of other stakeholders fundamentally misconstrues the role of directors. It is, moreover, an unworkable notion because it would leave the board with no criterion for resolving conflicts between interests of the stockholders and of other stakeholders or among different groups of stakeholders” (p. 7).

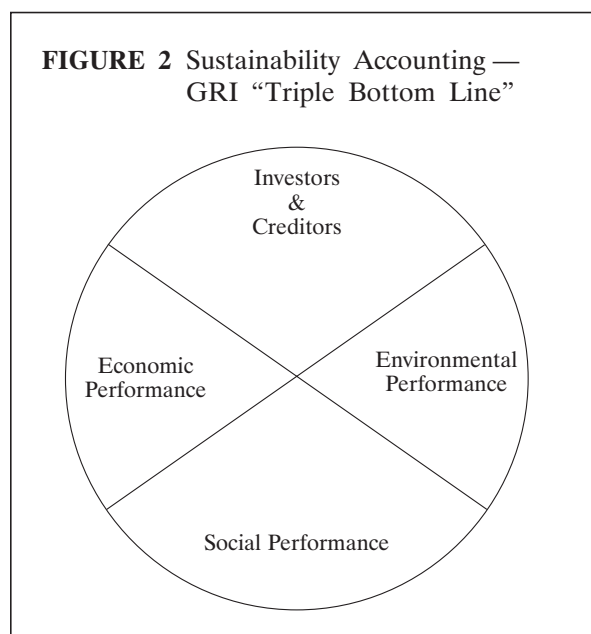
In seeking to maximize the bottom line for shareholders, executives have implicitly drawn on the accounting concept known as “entity,” which defines a corporation’s boundary in primarily legal terms, to externalize costs associated with the production and consumption of their products. The Global Reporting Initiative refers to this as a “boundary issue” (Adams, 2001). Under pressure from such institutions as the European Commission (1995), representatives of the accounting profession have sought to provide guidance on the manner in which externalities might be incorporated through, for example, Full Cost Accounting (FCA) (Bebbington et al., 2001). FCA seeks to identify external costs and benefits in order that society may “be better informed as to which decisions would be more likely to make sustainable development achievable” (p. 1). Bebbington et al. (2001), note, however, serious challenges in developing FCA. If it is developed from a ‘business as usual’ position, business may be willing to adopt the technique, but actions to improve sustainability will be limited. If the FCA perspective reveals that current business activities are unsustainable, it may be necessary to “rethink Western style capitalism completely” (p. 1) and business will be unwilling to adopt the technique. The apparent willingness, therefore, of many corporations to adopt “triple bottom line” reporting, which is synonymous with “sustainability reporting”, “social reporting”, and “other terms that encompass the economic, environmental and social aspects of an organization’s performance” (GRI, 2002, p.1), may be regarded with a degree of skepticism.

The triple bottom line extends the perspective of the corporation’s stakeholders beyond investors and creditors and their narrow interest

in bottom line financial performance by introducing the notion of economic, environmental and social performance (Figure 2). The business press is replete with accounts of the success of corporations who have adopted the triple bottom line. In a report headlined “The Results Are In! Triple Bottom Line Benefits Business,” Barrett et al. (2004) refer to recent studies “pointing the way to significant benefits for businesses that adopt a triple bottom line.” Willard’s 2002 *The Sustainability Advantage: Seven Bottom Line Benefits of a Triple Bottom Line* is hailed in the book’s foreword by Heel and Elkington as a book that will be invaluable to corporate leaders and those wishing to convince corporate leaders that “sustainability strategies reap tremendous rewards.”

Tschopp (2003) states that companies issue triple bottom line or similar reports “to meet investor demand, and to gain recognition for actions performed,” and, citing the case of such companies as Nike and Shell, “to rebuild their reputations” (p. 11). In the field of engineering an article by Smith (2004) focused on The Triple *Top* Line (emphasis added) with the word Bottom struck out. In the article Smith refers to sustainability designing “win/win/win solutions for both the short- and long-term effects of design on social responsibility, environmental performance and business results” (p. 24). Sustainability and its reporting through the triple bottom line is thus regarded by many in the cor-

**FIGURE 2** Sustainability Accounting — GRI “Triple Bottom Line”





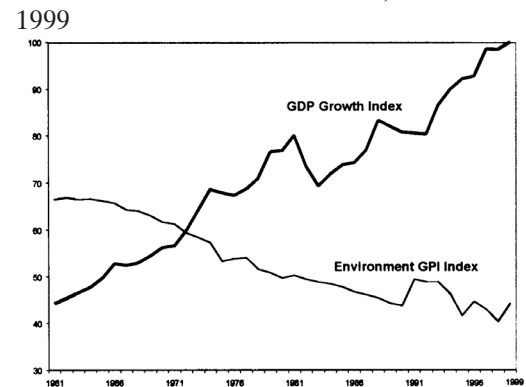
porate world as just another weapon to be added to an arsenal for strategic deployment in the interests of the traditional bottom line. Of course there are many in business who do not support the triple bottom line or indeed who are unaware of it and of GRI sustainability. However, the point is that the term appears to have been expropriated and colonized by business.

In addition to concern about colonization of the term, Norman and MacDonald (2004) critically appraise the very concept and identify fundamental problems with aggregating or rather the impossibility of aggregating scores arising from the diverse indicators, comparability over time and across organizations, and credibility (or the lack thereof) in the absence of generally accepted sustainability auditing standards. They note that because of these factors the triple bottom line is exceedingly easy for firms to embrace. The authors conclude that the triple bottom line turns out to be “Good old fashioned Single Line plus Vague Commitments to Social and Environmental Concerns” (p. 13).

The picture painted so far may appear a little depressing. When we step away from the corporate into the municipal sector, however, an example of the possibilities of triple bottom line reporting appears: The Genuine Progress Indicator (GPI) and the Genuine Progress Index (GPI Atlantic). Each metric seeks to do some justice to a concept of Gross National Happiness, providing an alternative to the “practice of equating progress with economic growth alone” (GPI Atlantic, 2005). Alberta’s approach which has an unabashed community focus is described by Anielski and Winfield (2002) in a study prepared for Environment Canada. Anielski and Winfield (2002) establish a strong case for pursuing a policy of sustainability by showing (Figure 3) the increasing divergence between Environmental Sustainability measured by 17 indicators and GDP in Alberta. The figure shows that while Alberta’s GDP Growth Index climbed from 40 to 100 points during the period 1961 to 1999, the Environment Sustainability Index declined 20 points from just under 70 to under 50.

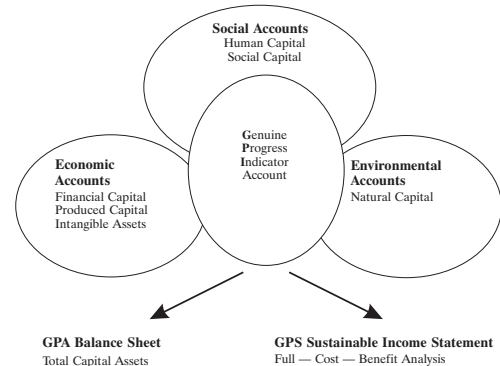
Alberta’s GPI envisages three groups of stakeholders: social, environmental, and economic. As shown in the model (Figure 4), accounts are created for each of the three groups and an index, the GPI, is developed to integrate and provide a “kind of holistic balance

**FIGURE 3** Alberta GPI Environmental Sustainability Index Compared with GDP Growth, 1961 to 1999



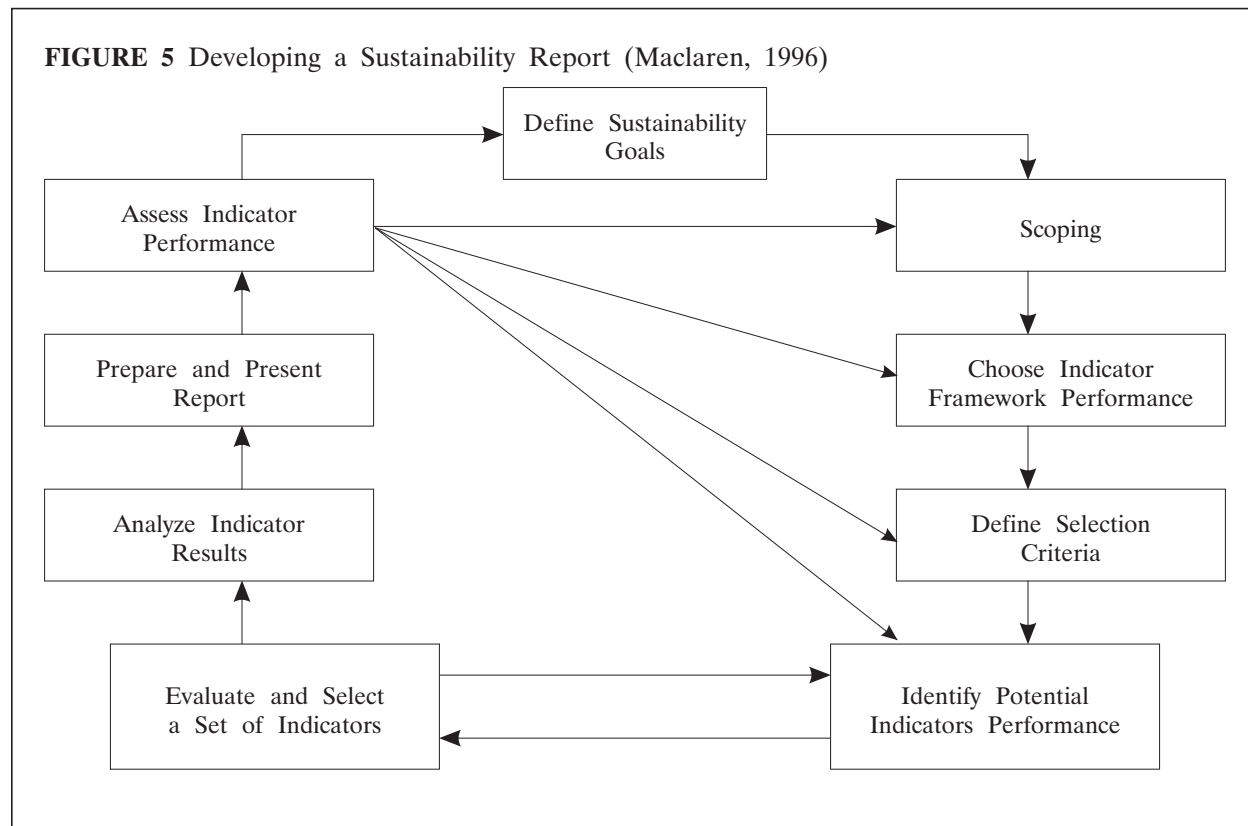
(Alberta GPI Accounts 1961–1999; Anielski & Winfield, 2002)

**FIGURE 4** The Alberta GPI Sustainable Well-Being Accounting System



(Anielski & Winfield, 2002)

sheet” (p. 55). A framework for community environmental quality reporting embraces numerous performance indicators including economic growth, economic diversity, poverty, income distribution, unemployment, free time, life expectancy, infant mortality, crime, educational attainment, oil sands reserve life, wetlands, air quality and hazardous waste.



Despite ten years of progress on sustainability measurement led by the municipal sector, Anielski and Winfield (2002) note that “the emergence of a commonly accepted national framework for community/municipal sustainability indicators and reporting systems is still a good distance from reality” (p. 3). Nevertheless, the authors conclude that Environment Canada can play a critical role by providing baseline data as well as national and community guidance on data collection and reporting protocols. It is perhaps to these initiatives rather than the corporate sector that Aboriginal organizations may turn and contribute to efforts to protect, conserve, and restore their environment and communities and to reassert independence.

**Putting Theory into Practice**

Maclaren (1996) provides a useful and visual framework, consisting of a nine-step iterative process, for communities wishing to adopt sustainability as a goal (Figure 5).

The first and crucial step involves a consensus-based approach to identify how the commu-

nity should appear or be envisaged at some specified future date in order to be regarded as sustainable. A parallel can be drawn between this first step — “defining sustainability goals” — and the practice of formulating strategic objectives and visions in a corporation. However, the strategic objectives described by Maclaren (1996) are markedly different from those adopted by corporations. For such organizations, where investors and creditors remain central, “sustainability” is more likely to be regarded as a vehicle for improving competitive performance than sustaining let alone restoring economies, environments, and communities.

The other steps including scoping and choosing indicator frameworks are briefly described in Figure 6. With a history of stewardship of the environment, Aboriginal peoples may need little guidance in identifying potential indicators (step 5) in the area, for example, of habitat, flora, and fauna. However, recent work by Jones (2003) describing an approach to accounting for wildlife assets including habitats, flora, and fauna may be of interest. The approach described by Jones (2003) was developed during

**FIGURE 6** Developing a Sustainability Report

<i>Steps</i>	<i>Brief Descriptors</i>
1. Define Sustainability Goals	Identify how the community should appear or be envisaged at some specified future date in order to be regarded as sustainable.
2. Scoping	Define the scope of the report by identifying the target audience and the purpose of the indicators.
3. Choose Indicator Framework	Maclaren identifies six general frameworks that can be used for developing sustainability indicators. One of these, a "goal-based framework" draws on identification of the sustainability goals for the community.
4. Define Indicator Selection Criteria	Maclaren suggests among the criteria of good sustainability indicators are indicators that are scientifically valid, representative of a broad range of conditions, responsive to change, relevant to user needs, based on accurate and accessible data that is available over time, understandability and comparability.
5. Identify Potential Indicators	Maclaren suggests the use of "brainstorming" and workshops, perhaps facilitated by experts.
6. Evaluate and Select a Set of Indicators	Evaluate potential indicators against the selection criteria (step 4) in the context of the conceptual framework chosen (step 3).
7. Analyze Indicator Results	Determine whether indicator results show that progress is being made towards achieving sustainability (a sustainability "bottom line" perhaps).
8. Prepare and Present Report	Among many issues identified by Maclaren are providing a description of the meaning of each indicator, historical trends and anticipated trends.
9. Assess Indicator Performance	Are indicators measuring what they are meant to measure?

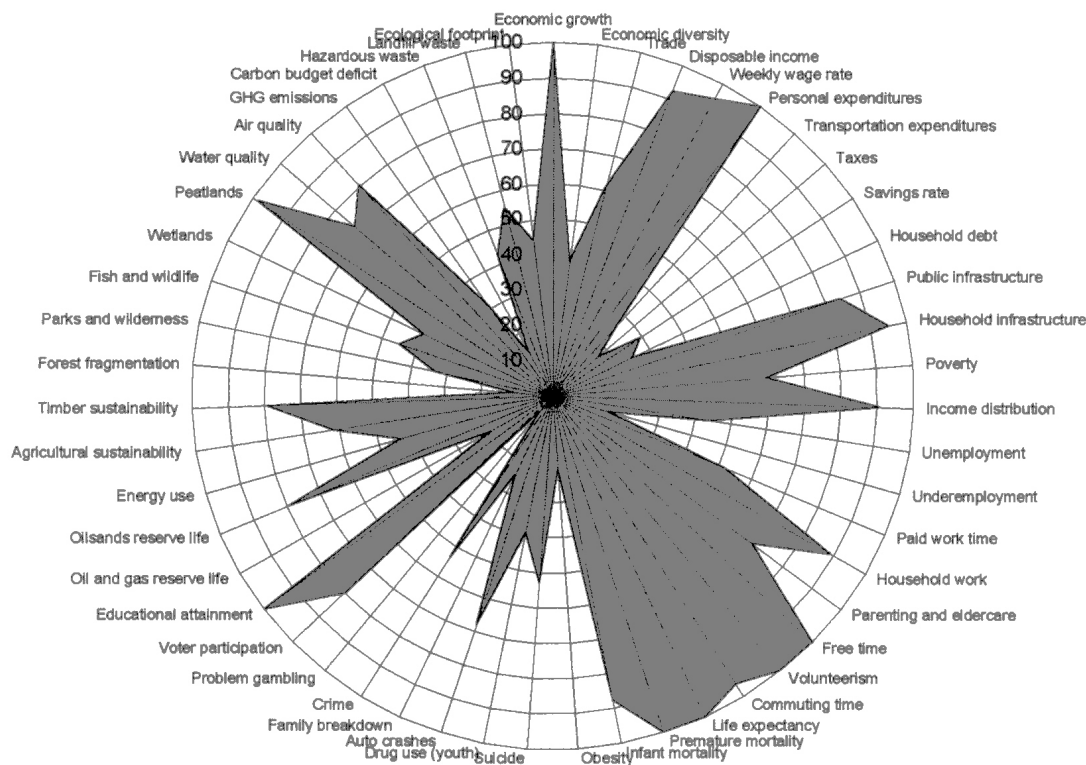
(Developed from Maclaren, 1996)

a study conducted on a 17,400 hectare estate in mid-Wales populated with over 3,000 species of flora and fauna. Jones (2003) identified, operationalized, and evaluated indicators to measure stewardship on the estate using a Natural Inventory model (p.769). Among the habitat, flora, and fauna measured and reported were grassland, moorland, and woodland; birds, butterflies, and mammals; grasses, trees, and rushes. Jones (2003) concludes that while the study was conducted on a small scale, the model has "demonstrated great promise" as a means of monitoring the stewardship of natural assets (p. 782).

When it comes to reporting sustainability, there are many possible formats. One that may provide a particularly appropriate summary or "bottom line" in the context of both Maclaren's bold characterization of sustainability and the sustainability objectives of Aboriginal communities and organizations is the Sustainability Circle (Figure 7). This particular chart (Anielski & Winfield, 2002) provides "the 'condition' statement of the well-being of a society." It provides for the simultaneous comparison of multiple indicators (in this case 51).

Indicators reflecting an optimal state of well-being score 100 points. The shaded area

FIGURE 7 Alberta's GPI Sustainability Circle



(Anielski & Winfield, 2002)

thus shows the extent to which objectives — relative to either a community target, benchmark year, or other best performance benchmark — have been achieved at a particular point in time.

The Sustainability Circle clearly illustrates how the successful achievement of Economic Growth (100%), for example, may be simultaneously accompanied by apparently less success in other areas including Economic Diversity (40%), Oil and Gas Reserves Life (10%), Unemployment (45%) and Problem Gambling (10%) (all figures approximate). In the case of the US, the Sustainability Circle would reveal the hollowness of “success”, for instance, which in a recent report by the United Nations was ranked “highest in both gross domestic product and poverty rates.” At the height of the economic boom in 1999, “one in six American children was officially poor” and “poverty was more acute than in prior years, while income inequity-

bly remained at record levels” (Mintzberg et al., 2002, p. 18).

**Conclusions**

In addition to tracing accounting’s historical role in relation to Aboriginal economies, this essay has unpacked accounting’s persistently colonial role not only in determining the way in which governments and corporations interact with Aboriginal businesses and communities, but also the way in which they evaluate Aboriginal business, political, educational, and economic development. Neu and Therrien (2003) remain vigilant, asking whether modern deals and partnerships really do depart from the old “genocidal practices” of governments, corporations, and their bureaucracies and what are the implications for emerging sovereignty. They ask too: “How are economic globalization and the pressures of ecological brinkmanship and dwindling

resources relevant to these new agreements?" (p. 168). Similarly, Gibson (2000) sees no end to traditional accounting's part in the dispossession of Aboriginal peoples, imposing still "higher levels of accountability" that "act in many cases to deny them access to the social goods and services regarded as rights by non-Aboriginal Australians" — a role masked by a "value-free" discourse that values "economic power ... at the expense of social infrastructure and social interaction" (pp. 290–91). And Dodson (1994) warns of the dangers of past and present silencing, suppression, and injustice: "if the injustices of history are grievous, then of even greater gravity are the injustices which remain entrenched in the attitudes, practices and laws of contemporary states ... the dignity and perhaps even the survival of the human race hinge on the revival of the voices and cultures of the earth" (pp. 18–19; cit. in Gallhofer et al., 2000, p. 382).

Speaking about participatory development, Davis (2003) of the World Bank calls for more accurate measures of the impact of international development on Indigenous communities, especially when existing measures fail to take sufficient account of social and cultural displacements and spiritual and ecological balance. In the interests of broader, more holistic notions of accountability and sustainability, then, industrial society needs to listen to the lessons from Aboriginal ways of knowing, saying, and doing to legitimate and foster a truly sustainable development (Lertzman & Vredenburg, 2005). In changing an unsustainable status quo, RCAP (1996) suggests, "Aboriginal principles of sharing and coexistence offer us the chance for a fresh start" (p. 428). As Grand Chief Harold Turner of Swampy Cree Tribal Council put it, "Our responsibilities to Mother Earth are the foundation of our spirituality, culture and traditions.... Our ancestors did not sign a real estate deal, as you cannot give away something you do not own" (qtd. in RCAP, 1996, p. 436).

Whereas critiquing mainstream business and accounting practices is an important first stage in departing from "business as usual," the next stage must provide concrete alternative solutions. We also have to understand how new accounting tools can assist those involved in Aboriginal economic development adopt alternative economic strategies and make clearer "what counts" (Quarter, Mook & Richmond, 2002) in social, environmental, and cultural terms, elaborating

costs, benefits, and responsibilities based on Indigenous and local knowledge.

Triple bottom line reporting as practised in municipal contexts and in the GPI Sustainability Circle allows community development 'change agents' a way to value and bring into the equation 'externalities' that would otherwise be left unaccounted for. Indigenous knowledge together with the aspirational goals of postcolonial thinking can expand the capacities of the triple bottom line by enabling Aboriginal communities to engage new ways of telling their stories and arguing for change and development of policy — based on time-tested, cultural and spiritual ways of seeing and knowing. Only then will Aboriginal communities be better able to assess the costs and benefits of the partnerships (with corporations or government) they are often encouraged to enter.

The triple bottom line, and especially the Sustainability Circle, when controlled by a community or co-operative, or Aboriginal community-based enterprises, can be enhanced by local and Indigenous knowledge to the benefit of all. Thus transformed, it can help people to think and act outside colonial conceptual boxes that have a habit of entrenching comfortable forms of dependency. Such transformed accounting measures could provide sites of renewal, stories of hope, and ideas for change that will benefit Indigenous and non-Indigenous peoples alike — a postcolonial realm of possibility governed not by an exclusionary and hierarchical Western "either-or" logic, but an inclusive "both-and" perspective that learns from best practices in each culture.

Local and Indigenous knowledge can combine for an enhanced analysis of the value, role, and impact of an organization or business within a community and its larger social and environmental systems. This is particularly important to those interested in community vitality and safety and in "*an economics of happiness*" (Bourdieu, 1998, p. 40) that promises a more inclusive and humane cost-benefit calculus than that offered by mainstream accounting. And the time is right with current efforts to Make Poverty History and the United Nations' Second International Decade of the World's Indigenous People (beginning 1 January 2005) together with UNESCO's proposed priorities, including promoting Indigenous visions of development and sustainability and developing relevant international normative instruments. With Indigenous

knowledge and values at the centre of accounting's authoritative practices, they can do justice to the specificities of Aboriginal experience in Canada, support and sustain Aboriginal aspirations and economies, help Canada live up to its treaty promises to Aboriginal peoples, and forge a truly postcolonial Canadian future with the sort of nurturing relationships and social cohesion connected to healthy people and vigorous economies.

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