ACCOUNTING AND ABORIGINAL PEOPLES
From the Bottom Line to Lines of Relation

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ABSTRACT

According to the Royal Commission on Aboriginal Peoples, rebuilding Aboriginal economies and nations will require "radical departures from business as usual." In the interests of such radical change, this essay traces the role of accounting in obstructing and obscuring Aboriginal peoples' opportunities, achievements, and contributions and explains how Aboriginal thinking and institutions are helping redefine success measures and increase choice by making visible alternative paths and promoting sustainable development for all. Building on ongoing efforts to think and act outside colonial conceptual boxes and celebrate culturally meaningful, holistic Aboriginal economic performance, this essay recommends a double strategy to address the historical impact of traditional accounting on Aboriginal peoples and economies by (a) displacing old paternalistic models that constructed Aboriginal "problems" and (b) respecting and learning from Aboriginal powers, achievement, and measures of success. Only when Indigenous knowledge and values are put at the centre of authoritative practices will accounting 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 post-colonial Canadian.

INTRODUCTION

From the perspective of the Royal Commission on Aboriginal Peoples (RCAP, 1996), the most extensive and expensive commission in Canadian history and the most comprehensive and credible account of Aboriginal peoples in Canada, there is an urgent need to support self-government initiatives in Aboriginal communities by rebuilding and strengthening Aboriginal economies historically disrupted and deprived of land, labour, and resources:

> Self-government without a significant economic base would be an exercise in illusion and futility.... Under current conditions and approaches to economic development, we could see little prospect for a better future.... [A]chieving a more self-reliant economic base for Aboriginal communities and nations will require significant, even radical departures from business as usual. (RCAP, 1996: 775)

Such rebuilding can be achieved only by some radical rethinking of current practices and indices of value — including accounting ones — that sustain "business as usual." Measured by the standards of the United Nations Development Index, the status quo means that Canada performs conspicuously well: from first place rankings to a low of eighth, while the Aboriginal population would rank 68th out of 174 nations (Graydon, 2008). The status quo means that the poverty gap between First Nations and mainstream Canada remains daunting, while only 82% of federal funding ever reaches First Nations who since 1996 have lost 23 cents in every dollar to funding caps (AFN, 2007). The costs of maintaining the educational and socio-economic gaps, according to a 2009 Centre for the Study of Living Standards study, are estimated at $6.2 billion in 2006 and $8.4 billion by 2026. By contrast, if these gaps between Aboriginal and non-Aboriginal people are closed, the combined savings are estimated at $115 billion between 2006 and 2026. Between 2001 and 2026, the estimated cumulative effect of $401 billion on GDP would benefit all Canadians (Sharpe, Arsenault, Lapointe & Cowan, 2009). In the interests of change, this essay traces the role of accounting in obstructing and obscuring Aboriginal peoples' achievements and contributions and explains how Aboriginal thinking and institutions are helping redefine success measures and make visible alternatives obscured by mainstream metrics while promoting sustainable development for all.

Changing the status quo requires alternative approaches, new concepts and discourses, new ways of thinking and talking about Aboriginal economic development and performance in Canada. In tracing Indigenous peoples in the accounting literature, Buhr (2011) argues for a change in the discourse from peoples oppressed by accounting to a "more complex and nuanced accounting history" and a place for Indigenous peoples' "agency and power" (p. 141). Dowling (2005) gives useful direction in unpacking the Western ideology and individualism embedded in the "common sense" of the influential Harvard Project on American Indian Economic Development (2011). Established in 1987 by Stephen Cornell and Joseph P. Kalt, it encourages or even requires imitation of dominant economic and business models. Equally helpful in rethinking Aboriginal economic performance are Newhouse's (2004) critical resistance to the "inevitabilities" and repetitions of the same old (economic) stories of progress, his work on National Aboriginal Benchmarking Committee of the National Aboriginal Economic Development Board, and the Wuttunee (2004) commitment to the balance of the medicine wheel coordinates (physical, spiritual, emotional, and mental).

In this context, current efforts to rethink accounting models and practices need a double strategy to address the historical impact of traditional accounting on Indigenous peoples and economies by (a) displacing old paternalistic models that constructed Aboriginal "problems" and (b) respecting and learning from Aboriginal powers, achievement, and measures of success (Findlay & Wuttunee, 2007). They need to integrate Aboriginal values and views on governance, markets, community development, and social, human, and other capital as well as the overriding importance of "All my relations," a respectful and responsible understanding of relations between humans and their environment. Only when Indigenous knowledge and values are put at the centre of authoritative practices will accounting do justice to the specificities of Aboriginal experience in Canada, increase choice, support and sustain Aboriginal aspirations and economies, help Canada live up to its treaty promises to Aboriginal peoples, and forge a truly post-colonial Canadian. Only then will accounting help address "two serious handicaps" faced by First Nations: "We are paying effectively 'triple' for our infrastructure and receiving only one quarter the economic payoff per piece of infrastructure. The net result — wealth is roughly ten times harder to create on First Nations lands than elsewhere" (FNFII, 2011a).

ACCOUNTING AND THE DISPOSSESSION OF ABORIGINAL PEOPLES

Building on ongoing efforts to celebrate culturally meaningful, holistic Aboriginal economic performance (Newhouse & Peters, 2003; Loizides & Wuttunee, 2005; Findlay & Wuttunee, 2007; Wuttunee, Loustel & Overall, 2007) means renegotiating the theory and practice of accounting. It means recognizing that, for all its authority and much-vaunted independence and objectivity (Everett, Green & Neu, 2003), accounting is neither natural nor neutral (Chew & Greer, 1997;

Collison, 2003; Findlay & Russell, 2005). It is as culturally coded as the work of the Harvard Project. Despite discourses of "reality" and an over-investment in quantitative or "hard" data, meanings and identities are not out there waiting to be discovered, but are actively produced and reproduced by those with the necessary authority and symbolic power to define those realities. As a system of symbolic signs and "social technology," accounting is never merely descriptive; it actively intervenes in and constructs "realities" (Boyce, 2000; Chew & Greer, 1997; Gibson, 2000) — with enormous consequences for the perception of opportunities and choices, decision-making and planning. It is ironic that an empiricist system so invested in observation as knowledge, in the value of quantifying, verifying, standardizing, and predicting, should render so much invisible. Those invisibilities range from "non-economic costs that are not directly quantifiable in money terms" to "the technological invisibility of bads, and ... downplaying ecological impacts" (Boyce, 2000: 27–28) to the economic contributions of "nonmarket work" that the United Nations Human Development Report (1995) estimates at $16 trillion worldwide, while the official global output is $23 trillion (Quarter, Mook & Richmond, 2003: 1).

If some things are rendered invisible, some are rendered unusually visible. For instance, accounting has a habit of producing demands for "increased accountability" and intense scrutiny directed at those represented as "problems" and dependent on the public purse (Quarter, Mook & Richmond, 2003: 10). Such has been the fate of diverse 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; Jacobs, 2000). Such accountability systems put the **(economic)** bottom line before lines of relation, while diverting attention from the accountability of mainstream institutions for undermining Aboriginal economic development by reducing land and resources so that "the land base" was "steadily whittled away over time, to the point that little more than one-third of the acreage remains" (Wien, 1999: 113). Meanwhile, such accounting systems reward mainstream profit-maximizing that adds to the "growing list of social, ethical, environmental and political problems" (Gray, Owen & Adams, 1996: 2).

Accounting is a system, then, that encodes the western individualist assumptions of neo-classical economic theory and what counts for success and happiness. As Smith (2000) has argued, neo-classical economics has been especially threatening to Indigenous ways of knowing, turning "thinking from the circle to square boxes" and promoting an "emphasis on competition rather than on cooperation, on the individual rather than on the collective, on regulations rather than on responsibility" (p. 211). The result is that it puts Gross National product (GNP) or Gross Domestic Product (GDP) above systems of value that others might prefer. Gross National Happiness, for instance, coined in 1972 in Bhutan has promoted in turn new measures of wellbeing such as the Genuine Progress Indicators (GPI) developed in 1995 by Redefining Progress, the San Francisco think-tank (Bakshi, 2005); Atlantic Canada's Genuine Progress Index; and Alberta's Genuine Progress Indicator and Sustainability Circle (Anielski & Winfield, 2002; Findlay & Russell, 2005). And neo-classical 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" (Gibson 2000: 294–95).

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 as much social, cultural, and ecological as economic and who remain accountable not only to governments and the public purse but also to community members — and to the land and the Creator (Ivanitz, 2001). Thus, financial reports become "at best misleading" and at worst represent a cover-up of ongoing Aboriginal disadvantage (Gibson, 2000: 302). What is worse, such restrictive accounting measures leave the public feeling Aboriginal groups are unusually advantaged as well as insufficiently accountable (Gibson 2000), even though, an AFN (2004) report shows that the average Canadian gets services worth two-and-a-half times more than those received by First Nations, while only three percent of 557 financial management audits of First Nations, 2002–2003, required remedial action. The Auditor General of Canada, Sheila Fraser, has argued in successive reports that an undue reporting burden on First Nations (and a lack of outcome based performance measures) means that resources are used that "could be better used to provide direct support to the community" (Canada, 2002).

Adding to work elaborating accounting's "production of a calculative knowledge of imperialism" (Davie, 2000: 331), Neu and Therrien (2003) show how accounting "was central to maintaining the imbalance of power between settler society and Indigenous peoples, while allowing bureaucrats to govern from afar. This is a power that in the end may rival even tanks and heavy artillery" (p. 31). Such work witnesses the devastating impact bureaucratic practices and quantitative methods have had on Aboriginal communities, isolating them geographically in the interests of settlement and commerce, destroying communal and co-operative practices, representing them as a "problem," and imposing mainstream institutions without relevant tools.

These and other writers are exposing the historical privileges of mainstream logic that benefited Western capital and economic individualism, legitimating settler claims to land and resources while both depending on **and** dismissing Aboriginal people and knowledge as inferior and in need of western civilization (Gibson, 2000; Gallhofer, Gibson, Haslam, McNicholas & Takiari, 2000). They underline that, in order to reconstruct the value of accounting, we must consider those sites where

- Indigenous knowledge was devalued and suppressed;
- Indigenous peoples and communities were subjected to assessment and valuation by outside "experts";
- Indigenous political and socio-economic systems were marginalized and destroyed in the name of Western economic ideologies and accounting practice.

These sites are not only sites of dispossession; they are also sites of resistance and contestation: theoretical and real places where Indigenous people can reclaim their historical stories and make real their place and power in the colonial and post-colonial processes — and make a difference in Western accounting. They provide sites of renewal, where stories of dispossession may be replaced with hope and ideas for change that will benefit Indigenous and non-Indigenous peoples alike — a post-colonial 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.

CHANGING ACCOUNTING MODELS

> Enlightened business leaders recognize that their reputations and even their bottom lines are intimately tied to good corporate citizenship. (Then UN Secretary General Kofi Annan, cited in Frost, 2004: 1)

The time is right to indigenize accounting indices, socializing further accounting models that have been under pressure over the past 70 or more years. If accounting has never been "socially neutral," social accounting and auditing within the broader domain of corporate social responsibility (CSR) and corporate citizenship have emerged to underline and make visible "social variables" (Quarter, Mook & Richmond, 2003: 3). Despite the diversity of size, shape, and structure of organizations, many have an interest in social accounting, reporting, and auditing to assess performance because they confront the same challenges of "reputation and legitimacy" (Raynard, 1998: 1471). Macfarlane (2004) argues that as recently as a generation ago, "few people would have had a very clear idea of what you were talking about had you mentioned corporate social responsibility (CSR)." In fact, many would have seen such formulations as oxymoronic as "socialist efficiency." They would have limited the responsibilities of a corporation to philanthropic gesture subordinated to "one thing: profit" (p. 45). Today more businesses are recognizing in a social audit two important functions: "an accountability mechanism and a management tool for learning about and responding to stakeholders, to see if what a company is doing measures up to its values" (David Simpson cited in Arnot, 2004: 6).

If businesses used to think in terms of ethics **or** profits and some currently offer little more than window dressing — "a public relations device designed to throw sand in our eyes" (G. Monbiot, quoted in Frost, 2004: 1) — or clearly subordinated supplementary information in complying with new social accounting measures, many are increasingly recognizing that their own interests cannot be separated from those of other stakeholders. In short, they recognize that ethics **are** profits. Some also recognize that clean water and air are "not strictly 'environmental' issues. They are *business* issues" (Manning, 2004: 9). In this context, taking care of the triple bottom line (Elkington, 1998) — economic, environmental, and social performance — "is key to success, even survival, in today's competitive business climate" (Manning, 2004: 9). The result is that businesses have been moving in CSR and sustainability reporting from a fragmented to an integrated strategic approach, from a cosmetic approach involving charitable deeds to an innovation opportunity (Porter & Kramer, 2006; Kramer & Kania, 2006).

Today, prompted by increasingly diverse stakeholders demanding transparency and accountability in a global risk society, accountants realize that is important to make visible all of the "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: 1). On a large scale, these externalities include pollution, discrimination, the destruction of natural habitats, employee layoffs or illnesses, and the exploitation of natural and human resources, including Indigenous knowledge and land (Battiste & Henderson, 2000). On a smaller but no less significant scale, they may relate to the cost of losing a family business in the community, or the closing down of a family farm in a prairie province.

Thus, social accounting has importantly added to discursive space for debate opened by the crises 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). Meantime, businesses are noting the ways that consumers view the impact of business activities on the natural and social environments, realizing that there is profit and a benefit to being socially accountable — especially when the consumers make socio-economic choices that affect the corporation's bottom line. GlobeScan's annual Corporate Social Responsibility Monitor, for instance, shows 83 percent of Canadians believe that corporations should go beyond their traditional economic role, while 51 percent claim in the previous year to have punished a socially irresponsible business (cited in Macfarlane, 2004: 46).

Responding to CSR considerations, social accounting and social auditing work to make a broad range of actions and contexts visible by expanding the ways in which organizational financial accountants address interests other than those of shareholders or other financial investors and value the non-financial costs and benefits — the externalities — of an organization's interactions with stakeholders, including customers, employees, governments, interest groups, and the larger natural and cultural environment. In short, social accounting is "what you get when the artificial restrictions of conventional accounting are removed" (Gray, Owen & Adams, 1996: 11), bringing into the equation that which is excluded by economic reductionism or the "truths" of mainstream accounting.

Despite such advances in thinking and practice, the good news is by no means universal. A 2004 Conference Board of Canada (CBC) study registered only 68 percent of 300 companies reporting. In addition, of the possible 60 factors across 5 categories — human resources, environmental issues, community issues, human rights issues, governance issues — listed by CBC, the average company reported on only 12 percent of the factors, a figure underlining a marked discrepancy between claims about CSR actions and public reporting. The most comprehensive reporting was to be found in industry sectors like mining, forestry, and chemicals facing public pressure to act and in sectors like banking facing regulatory incentives (McFarland, 2004).

Still, Savitz (2004) commends the reporting so necessary to public debate as "a necessary condition of being sustainable — it holds companies accountable." Candid reports merit our support, he argues, while we should remain alert to hypocrisy hiding regulatory violations and fines in overly positive comparisons with the competition or in acts of omission that ensure infractions do not even register (pp. 1–2). In sum, communication of CSR should itself be subjected to such CSR reporting principles as balance, comparability, accuracy, timeliness, transparency, clarity, and reliability (Global Reporting Initiative, 2011) or the "four capital model" — human, social, financial, and environmental — promoted by the U.K. think tank New Economics Foundation (Raynard, 1998). In addition to the social audit's lessons about the interdependencies among staff, producers, and consumers, the latter model has resulted in the "culture audit" demonstrating internal factors affecting organizational performance (Raynard, 1998: 1473–75). To ensure diverse participation, open dialogue, cultural commitment, and effective measurement, the New Economics Foundation has established principles of good practice — Inclusivity, Communication, Embeddedness, and Comparability — that have been adopted by the Institute of Social and Ethical Accountability (Henriques, 2000). Most importantly, these enhanced accounting practices critically "remind us what matters and focus attention upon what is of value to us" (Gallhofer et al., 2000: 392).

And it is not only consumers and employees who are rewarding or punishing corporate citizens. A recent development in CSR is Socially Responsible Investing (SRI), showing the "'hidden,' yet increasingly tangible benefits of environment performance" (Manning, 2004: 13). The Corporate Knights, a Canadian magazine dedicated to CSR, launched its SRI guide in 2003: "Making investment decisions based on social/environmental criteria be they punitive to laggards or beneficial to leaders, and/or using investor influence to engage companies to operate in a more sustainable manner that is in everybody's interest" (p. 16). Investors can use information on a corporation's performance to 'engage' companies to continue to do what they are doing, or change the way in which they do business. Corporations are evaluated through negative and positive screens. Negative screens describe corporate activities that are anti-social and anti-environmental, such as the promotion of tobacco or alcohol, the use or production of weapons, human rights abuses, and participation in nuclear activities. Positive screens describe corporations that promote environmental sustainability, employee relations, gender equity, animal welfare, and community (including Aboriginal) relations.

However, analysts argue that while "negative screening might make you feel good" (Corporate Knights 2003: 17), and "positive screening relies on directing capital to the good guys," negative and positive SRI screening "exert, at best, a passive influence on corporate practice. Screening makes a statement, but shareholder action makes a difference" (p. 21). They argue that "[f]or every dollar that is withheld by socially responsible investors, there are seven ready to pick up the slack" (p. 17), noting the exceptional impact that SRI investors had on South Africa's economy and ending Apartheid. In addition to screening, the impact of SRI comes primarily from shareholder activism in the boardrooms of corporations in need of change.

In a less visible but equally meaningful way, the understanding of accounting is also broadening as a result of changes occurring in the Indigenous world, and especially an Indigenous renaissance and growing participation in the economy spawned and supported by educational initiatives (Findlay & Wuttunee, 2007). States and corporations need to recognize Aboriginal rights and relevant laws and regulations (Blaser, Feit & McRae, 2004) and build on the Maori successes in making Treaty obligations auditable (Jacobs, 2000). Not only do accountants now have to grapple with the valuation of items included in land claims negotiations, but they also have to take into account the value of the traditional, treaty, and social economy, of self-government and self-determination, the use and so-called misuse of government funds in Aboriginal organizations, forms of dependency (or the welfare economy) produced by government funding. They also have to assess the costs and benefits of public-private partnerships; of dams and flooding; of tourism, recreation, and gambling; of forestry, fishing, and mining; of resource regulations and traditional ecological knowledge; of volunteer contributions and personal, organizational, and community advancement; and of an emerging and youthful Aboriginal population.

And there are those who celebrate how much environmental accounting can learn from Indigenous cultural practices and perspectives, especially contextual and holistic understandings of complex realities, even if their discourses of exploration, discovery, and recovery are jarring in this regard (Gallhofer et al., 2000). Meanwhile, those involved in Aboriginal economic development are looking to the opportunities afforded by social accounting and social auditing to escape the "one size fits all" models imposed by the Indian Act (Wien, 1999: 112) and to acknowledge and value Indigenous knowledge and traditional views of the use of land and community involvement (Wuttunee, 2004). This information, in turn, assists those involved in business ventures, particularly when discussing assets and negotiating partnership agreements. It provides, for those involved in Aboriginal political, community, economic, and business development practical and Indigenous alternatives to "business as usual."

ACCOUNTING FOR THE INDIGENOUS HUMANITIES/REENTERING INDIGENOUS KNOWLEDGE

> This conflict between the principles of self-determination and the bureaucratic requirements of financial accountability arises because Aboriginal organizations often have culturally derived goals which may be difficult to quantify ... [and] conflict with accounting rules that are based on economic rationalistic principles. The conflict between accounting and Aboriginal culture may be expressed in terms of conflict between accountability to the principal and to what Laughlin (1996) calls "higher principals." (Chew & Greer, 1997: 283)

Accounting continues to play a major role not only in the way in which governments and corporations interact with Aboriginal businesses and communities, but also in the way Aboriginal business, political, educational, and economic development initiatives and programs are evaluated and promoted. Indigenous knowledge (IK) provides a central point of departure from current practices of economic and business development and accounting in Aboriginal communities. Like Battiste & Henderson (2000), Greaves (1994) highlights a history of IK appropriations for profit and the need to protect IK:

> Indigenous knowledge, historically scorned by the world of industrial societies, has now become intensely, commercially attractive. Indigenous societies find themselves poked, probed and examined as never before. The very cultural heritage that gives indigenous peoples their identity, now far more than in the past, is under real or potential assault from those who would gather it up, strip away its honored meanings, convert it to a product, and sell it. Each time that happens the heritage itself dies a little, and with it its people. (p. ix)

He also suggests, however, that IK can be used by Aboriginal economic development officers and institutional leaders and managers to benefit the entire community, and not just individuals or corporations:

> to seek intellectual property rights (IPR) for indigenous people is to seek a legally workable basis by which indigenous societies would *own* their cultural knowledge, *control* whether any of that knowledge may be used by outsiders, and for permitted uses, require acknowledgement as its source, and a *share* of any financial return that may come from its authorized commercial use. (p. 4; italics in original)

Looked at from this perspective, IK can expand the accounting discourse, so that Indigenous businesses and managers can "see" opportunities and value in their communities and institutions that are hidden from sight when viewed from a mainstream perspective. In this work, accounting can usefully build on the First Nations Financial Management Board (FMB) on financial management and accountability. The FMB is working toward developing financial management standards and administrative capacity within First Nations to support economic and community development (FMB, 2011). It is but one of four institutional innovations — a finance authority, a tax commission, and a statistical institute are the others — associated with the First Nations Fiscal and Statistical Management Act (FSMA), which received Royal Assent on 23 March 2005 (Buhr, 2011). Working with the Aboriginal Financial Officers Association Canada and the Tulo Centre of Indigenous Economics, the FMB is identifying and delivering opportunities for capacity development (FNFII, 2011b). It can learn too from Aboriginal think tanks like the one that produced an economic blueprint for the Anishinabek Nation (Tarbell et al., 2008) and Aboriginal institutions and organizations like the Aboriginal Financial Officers Association of Canada and its *Journal of Aboriginal Management* which shares tools such as comprehensive community planning (Wade, 2008) and the Aboriginal performance wheel as a performance reporting mechanism that supports First Nations self-governance (What is Performance Reporting, 2008).

Accounting can also learn from initiatives across disciplines and professions (Chew & Greer, 1997; Gallhofer & Chew, 2000, for example), including the interdisciplinary, intercultural, and international practices of the Indigenous humanities (Battiste, Bell, Findlay, Findlay & Henderson, 2005; Findlay, I., 2003; Findlay, L., 2000) articulated and animated by colleagues at the University of Saskatchewan. With a critical mass of internationally renowned Aboriginal faculty and a 10-percent Aboriginal student population, the Native Law Centre of Canada, Aboriginal Justice and Criminology programs, the Aboriginal Education Research Centre and Learning Knowledge Centre, and Indian Teacher Education Program, Aboriginal Initiatives in the Edwards School of Business, and the Indigenous Peoples programming in the Extension Division, the University is uniquely well placed to advance this work. The Indigenous humanities underline the value of (inter)relationships and the increasing importance of cultural categories in contemporary societies: in conceptualizing social, political, and economic processes; in reconceiving identities, markets, governance, citizenship, and human and social capital; and in rethinking the value of different ways of knowing. In the context of globalization, resource depletion and environmental degradation, and other such threats to shared commitment, those associated with the Indigenous humanities are not undone by cults of individual or collective impossibility. Instead, they offer cultures of possibility and co-operation that build much-needed capacity to respond to crises, while encouraging others to develop their own versions and add dimensions of which we have as yet no inkling.

Instead of "exploiting" Indigenous knowledge for the profit of the same old beneficiaries, workers in the Indigenous humanities (whether Aboriginal or not) work collaboratively, dismissing neither mainstream learning nor Aboriginal ways of knowing, but bringing them into dialogue and critical relationship in interdisciplinary and intercultural practice. We do so understanding how we have all been disfigured (though not in the same way or to the same extent) by a colonial history that has taught us how to reproduce hierarchy and disadvantage, how to show deference to highly specialized "experts," and how to commodify and compartmentalize so as to rationalize the most irrational of beliefs and behaviour.

In the Indigenous humanities we refuse to be confined by the old colonial categories of identity and relations that would keep us behind walls of ignorance. Instead of overvaluing the distance, disinterest, and "hard" skills associated with expertise, we value relationships, local and experiential knowledge and work to reconnect that which has been disconnected or fragmented by colonial thinking (Battiste et al. 2005). Through our work in and with Aboriginal communities and institutions, it is clear that many of the valuable human resource practices, features of organizational culture, Aboriginal traditions, and relationships with their broader communities need to be brought to the heart of accounting practices to support and not subvert their vision. We work together to respect, learn from, and **internalize** lessons from theory and practice, from Indigenous knowledge in all its diversity, recognizing the specificities of different histories and seeing value where others may not even have looked — in the lines of relation and not only in the bottom line. Only then can we give more than token respect to different knowledge with different measures of value and success, deriving strengths from them and giving real meaning to diversity in work and other places.

PUTTING THEORY INTO PRACTICE

Putting theory into practice means building on best practices available — there is no empty territory or terra nullius here — and "seeing" value where few have looked before whether they are Aboriginal organizations or corporations working with/in Aboriginal communities. It is as important to articulate commitments and investments in practical, accountable behaviours as it is to monitor the communication or rhetoric of reporting. For Manning (2000), this means commitments at the heart of corporate culture, having policies known and valued inside and outside the organization, partnering with environmental groups, and anticipating and exceeding regulatory requirements.

It is clear, from a reading of corporate and not-for-profit websites, annual, sustainability, and other reports, speeches and press releases, that a large and increasing number of organizations feel it is important to highlight and showcase the positive impact that they are having on Aboriginal peoples, institutions, and communities. Among those organizations are those in mining industries, forestry companies, government departments and corporations, churches, fisheries, banks, wholesale and retail outlets and stores, police forces, educational institutions (including K-12 and colleges and universities), health providers, research consultants, chemical firms, and other organizations required to do business according to federal government procurement policies. However, as Manning (2004) suggests too, many of these organizations are highlighting their participation in Aboriginal communities to meet reporting requirements, public pressure, and other incentives (TD, 2009). Or, like those claiming sustainable development commitments, they are motivated by "morality, compliance, or opportunity" (Willard, 2002: 11). In particular, it seems as if a number of the organizations citing CSR in Aboriginal communities and relations are doing so in order to

- sell goods and services (including education) to a growing Aboriginal market;
- access and exploit natural resources located on or near Aboriginal lands;
- redress past wrongs of their industries/institutions to Aboriginal peoples;
- meet diversity targets in their organizations
- hire Aboriginal employees to replace aging and retiring baby-boomers;
- attract Aboriginal workers to jobs located in places where Aboriginal people make up the majority of the population, saving on recruitment and turnover costs.

Not all of the organizations and corporations that report they are doing good things in Aboriginal communities, with and for Aboriginal peoples, actually do what they say. Many corporations enter into relations with Aboriginal communities to control the way socially responsible activities are planned, described, defined, and operationalized. News stories and first-hand accounts often contradict their Aboriginal-CSR corporate communiqués. Often the benefits of corporate activity within an Aboriginal community are directed to certain individuals or leaders within the community, while the rest of the community membership loses out on the business partnership. Often the benefits of the business partnerships end when the business activity at hand comes to an end. Corporations continue to promote their CSR activities within Aboriginal communities weeks and even years after they have left the community. If resource-rich areas can derive economic benefit from employment and services (Hilson & Murck, 2000), Cheshire (2010) has traced in a very relevant Australian context the increasing power of mining companies to impact community well-being and a relationship characterized more by patronage "inspir[ing] deference and dependence" than the "autonomy and empowerment" promoted in the rhetoric of partnerships (p. 14). The result of a growing reliance on "fly-in, fly-out" practices (together with reduced state support) is a failure "to become part of the economic and social fabric of the regions" or to live up to the "sustainable development" claims of CSR (pp. 15, 19). Aboriginal communities and institutions often lose in multiple ways as a result of such corporate CSR activities. For example, large corporations aggressively recruiting Aboriginal employees and managers may actually headhunt and lure valuable Aboriginal employees and managers away from their jobs in their own communities, leaving vacancies communities and Aboriginal organizations find difficult, if not impossible, to fill (Loxley, 2010).

Such companies can learn from the practices of one Aboriginal business — Pat Turner's ET Development — and its legacy in Aboriginal communities in Manitoba. Before ET Development leaves a community, Turner ensures that at least two community members are trained to operate the equipment. Though such a practice is uncommon within the industry, ET Development takes pride in its relations and its reputation for modeling entrepreneurial behaviour for the young people, for training and making opportunities available to unemployable people, and for leaving a community with newly developed expertise and resources — all of which are important qualitative indicators of success (Findlay & Wuttunee, 2007).

WINNING AWARDS

For those corporations and institutions that claim to participate in Aboriginal communities in socially responsible ways, legitimacy and reward await. Corporations are evaluated for their corporate social responsibility in a number of ways, but three major sources of investor information include the FTSE4Good Global Index, the Dow Jones Sustainability Index (DJSI), and the Jantzi Social Index (Jsi). The FTSE4Good Index Series is "designed to measure the performance of companies that meet globally recognized corporate responsibility standards, and to facilitate investment in those companies" (FTSE The Index Company, 2009). The DJSI assesses 64 industry groups in 33 countries, choosing the top 10% of the 2500 largest companies in the index. The Jantzi Social Index (Jsi 2009) represents the behaviour of a portfolio of stocks in companies in Canada that a socially responsible investor might purchase. In addition, the Corporate Knights (2009) rank the Best 50 Corporate Citizens in Canada based on scores in seven categories including product safety and business practices, international stakeholder relations, environment, employee relations, community (Aboriginal), financial, and corporate governance. The Corporate Knight's 2007 study of Aboriginal Relations ranking resource industries found that, despite policies for positive relations, many companies betrayed "a dated frontier mentality" (cited in TD, 2009). Of 28 companies, only three had an Aboriginal member on their boards. Suncor ranked first was the only oil and gas company with an Aboriginal board member (TD, 2009).

Aboriginal organizations and organizations that support Aboriginal economic development in Canada also recognize corporations for acting in responsible ways. For example, the Canadian Council for Aboriginal Business (CCAB), a not-for profit organization funded entirely by the private sector, has created a Progressive Aboriginal Relations (PAR) program with "performance benchmarks to assist in the development of mutually beneficial relations with Aboriginal people" (PAR, 2011) that recognizes and rewards leaders in understanding and accessing the fast-growing Aboriginal sector of the Canadian economy (CCAB, 2011). Its February 2009 report, *Achieving Progressive Community Relations*, analyzed relations among 38 companies and Aboriginal communities with mostly positive findings.

There are dozens of corporations that work in and with Aboriginal communities that rank highly on the Corporate Knights, DJSI, Jsi, and other lists. Despite the obvious self-interest of corporations developing and promoting socially responsible activities within Aboriginal communities, a growing number of the major corporations are working to enhance their corporate social responsibility by learning from and respecting Indigenous knowledge.

For example, the Cameco Corporation, the world's largest, low-cost uranium producer providing almost 20 percent of the world's uranium demand, was ranked 29th in 2004 by the Corporate Knights, for the active role it plays in Aboriginal employment, education, and community relations. In 2002 it was recognized by PAR, enabling it to use the PAR hallmark on all of its corporate communications for one year. In 2009 it was ranked second behind Suncor Energy by Jantzi Research (TD, 2009). Expectations have risen with the hiring of Gary Merasty, former grand chief of the Prince Albert Grand Council, as Vice-President Corporate Social Responsibility.

Nexen Inc., a Canadian-based global energy and chemicals company, has as one of its primary goals "creating mutually beneficial relationships with Aboriginal people in communities located near our Canadian operations." Nexen's "guiding principle is to encourage and harness the capacity of Aboriginal people to participate in our operations and share the economic benefits of development near their communities" (Nexen, 2011). It does this by pursuing and supporting Aboriginal employment and education opportunities through, for example, its Aboriginal Educational Award Program and by partnering in the Aboriginal Leadership and Management Program at the Banff Centre and sponsoring the National Aboriginal Achievement Awards. Already in 2011, it has been recognized by Corporate Knights as one of the Global 100 Most Sustainable Corporations as well as by Mediacorp Canada as one of Alberta's top 50 Employers. In 2010, Nexen received seven reporting and other awards. Still, as of 2011, it has no Aboriginal board member and only one woman (Nexen, 2011).

The Bank of Montreal (BMO) began taking a serious interest in Aboriginal relations in 1992 with the release of its Aboriginal employment report to employees, reissued in 2004. According to Tony Comper, President and CEO of BMO, the report "prompted a series of direct and ongoing initiatives aimed at recruiting and preparing Aboriginal candidates for employment at BMO, and undertaken in close partnership with Aboriginal educators and counselors" (2004: 2). The bank's activities include the formation of sharing circles designed for learning and sharing ideas related to diversity, and sponsorship of Aboriginal programs at universities and other educational institutions. Linking diversity and business strategy, the BMO leadership tracks the success of their Aboriginal initiatives with "business plans [that] include goals for hiring, retaining and supporting Aboriginal people; and meeting these goals became part of a quarterly reporting system and a factor in annual performance reviews" (p. 3).

Still, we need to bear in mind Yakabuski's (2008) warning that CSR can be "more theory than reality" and "a tool for green-washing" used by BP and Encana among others (p. 68). Despite a 2005 Texas explosion killing 15 and injuring 180, a 2006 lethal oil spill, charges and fines, BP still managed to be celebrated by *Fortune* as the most "accountable" company. Despite its lofty claims in its 2006 CSR report, Encana sent "a menacing letter" to beneficiaries of its financial support demanding favourable input into public consultations on oil and gas drilling (Yakabuski, 2008: 68).

If some are rewarded that do not deserve, we need to ensure visibility and reward for deserving CSR activities among Aboriginal organizations who are developing their social accounting and reporting practices, adding qualitatively, and redefining accountability in their own terms so as to enable their own and other Aboriginal organizations. In resisting mainstream performance measures, they are putting community values at the centre of things (Blaser, Feit & McRae, 2004). It remains to be seen how helpful the Common Government Reporting Model (effective January 1, 2009) will be to First Nations in that regard, even with significant Aboriginal input in the First Nations Study Group (2008).

An important example of compelling measures is Neechi Foods, a worker co-op in Winnipeg, which since 1989 has been balancing commercial viability with social responsibility, helping stabilize community by reducing income leakages and dependence on external markets. If some argue that such social responsibility is a luxury that only big business can afford, Neechi shows otherwise (Findlay & Wuttunee, 2007). Operating according to these principles, Neechi promotes healthy living, nourishes a supportive workplace, encourages member participation, and strengthens Aboriginal pride:

1. Use of locally produced goods and services
2. Production of goods and services for local use
3. Local re-investment of profits
4. Long-term employment of local residents
5. Local skill development
6. Local decision-making
7. Public health
8. Physical environment
9. Neighbourhood stability
10. Human dignity
11. Support for other CED initiatives

Such has been the impact of Neechi that the general Manitoba CED community and the government CED secretariat have adopted the Neechi framework to assess their own initiatives (Findlay & Wuttunee, 2007). In revising practices and sharing their initiatives, they are helping others see values that had remained invisible within mainstream measures and begin their own journey to sustainability.

The Aboriginal Financial Officers Association of Canada's annual Aboriginal Youth Financial Management Conference Awards is another step in the right direction. One 2008 winner, Geordy Marshall of Eskasoni High School, Nova Scotia, puts cultural values at the heart of things. He lists Mi'kmaq immersion as his top priority in a plan to turn his "community green" and establish a "center of possibilities" to encourage youth to see diverse futures beyond the too narrow options of nursing, teaching, and trades (Marshall, 2008: 41).

CONCLUSIONS

This essay has documented the ways that mainstream accounting has undermined and oppressed Aboriginal peoples and their economies, rendering invisible both their contributions that do not fit narrow economic indices of value and persistent disadvantages Aboriginal peoples face compared to the average Canadian. And accounting has achieved as much while placing unusually onerous reporting burdens on Aboriginal organizations constructed as unduly advantaged and insufficiently accountable. If critiquing mainstream business and accounting practices is an important first stage in departing from "business as usual," the next stage means providing concrete alternative solutions. In this task, Aboriginal thinking and institutions are importantly helping theorists and practitioners revisit and rewrite commonly held views of our natural, cultural, and social environments and begin the process of redefining indices of value to make clear where "the real waste" lies: "in maintaining the status quo and ignoring the benefits that can be derived through investment in self-government" (AFN, 2004).

If accounting has undermined Indigenous peoples and communities, an Indigenous renaissance and increasing participation in the economy is changing the way we do business and how we measure success. New accounting tools attuned to Indigenous and local knowledge are assisting those involved in Aboriginal economic development adopt alternative economic strategies — such as a co-operative approach — and make clearer "what counts" (Quarter, Mook & Richmond, 2002) in social, environmental, and cultural terms. This is the double strategy of Indigenous thinkers in Canada and elsewhere, of the Indigenous humanities, and of the AFN 2004 report — a strategy based on an inclusive "both-and" logic rather than an exclusionary and hierarchical Western "either-or" logic.

Although the task of dispelling the myths that have obscured Aboriginal successes and sufferings is "a cruel and unjust blow" further burdening Aboriginal people, "the need exists." In dispelling the myths that have sustained "400 years of discrimination" and "conditions of poverty beyond the imagination of most Canadians" (AFN, 2004), social accounting and social auditing offer another set of tools. Those tools allow community development 'change agents' a way to value and bring into the equation 'externalities' that would otherwise be left unaccounted for — including the environmental, social, and cultural costs and benefits of doing business in Aboriginal communities — factors that "literally count for nothing in the GDP. Can't we find a better measure?" (Cameron, 2005).

In the interests of better measures, Indigenous knowledge together with the aspirational goals of post-colonial thinking is already expanding the capacities of social accounting and auditing 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. And we know, "in theory and in reality," that success happens when "communities are allowed to develop the institutions and ways of operating that reflect the community's own intrinsic values and when people feel part of the ongoing development of the community" (AFN, 2004). In this work, accounting can usefully build on the work of Newhouse (2004), Wuttunee (2004), and Jacobs (2002), the AFN (2004), and the First Nations Financial Management Board (FNB) on financial management and accountability and other institutions of the First Nations Fiscal and Statistical Management Act (Buhr, 2011).

Only when Aboriginal values are at the centre of accounting practices 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. Only then will accounting do justice to the specificities of Aboriginal experience in Canada, increase choice, support and sustain Aboriginal aspirations and economies, and forge a truly post-colonial Canadian future with nurturing relationships, healthy people, and vigorous economies. Only then will the economic, social, cultural, and environmental costs of an unsustainable status quo become clearer to all.

The social accounting and auditing process, 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. Social accounting and auditing, thus transformed, can offer a potent means of thinking and acting outside colonial conceptual boxes that have a habit of entrenching comfortable forms of dependency. Local knowledge and IK 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 communities — Aboriginal or otherwise — that are concerned about the way in which business has impacted on their lifestyles, and are interested in clarifying the value of business and economic alternatives related to freedom of choice, happiness, self-worth, community vitality, and safety — in building lines of relation and not only the bottom line.

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