Exploring the relationship between accounting and culture: A cultural field perspective.

Abstract

Purpose

The purpose of this paper is to explore the intricate relationship between accounting and culture, focussing on how indigenous values and communal economic structures of smaller Pacific Island nations influence accounting practice.

Design/methodology/approach

This qualitative research focuses on Fiji and the Solomon Islands, collecting data from multiple sources encompassing interviews, informal conversations, secondary literature, and archival records. The paper utilises the cultural field framework to unravel the complexities of the relationship between accounting and the cultural contexts (field) in which it operates.

Findings

The findings provide unique insights into different interpretations of accounting and accountability through two distinct cultural lenses – western and indigenous. Indigenous accounting systems have thrived for centuries, serving as integral components of the diverse cultural heritage and economic activities of indigenous communities. The findings highlight the need for cultural sensitivity of accounting to help bridge cultures and shape a better world.

Originality/value

This study contributes valuable insights by addressing knowledge gaps in how accounting functions within specific cultural fields, enhancing our understanding of its interaction with indigenous practices and governance. The study supports the need for accounting to recognise the importance of indigenous cultural perspectives, adapt to cultural sensitivity, and integrate varying cultural norms and values into accounting practices operating in different cultural contexts to make an impact.

Key words

Accounting and culture, Cultural field, Indigenous, Western accounting systems, Melanesian, Pacific people.

Introduction

The history of accounting illustrates that accounting is shaped by its surrounding environment (Perera, 1989a). Over time, societies have either cultivated their unique accounting frameworks or, influenced by factors such as invasion, colonization, or voluntary selection, adopted foreign accounting systems tailored to address their specific social, economic, and political needs (Dixon, 2023; Dixon and Gaffikin, 2014; Neu, 2000; Alawattage and Azure, 2021). Numerous studies (e.g., Hopwood, 1983; Burchell *et al.*, 1985; Miller, 1994; Baxter and Chua, 2003) have recognised the need for accounting to respond to the broader social, cultural, and environmental context within which it operates. The surge in international commerce over the past decades and the heightened phenomenon of market globalization highlight the necessity of understanding accounting systems and practices across diverse national contexts. Simultaneously, various studies have raised concerns about the suitability of western accounting practices in diverse cultural and social settings (e.g., Sharma and Lawrence, 2015; Dixon *et al.,* 2023; Chew and Greer, 1997; Hove, 1986; Okike, 1994).

Previous research has recognised cultural factors as significant influences on the formation of a nation's accounting system (Hofstede, 1980, 1987; Chanchani and MacGregor, 1999; Gray, 1988; Hopwood, 1983; Nobes and Parker, 1998; Perera, 1989a, b). There is growing literature on the relationship between accounting and indigenous cultures and peoples (Blesia *et al.,* 2023; Dixon *et al.,* 2023; Fukofuka *et al.,* 2023; Sharma and Irvine, 2016; Hauriasi and Davey, 2009; Gallhofer and Chew, 2000a, b). However, knowledge gaps of the operation of accounting in specific cultural settings persist (Blesia *et al.,* 2023) raising questions on how accounting can contribute to a better world (Carnegie *et al.,* 2022; Carnegie *et al.,* 2021; McBride and Verma, 2021). Robson and Ezzamel (2023), introduce the notion of the cultural field of accounting and argue that the cultural production of accounting has received much less attention than is merited.

This study examines the intricate relationship between accounting and culture in two nation states in the Western Pacific, namely, Solomon Islands and Fiji through a cultural field framework. The study recognises that accounting practices are not isolated systems but are deeply embedded within cultural contexts, shaping, and being shaped by social norms, values, and beliefs. In the Western Pacific region, indigenous accounting systems have existed for centuries, reflecting the diverse cultural heritage and economic activities of indigenous communities. By analysing secondary literature, archival records, and interview data, this study explores the relationship between accounting and Western Pacific cultures of Solomon Islands and Fiji. Through an examination of the relationship between accounting and culture, this research aims to contribute to a deeper understanding of the cultural dynamics shaping accounting systems in the Pacific region.

This research employs a cultural field framework that recognises the operation of specific cultural models extending beyond the confines of nation-states, industries, or professions (Robson and Ezzamel, 2023). Within the overarching cultural field framework, the study utilises specific indigenous cultural models and concepts rooted in the Western Pacific culture as a lens to enhance our comprehension of intricate issues, power dynamics, and fundamental forces. This study offers fresh insights into contrasting interpretations of accounting and accountability through Western and indigenous cultural lenses. While Western models prioritize contracts and individual profit, indigenous frameworks emphasize relationships, collective well-being, and intergenerational responsibility. By recognizing non-financial values such as cultural cohesion and ancestral obligations, the findings help bridge epistemological gaps and promote more inclusive, ethical, and sustainable accounting practices—contributing to the vision of a better, more equitable world of accounting for indigenous Pacific people. This study advocates for a paradigm shift in accounting towards greater cultural sensitivity.

The next section provides a brief literature review on the relationship between accounting and culture. This is followed by a brief outline of the study context of Solomon Islands and Fiji, the theoretical framework, research method and findings. Finally, the paper discusses the research findings and makes some concluding comments.

Literature review

Accounting has a long history of being viewed as a technical activity resulting in "the narrow financial conceptualisation of complex and abstract terms" (Potter, 2005 p. 276). In literature, there is an increasing acknowledgment that accounting has been introduced and practised in many less developed or developing nations through various forms of colonialism, globalisation, activities of multinational corporations, foreign aid organisations and government reform programs (Dixon, 2023; Sharma and Samkin, 2020; Dixon and Gaffikin, 2014; Neu, 2000; Alawattage and Azure, 2021). The mobilisation of western accounting technologies has been mainly justified in terms of nation-building and social, economic, and sustainable development (Dixon, 2023; Sharma and Samkin, 2020). However, accounting developed in a non-traditional context presents unique challenges for nations having different geographical, cultural, political, economic, and organisational setting (Gunatilake, *et.al.,* 2023).

Prior studies have highlighted concern that western practices of accounting may not be universally applicable in diverse cultural and socio-political contexts in which it operates (e.g., Sharma and Lawrence, 2015; Dixon *et al*., 2023; Chew and Greer, 1997; Hove, 1986; Okike, 1994). Some studies have cast doubt on the suitability of western accounting systems to meet the needs of developing nations (e.g., Askary, 2006; Brown and Tower, 2002; Chand, 2005; Hove, 1986; Perera, 1989b; Wickramasinghe and Hopper, 2005). These studies recommend developing nations to develop new accounting and accountability systems or modify existing ones based on local needs and circumstances to ensure accounting fulfils its fundamental role.

Previous literature has also acknowledged that western accounting has permeated in societies, yielding profound socio-political, economic, and cultural repercussions. This pervasive influence is evident in the works of scholars such as Blesia *et al.,* (2023), Dixon (2023), Dillard and Vinnari (2017), Sharma and Irvine (2016), Neu *et al.,* (2006), and Young and Annisette (2009). The impact of accounting extends beyond mere financial considerations, actively shaping the cultures and behaviours of both organisations and societies (Carnegie *et al.,* 2021; McBride and Verma, 2021). Notably, these consequences may manifest in intricate, disruptive, obscured, underappreciated, or unattributed forms (Dixon, 2023). On the positive side, accounting can bring about benefits and profitability for individuals and organisations, fostering economic, social, and political advantages. On the negative side, accounting practices can create structures with uneven power dynamics, perpetuating symbolic violence, affording disproportionate protection to certain interests, socially and racially marginalising, and enabling oppression and exploitation (Dixon, 2023; Dillard and Vinnari, 2017; Sharma and Irvine, 2016; Dixon and Gaffikin, 2014; Neu *et al.,* 2006; Young and Annisette, 2009).

Historically, the cultural factors and its impact in influencing a nation's accounting system has been a subject of numerous previous studies (e.g., Hofstede, 1980, 1987; Chanchani and MacGregor, 1999; Gray, 1988; Hopwood, 1983; Nobes and Parker, 1998; Perera, 1989a, b). More recent literature has highlighted the inherent tension between western accounting values and the core local indigenous values, including the impact on indigenous cultures, norms, and values (Fukofuka, *et. al.,* 2023; Gibson, 2000; Greer and Patel, 2000; Neu, 2000). Greer and Patel (2000) found that indigenous values relating to work, land, and kinship are fundamentally different from the values and principles of efficiency, productivity, quantification, reason, and logic typically imposed by capitalist accounting and systems of accountability. They suggest that the dominant capitalist language of accounting places property and economic values above family and social values.

The clash of western capitalistic accounting with indigenous beliefs, norms, and values, appears to be a significant reason for the inability of western accounting and accountability systems to deliver social and economic outcomes for indigenous cultures. A few studies have considered accounting in its relationship with indigenous cultures and people (e.g., Blesia *et al*., 2023; Dixon *et al*., 2023; Fukofuka *et al*., 2023; Sharma and Irvine, 2016; Hauriasi and Davey, 2009; Gallhofer and Chew, 2000a, b). However, there are gaps in knowledge relating to the actual practice of accounting on the ground in specific cultural and social settings (Blesia *et. al.,* (2023). The question of how accounting can contribute to a better world is still not fully resolved, making it necessary to assess its role in various cultural and socio-political settings to comprehend its function in intricate and contentious scenarios (Carnegie *et al.,* 2022; Carnegie *et al.*, 2021; McBride and Verma, 2021). This study addresses some of these concerns by exploring the relationship between accounting and indigenous culture within two countries, Fiji, and the Solomon Islands. The study aims to provide insights into the limits of accounting and accountability functioning in an indigenous cultural context of these nations. An understanding of the cultural issues confronting accounting also provides valuable insights into the development of accounting practices and the ongoing challenges faced in Pacific nations.

Study context – Solomon Islands and Fiji

The Solomon Islands and Fiji are both archipelagic nations located in the Western Pacific region. Fiji is an archipelago of more than 300 islands, of which about 110 are permanently inhabited. The history of Fiji is marked by centuries of Austronesian migration, followed by the arrival of Europeans in the 17th century. Fiji became a British colony in 1874 and gained independence in 1970 (Derrick, 1950). The Solomon Islands is a country consisting of six major islands and over 900 smaller islands in Oceania, lying to the east of Papua New Guinea and northwest of Vanuatu (World Bank, 2021). The islands have been inhabited for thousands of years, with European contact beginning in the 16th century. The Solomon Islands became a British protectorate in the 19th century and gained independence in 1978.

These nations have unique historical, cultural, and economic contexts that have influenced the development of their accounting systems.

The Solomon Islands and Fiji are renowned for their rich cultural diversity, characterised by the presence of distinct Melanesian cultural groups. Melanesia encompasses a vast geographical area, including countries such as Papua New Guinea, Solomon Islands, Vanuatu, Fiji, and New Caledonia. Melanesian societies are known for their diverse linguistic and cultural heritage, with over 1,000 distinct languages spoken across the region (Tryon & Hackman, 1983). Traditional Melanesian cultures place a strong emphasis on kinship ties, reciprocity, and customary practices such as ceremonial rituals, gift-giving, and initiation ceremonies (Gewertz & Errington, 1999). Religion plays a significant role in Melanesian societies, with traditional beliefs often intertwined with Christianity introduced by European missionaries. The arts, including music, dance, and storytelling, are integral to Melanesian culture, serving as expressions of identity and community cohesion.

Consistent with the Melanesian cultural group, Fiji and the Solomon Islands have unique traditions, languages, social structures, and belief systems, contributing to the vibrant tapestry of Pacific culture. Despite their distinct characteristics, they also share commonalities in their traditional accounting practices that reflect their shared values, economic activities, and relationships with the natural environment. The historical development of accounting in the Solomon Islands and Fiji reflects their colonial legacies and post-independence efforts to establish robust accounting systems. Like most other developing Pacific nations, accounting systems have been largely introduced through colonial influences and powerful investors without any serious consideration given to the actual circumstances and needs of the country, local traditions, and indigenous cultures (Siota, *et. al.*, 2021; Hauriasi and Davey, 2009). Customary and traditional governance systems continue to be deeply ingrained in the social fabric of various indigenous groups to complement the formal system by providing a mechanism for community cohesion, conflict resolution, and the preservation of cultural heritage (Bennett 2009).

Both nations belong to the Melanesian cultural grouping with distinctive cultures and ancestry. The Melanesian society is comprised of numerous tribal or clan-based groups based on kinship that binds individuals to groups and cooperation rather than competition or confrontation is demanded from clan group members (Hauriasi and Davey, 2009). Leadership within clan groups is exercised through the ‘big man’ system (in the Solomon Islands) or the largely hereditary ‘chiefly’ system (in Fiji). The position of big man is earned through individual accomplishments and reputation, such as having substantial crops, pigs, shell money, oratory, or organisational skills that gets shared with group members (Hauriasi and Davey, 2009). The indigenous Fijian chiefly system is a fundamental aspect of Fijian culture, deeply rooted in tradition and history. This system, which includes hierarchical structures, social norms, and cultural practices, plays a crucial role in maintaining social order and cultural continuity. The paramount chief (Tui) holds authority over large regions and is often regarded with the highest respect and power. The Tui's influence extends over multiple provinces and plays a crucial role in national matters (Nayacakalou, 1975). Chiefs oversee the management and distribution of communal resources, such as land and fisheries. Their decisions are guided by traditional principles of sustainability and communal benefit (Ravuvu, 1983).

A vast majority of Melanesians have a culture and tradition of reciprocity which is based on the idea of mutual exchange and obligation among different groups of people to help maintain social relationships, share resources, and express values and identities (Cox, 2009). People who share a common language, kinship, or place of origin are expected to help each other in times of need, such as providing food, shelter, or money (Moore, 2016). This includes social obligation to help relatives or friends when they are in trouble. Often cultural obligations are placed on big man politicians by their constituents and extended kinship, who expect to be rewarded by redistribution of the state resources (e.g., funding and services) to be channelled back to their community, leading to networks of patronage that distort the impartial service delivery (Cox 2009; Wood 2016; Walton, 2020).

Theoretical Framework

Cultural values and norms play a pivotal role in shaping how accounting is conducted and what is deemed accountable in different societies. This study employs the cultural field framework that recognises that the cultural field of accounting is constituted by cultural practices that play a tangible role in shaping accounting practices, extending beyond state-nation, regulatory, and professional contexts (Robson and Ezzamel, 2023). According to Robson and Ezzamel (2023), the cultural field of accounting is a social domain where concepts, justifications, and theoretical constructs transition from the periphery or the 'margins of accounting' into the foundational principles of novel or adjusted accounting methodologies. Hence, it would be insightful to explore the extent to which accounting methods and narratives contribute to cultural representations, irrespective of how these might be defined, in other global contexts.

In this study, the Melanesian cultural field is utilised to enhance our understanding of the functioning of accounting and accountability in an indigenous context of the Solomon Islands and Fiji. The Melanesian cultural field encompasses traditional cultural matters concerning social behaviours, respected values, religious beliefs, kinship, important artistic artifacts, land ownership, normal economic processes, and tribal warfare (Gegeo, 1994; Sahlins, 1963). Cultural practices, including indigenous leadership (Nanau, 2011), authority and prestige (also referred as 'mana') and norms binds clan groups together in an attempt to regain cultural identity (Gegeo, 1994). The social and cultural relations and practices of the cultural field is critical to the understanding of Melanesian societies and political behaviour (Nanau, 2011) impacting accounting and accountability.

The conceptualisation of indigenous Pacific culture and tradition denotes ideologies and activities formulated to empowering indigenous traditions and practices (Kabutaulaka; 1998). A common cultural concept within Melanesian societies is "Wantok" defined as "... the set of relationships (or a set of obligations) between individuals characterized by some or all of the following: (a) common language (wantok = one talk), (b) common kinship group, (c) common geographical area of origin, (d) common social associations or religious groups, and (e) common belief in the principle of mutual reciprocity" (Renzio, 1999, p. 19). In the Solomon Islands, wantok is an important Melanesia cultural concept associated with the socio-economic and political networks of distinct tribal, ethnic, linguistic, and geographic groupings (Nanau, 2011; pp. 31–32). Kabutaulaka (1998, p. 134) noted that the wantok concept is similar to the cultural concept of 'kerekere' in Fiji which advocate cooperation between people who speak the same language. The kerekere system, a traditional practice, allows individuals to request resources or assistance from relatives and community members, with the expectation of reciprocity (Nayacakalou, 1978). Both wantok and the kerekere cultural concepts explain a distinct cultural and resource-controlling ideological setting demanding a network of cooperation, caring and reciprocal support, and a shared attachment to tribal affiliations, political structures and the system of government.

The 'big man' system of leadership in the Solomon Islands and the largely hereditary 'chiefly' system in Fiji has been the cornerstone of traditional governance and accountability systems playing significant roles in governance and resource allocation. These systems influenced accounting practices, particularly in the management of communal resources and in the functioning of village cooperatives (Nayacakalou, 1978). Hence, to help understand the functioning of accounting and accountability in these nations, it is important to understand the influence of cultural systems and how accounting practices and systems are impacted by cultural beliefs, norms, and power dynamics.

Research method

A qualitative and interpretive research approach was adopted to gain an in-depth insight into the functioning of accounting in the unique cultural and social-political context of two Pacific nations, Fiji, and Solomon Islands, belonging to the Melanesian grouping. An analysis of historical sources, oral traditions, secondary literature and archival records were conducted to gather data. In-depth interviews were conducted in the Solomon Islands to gain insights into the perceptions and meanings held by participants concerning western accounting practices and its limitations. In total, 20 interviews were conducted in 2022 by one author who is an indigenous Solomon Islander residing in Solomon Islands and is fluent in both *pidgin* and English. She has in-depth knowledge of Solomon Islands culture and traditions and is well versed in the functioning of government and the socio-political and economic situation of the country.

Because of the cultural and political sensitivity of views, all interview participants chose to remain anonymous. Hence, their profile, which sector are they from, and type of organisation that they are associated with cannot be disclosed. The first author is from Fiji and well versed in the functioning of accounting and accountability systems of the public and private sector, having spent nearly 10 years working in both sectors. The data he gathered from historical sources was supplemented with information obtained through participant observation, informal conversations and secondary literature. Document analysis such as audit reports, externally funded project documents, and media reports were also used to complement the findings. Publicly available documents from websites were also collected, including data from social media sites.

Findings

A review of historical records reveals that European colonisation had profound effects on Pacific societies, including significant changes in economic, social, and cultural structures. The imposition of colonial rule disrupted existing indigenous systems of governance, land tenure, and resource management. European colonisation brought their own "western style" accounting practices to the Pacific region, as colonial administrators sought to impose standardised systems of financial control and reporting. In the Solomon Islands, during the British protectorate period pre-1978, accounting practices were largely influenced by British colonial administration. The focus was on basic bookkeeping and financial reporting to manage colonial resources and expenditures. Post-Independence (1978 onwards), international influences, particularly from Australian and New Zealand accounting standards, began to shape the local accounting practices. In Fiji, the colonial government and British-owned businesses implemented formal accounting systems for financial management and reporting. Post-Independence (1970 onwards), Fiji began to establish its own accounting frameworks, initially based on British models but gradually incorporating international standards.

While accounting plays a crucial role in the social and economic development of these West Pacific nations, many interview respondents believe accounting that originated from Western countries seems to be about overall control of organisations and systems with donor funding and associated rules and regulations serving as coercive mechanisms for control. As highlighted by one interviewee, “they have taken full control of the system for their own needs and purposes” (Participant 1).

Sentiments echoed by interviewees share similar concerns relating to not having much control of accounting systems and processes to meet their own societal needs and purposes. Concerns were expressed that accounting is used to influence and sanction behaviour that may offend or be harmful to others ‘mana’ (authority and prestige). Respondents explained that the imposition of fiscal discipline and accountability through western conceptions of accounting rules and rationales that prioritise individualistic economic goals over collective societal well-being often conflicted with indigenous norms and values of sharing and caring for each other. For example, in both countries, land is traditionally owned by clans or tribes, and this communal ownership system has influenced accounting practices. Traditional accounting systems were informal and focused on resource distribution within the community rather than individual ownership. In fact, communal land ownership complicated the introduction of Western-style accounting, which relies on clear property rights and individual ownership. Irvine and Deo (2006) highlighted in their study that Western banks in Fiji had strong collateral requirements for borrowings that the indigenous community could not fulfil due to the communal approach to the holding of assets. They discuss the establishment of the Fiji Development Bank aimed to provide indigenous Fijians with financial assistance for agriculture, but the communal nature of their society often makes it challenging to align with Western accounting practices.

Respondents felt that accounting standards and rules do not provide cultural integrity or a sense of emancipation and empowerment. Strong views were expressed that accounting only emerged with their introduction by European settlers and as highlighted in previous studies, accounting in the Fijian context was used to effect order and entrust and control capital from a distance (see also Sharma and Irvine, 2016). Some views supported Sharma and Samkin (2020) that accounting was also used indirectly to exploit indigenous Fijians who did not participate in formal western forms of trade and commerce, or were on its periphery (see also Davie, 2005). Davie (2000) highlight that accounting was a problem for the indigenous chiefs as Fijian social attitudes were at variance with European standards of administration.

In the Solomon Islands, interview comments on accounting legislation such as “the act belongs to the Europeans” suggest an overarching problem with the mistrust arising from the legacy of the colonial government.

In Pacific nations, cultural mores derived from generally accepted established practices of the society rather than written rules and regulations, are the determining criteria for organisation procedures, efficiency, cost control, profitability, and discharge of accountability. Interview respondents felt that western accounting and accountability systems ignore the traditions of the indigenous community in upholding fairness in resource allocation.

Claims of technically superior western accounting systems were treated with much scepticism. From interviews, it was evident that western accountings failure stems from lack of proper consideration given to the local socio-political and cultural context in the functioning of accounting. This largely contributed to systems not kept up to date, reports not useful, and payments not made on time. Numerous concerns were raised by interviewees that increased reliance on accountings narrow criteria based on budgets, cash balances, revenue, and profitability undermined and neglected many social and politically relevant local development initiatives. As highlighted by Participant 1, IMF's agenda is monitoring the cash position … the template is designed with a cash benchmark … We cannot afford to halt key services all just to maintain this cash balance. Service delivery is our priority, so this benchmark is just impossible to achieve".

Alam et al. (2004) demonstrates that the creation of profit centers at the branch level of the Fiji Development Bank, along with the emphasis on profit-driven, commercialized loans and strict repayment policies, contrasts sharply with the communal culture of indigenous Fijians.

> "There is a deeper sense in which the profit motive is at variance with Fijian culture. The Fijian communal tradition is contradictory to capitalistic development. This inherent contradiction is not always recognised in government and 'development' policies." (p.150)
>
> "The performance of 'Special Loans' Division' has been a matter of concern for the Bank. The results of this division suggest that the Fijian traditional values and beliefs are barriers to, and responsible for, the lack of management and commercial skills in the Fijian community." (p.151)

Several interviewees highlighted a disconnect between western accounting systems and the traditional 'ways of doing things' and felt that there was a need to bridge this gap through the reframing of western accounting concepts or ideologies to fit in with indigenous norms and values.

Interview respondents recognised the cultural and ethical challenges of western accounting practices clashing with the Melanesian cultural system of power and politics. Accounting is designed to serve various managerial functions such as planning, decision making, performance management and control. It facilitates structures featuring asymmetric power relations. Interview respondents felt that in political structures with a chiefly or big man system of government, it is common for big man politicians to bypass managerial functions to advance the interests of their cultural group. The chief or big man plays an important role in sustaining livelihoods and maintaining peace and stability at the local traditional cultural level. The big man or chiefly system of government will assist their people economically and socially when the need arises.

Some respondents felt that the power dynamics and underlying forces leads to tensions between financial accountability and social accountability based on societal norms. It hinders the ability to hold big man politicians and chiefs accountable in a Western system of accounting that often prioritizes individualistic economic goals over collective well-being of society. Especially, when power and authority is vested in individuals, many interviewees expressed concern that it is hard to get the powerful big men and chiefs to be financially accountable. Big men politicians and chiefs often apply political pressure and people fear them, to really make them financially accountable.

Accounting and accountability concepts are often misunderstood in an indigenous cultural context. It was highlighted by Rika et al. (2008) that indigenous Fijians identified several meanings and words in relation to the term 'accountability' but no consistent terminology was used. Rika et al. (2016) illustrate how the Fiji Rugby Union practised rudimentary accounting since it relied on internally generated funds, downplayed the importance of money and as a result had virtually no public accountability.

Big men politicians and chiefs often use cultural identities and reciprocity to mobilise political support and seek political power domination. In the Solomon Islands, several interviewees highlighted instances where "…politicians took advantage of established business arms for their political gain." (Participant 2); "…unbudgeted items seem to pop up as a result of political influence" (Participant 13); and politicians "…never comply with regulations" and when questioned "…they threaten to fire…" whoever dare raise questions *(*Participant 18). Alam et al. (2004), highlighted in their study that the kerekere system was contradictory to accounting principles of business operations.

> "Certainly, '*kerekere*' works against the accounting entity and other related accounting concepts and conventions. *Solesolevaki* is yet another example of communal obligation that encourages indigenous Fijians to work together for the community as a whole, but remains contradictory to the commercial principles of operation. Many Fijian shops and co-operative stores have closed due to these customs, which Fijians cannot ignore and draw upon in their daily business dealings." (p.151)

In Fiji, the provincial chief presides over an entire province, encompassing several districts. The Roko Tui plays a significant role in regional governance and liaises with higher-level chiefs and government authorities. The paramount chief holds authority over large regions and is often regarded with the highest respect and power. Chiefs are responsible for maintaining law and order within their communities and oversee the implementation of traditional laws and ensure adherence to cultural norms.

It was evident that accountability is perceived through two distinct cultural lenses. The Western perspective emphasizes formal governance structures, transparency, institutional checks, audits, and adherence to rules. Conversely, accountability is culturally rooted in the Pacific cultural system, sustained through reciprocity, dialogue, and communal decision-making aligned with collective interests. The interviews revealed a moral tension between these perspectives. From a Western standpoint, such traditional cultural practices are sometimes associated with corruption due to perceived lack of transparency and integrity. Some interviewees expressed concerns that certain actions, viewed as normal in the traditional cultural context, are considered corrupt from a Western accountability standpoint, indicating a clash in values and perceptions of integrity. Participant 6 noted that the Western view of corruption seems to be everywhere and "…it has become a common practice where public officers bend rules and regulations…and people think it's normal, but it's not…". However, when viewed from the Pacific cultural lens, accountability is properly discharged by 'doing things' that are visible on the ground by people. Respondents agreed that "…visibility is fundamental as people can physically see things happening" (Participant 12), and 'not doing things' because it does not fit in within the requirements of Western imposed formal accounting rules is not a proper discharge of accountability.

Interviewees revealed that in Melanesian cultures, audit is a sensitive matter and questioning authority figures, especially leaders, is viewed as disrespectful and can have far-reaching consequences. Public officials in positions of power can render auditing and sanctioning activities largely ineffective. Often, these powerful people "…they criticise the audit for their findings and do not regard audit recommendations as important." (Participant 19). Lodhia and Burritt (2004) found that the Office of the Auditor General did not fulfil its duties to inform stakeholders of the irregularities in the National Bank of Fiji due to political patronage and corruption found in the audit and accounting systems.

These findings suggest that the development of auditing and regulatory disclosure requirements requires a thoughtful and culturally sensitive approach.

Discussion

The findings of this study provide novel insights supporting the need for accounting to recognise the importance of different cultural perspectives, adapt to cultural sensitivity, and integrate cultural norms and values into practices to make an impact. The study reveals a profound distinction between western and traditional accounting and accountability practices, emphasizing inherent limitations within Western-centric approaches. From a cultural field perspective (Robson and Ezzamel, 2023), accounting should play a significant role in representing culture and act as a powerful tool for shaping and reflecting the values, norms, priorities, and power structures within indigenous communities. Therefore, it is crucial to comprehend the cultural context, power dynamics, and symbolic conflicts within the accounting and accountability cultural field.

This study highlights the incongruence between formal Western accounting and accountability mechanisms and the cultural framework of Pacific nations. In Pacific communities, decision-making and resource management traditionally operate within collective and communal cultural frameworks, guided by shared values and consensus-building processes. The imposition of western accounting practices undermines indigenous informal governance structures, diminishes the communal nature of decision-making, and frequently overlooks the depth and complexity of indigenous worldviews.

Within Pacific cultures, formal financial record-keeping, regulatory compliance, standardised rules, performance measures, and audits when enforced with a disciplinary intent may not produce the desired outcomes. Also, in Western auditing, independence and objectivity are emphasized but in Melanesian cultures, relationships and interpersonal connections play a significant role. Hence, people in positions of power in these cultures can render formal Western auditing and sanctioning activities largely ineffective. Auditors may need to navigate these cultural dynamics delicately to build trust and acceptance within the community. These findings underscore the crucial significance of grasping the cultural context and employing accounting and accountability systems that are culturally relevant.

Western accounting often presupposes a linear and hierarchical power dynamic (Dixon, 2023), and prioritizes individualistic economic goals over collective well-being of the Pacific cultural system. This leads to tensions between financial accountability and social accountability based on cultural norms and citizen’s voice. Melanesian cultural relations are not about individuality but collaboration, and within this cultural system, indigenous decision-making processes typically involve a broader spectrum of community members, with authority and accountability becoming the collective responsibility of groups. In Melanesian cultures, accountability is maintained through dialogue and consensus-building, ensuring that decisions align with the collective interests of the community. The study demonstrates that a more culturally sensitive and participatory approach that recognizes and respects the unique dynamics of the Melanesian cultural fields is essential for fostering genuine accounting and accountability in these settings. Formal accounting systems may fail to encapsulate the nuanced intricacies of communal relationships, kinship ties, and cultural norms that shape accounting and accountability in Melanesian cultures.

Big man politics and informal power dynamics where a single individual wields significant influence does not align well with the structured and rule-based nature of Western accounting, leading to challenges in capturing and regulating such power dynamics. Big men politicians and chiefs use cultural identities and reciprocity to mobilise political support and seek political power domination. This could lead to moral tensions between the Western and traditional cultural perspectives that could limit the functioning of accounting. The study finds that there are differing perspectives on corruption and what may be perceived as corrupt in Western societies might be considered acceptable or even justifiable in the traditional Pacific cultural contexts. The Western view is that there should be some 'distance' and 'impartiality' in decisions like service provision but for the supporters and families of particularly powerful people, accountability really means that these 'big men/people' share the benefits. So, for them, powerful people distributing resources is the 'right' thing to do. Also, the Pacific cultural practices are deeply rooted in traditional systems of reciprocity, gift-giving, or informal networks which may be viewed as customary and integral to community cohesion and necessary for maintaining social harmony and solidarity, including the need to help overcome limited access to resources and navigate systemic deficiencies. These findings emphasise the inherent tension between Western accounting values and fundamental local indigenous traditional values.

When viewed from Western lens, projects benefitting society may be tainted by corruption if formal rules and accounting processes were not followed in funding such projects. But in the Pacific cultural context, accountability seems to be discharged to society if projects address critical societal needs and are visible to people. In Pacific cultural context, ‘visibility in accountability’ is favoured over rigid formal accounting processes and bureaucratic bottlenecks. The oversimplified Western view of corruption may neglect the rich cultural aspects that contribute to accountability in Pacific cultural settings.

Conclusion

For accounting to make an impact, it needs to play a crucial role in bridging cultures by incorporating indigenous cultural values and practices. It needs to build trust, increase community engagement, and improve social accountability. Accounting systems and practices need to provide a basis for communication and collaboration between people who share a common language, kinship, or place of origin. By recognising and adapting to these social and cultural factors, accounting should make a greater impact through collective ownership and decision-making, sharing of resources and benefits, and providing support and assistance to kin and community members.

Leaders in Pacific cultural societies are highly accountable when collective accountability is discharged by the entire community according to group norms and values. Hence, accounting needs to foster a more culturally sensitive understanding that goes beyond the narrow confines of individualistic Western accounting paradigms. Auditing in Pacific cultures where questioning authority is considered taboo requires a thoughtful and culturally sensitive approach. Balancing the need for accountability with respect for local customs, building trust through effective communication, and fostering collaboration are crucial elements in navigating these ethical considerations. Leveraging cultural norms and communal values to promote ethical accounting practices should foster a sense of social and moral responsibility towards the collective well-being of society.

Our study makes unique contribution to literature by highlighting the need for cultural sensitivity of accounting to help bridge cultures and shape a better world. The study contributes to accounting practice by highlighting the limitations ingrained in Western-centric accounting and accountability, signalling the necessity to address these constraints along with providing suggestions.

Future research could explore accounting in different indigenous cultural settings and how ethical and professional integrity in accounting is maintained in these cultural settings. It could be on countries in the wider Pacific region and include genealogical accounting, oral accounting around ancestral land and intellectual property and different societies with reciprocity/wantok groups. Future research could also help uncover how different forms of governance in different cultural fields create new accountabilities that may add to existing literature.

References:

Alam, M., Lawrence, S. and Nandan, R. 2004, ‘Accounting for Economic Development in the Context of Post-colonialism: The Fijian Experience’, *Critical Perspectives on Accounting*, 15: 135–57.

Askary, S. (2006), “Accounting professionalism – a cultural perspective of developing countries”, *Managerial Auditing Journal*, Vol. 21 No. 1, pp. 102-11.

Alawattage, C. and Azure, J. D.-C. (2021) Behind the World Bank’s ringing declarations of “social accountability”: Ghana’s public financial management reform. Critical Perspectives on Accounting, 78, 102075. (doi: 10.1016/j.cpa.2019.02.002)

Baxter, J., & Chua, W. F. (2003). Alternative management accounting research- whence and whither. Accounting, Organizations and Society, 28, 97- 126.

Bennett, J. (2009), “Customary governance and legal pluralism in the Solomon Islands”, *Law & Society Review*, Vol. 43(4), pp.759-786.

Blesia J.U., Dixon K. and Lord B.R. (2023) Indigenous experiences and perspectives on a mining corporation's community relations and development activities. Resources Policy 80. https://doi.org/10.1016/j.resourpol.2022.103202

Brown, A.M. and Tower, G. (2002), “Traditional and western accounting disclosure models for Pacific Islands countries entities”, *Pacific Accounting Review*, Vol. 14 No. 1, pp. 43-65.

Burchell, S., Clubb, C., and Hopwood, A. G. (1985), “Accounting in its social context: Towards a history of value added in the United Kingdom”, *Accounting, Organizations and Society*, Vol.10(4), pp.381-413.

Carnegie, G. D., Ferri, P., Parker, L. D., Sidaway, S. I., & Tsahuridu, E. E. (2022), “Accounting as technical, social and moral practice: the monetary valuation of public cultural, heritage and scientific collections in financial reports”, *Australian Accounting Review*, No. 103 Vol. 32, pp. 460–472

Carnegie, G., Parker, L., & Tsahuridu, E. (2021), “It's 2020: what is accounting today?” *Australian Accounting Review*, Vol. 31(1), pp. 65-73.

Chanchani, S. and MacGregor, A. (1999), “A synthesis of cultural studies in accounting”, *Journal of Accounting Literature*, Vol. 18, pp. 1-30.

Chand, P. (2005), “Impetus to the success of harmonisation: the case of the South Pacific islands nations”, *Critical Perspectives in Accounting*, Vol. 16 No. 3, pp. 209-26.

Chew, A. and Greer, S. (1997), “*Contrasting world views on accounting: accountability and Aboriginal culture*”, *Accounting, Auditing & Accountability Journal*, Vol. 10 No. 3, pp. 276-98.

Cox, J. (2009), “Active Citizenship or Passive Clientelism? Accountability and Development in Solomon Islands.” *Development in Practice,* Vol.19 (8): pp. 964–980. doi:10.1080/09614520903220784

Davie SSK (2005) Accounting’s uses in exploitative human engineering: Theorizing citizenship, indirect rule and Britain’s imperial expansion. *The Accounting Historians Journal* 32(2): 55–80.

Davie, S.S.K. (2000), ‘Accounting for Imperialism: A Case of British-imposed Indigenous Collaboration’, *Accounting, Auditing and Accountability Journal*, **13** (3): 330–59.

Dillard, J, Vinnari, E (2017), “A case study of critique: Critical perspectives on critical accounting” *Critical Perspectives on Accounting*, 43 (2017), pp. 88-109

Dixon K. (2023) “Consequences of accountings, distributional and otherwise”. *Critical Perspectives on Accounting* http://dx.doi.org/10.1016/j.cpa.2023.102576.

Dixon K., Lord B. and Blesia J.U. (2023), “A braided chronology to elucidate temporalities of a mine on New Guinea”. *The Extractive Industries and Society* 15 101300: 19. http://dx.doi.org/10.1016/j.exis.2023.101300.

Dixon, K. and Gaffikin, M. (2014), “Accounting practices as social technologies of colonialistic outreach from London, Washington, et cetera”, *Critical Perspectives on Accounting*, Vol. 25, No. 8, pp.683-708

Fukofuka, P., Scobie, M. and Finau, G. (2023), "Indigenous practices of accounting on the ground: a Bourdieusian perspective", *Accounting, Auditing & Accountability Journal*, Vol. 36 No. 1, pp. 96-119. https://doi.org/10.1108/AAAJ-11-2021-5529

Gallhofer, S. and Chew, A. (2000a), “Introduction: Accounting and indigenous peoples”, *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 3, pp. 256-267.

Gallhofer, S. and Chew, A. (2000b), “Accounting and indigenous peoples”, *Accounting, Auditing & Accountability Journal,* Vol. 13 No. 3, special issue

Gegeo, D. W. (1994). Kastom Nao Stretim Iumi: Views from Kwara'ae on Cultural Policy in Melanesia. In L. Lindstrom & G. M. White (Eds.), *Culture, kastom, tradition: developing cultural policy in Melanesia*

Gewertz, D., & Errington, F. (1999). Emerging Class in Papua New Guinea: The Telling of Difference. Cambridge University Press.

Gibson, K. (2000), “Accounting as a tool for Aboriginal dispossession: then and now”, *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 3, pp. 289-306.

Gray, S.J. (1988), “Towards a theory of cultural influences on the development of accounting systems internationally”, *Abacus*, Vol. 24 No. 1, pp. l-15.

Greer, S. and Patel, C. (2000), “The issue of Australian indigenous world views and accounting”, *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 3, pp. 307-329.

Gunatilake G., Lord B. and Dixon K. (2023) Politics of accounting evidence in privatising telecommunications in Sri Lanka. Accounting Auditing and Accountability Journal ahead-of-print(ahead-of-print) http://dx.doi.org/10.1108/AAAJ-09-2019-4160.

Hanlon, D. (1988). Upon a Stone Altar: A History of the Island of Pohnpei to 1890. University of Hawaii Press.

Hauriasi, A. and Davey, H. (2009), "Accounting and culture: The case of Solomon Islands", *Pacific Accounting Review*, Vol. 21 No. 3, pp. 228-259. https://doi.org/10.1108/01140580911012494

Hezel, F. X. (1995). The New Shape of Old Island Cultures: A Half Century of Social Change in Micronesia. University of Hawaii Press.

Hofstede, G. (1980), *Culture’s Consequences: International Differences in Work Related Values*, Sage, Beverly Hills, CA.

Hofstede, G. (1987), “The cultural context of accounting”, in Cushing, B. (Ed.), *Accounting and Culture*, American Accounting Association, Sarasota, FL, pp. 1-11.

Hopwood, A.G. (1983), “On trying to study accounting in the contexts in which it operates”, *Accounting, Organizations and Society*, Vol. 8 Nos 2/3, pp. 287-305.

Hove, M.R. (1986), “Accounting practices in developing countries: colonialism’s legacy of inappropriate technologies”, *International Journal of Accounting*, Vol. 22 No. 1, pp. 81-100

Irvine, H. and Deo, H. 2006, ‘The Power of the Lens: A Comparative Analysis of Two Views of the Fiji Development Bank’, *Accounting, Auditing & Accountability Journal*, **19** (2): 205–27.

Kabutaulaka TT. 1998. Pacific Islands Stakeholder Participation in Development: Solomon Islands. A Report for the World Bank.

Kirch, P. V. (1984). The Evolution of Polynesian Chiefdoms. Cambridge University Press.

Lodhia, S.K. and Burritt, R.L. 2004, ‘Public Sector Accountability Failure in an Emerging Economy: The Case of the National Bank of Fiji’, *The International Journal of Public Sector Management*, **17** (4): 345–59.

McBride, K., & Verma, S. (2021), “Exploring accounting history and accounting in history”, *The British Accounting Review*, Vol. 53(2), https://doi.org/10.1016/j.bar.2021.100976Get rights and content

Miller, P. (1994), “Accounting as social and institutional practice: an introduction”, in Hopwood, A. and Miller, P. (Eds), *Accounting as Social and Institutional Practice*, Cambridge University Press, Cambridge, pp. 1-39.

Moore, C. 2016. “Wantok System. Solomon Islands historical Encyclopaedia 1893–1978.” http://www. solomonencyclopaedia.net/biogs/E000336b.htm.

Nayacakalou, R. R. (1975). *Leadership in Fiji*. University of the South Pacific.

Nayacakalou, R. R. (1978). *Tradition and Change in the Fijian Village*. South Pacific Social Sciences Association.

Nanau, G.L. (2011). The wantok system as a socio-economic and political network in Melanesia. OMNES. *The Journal of Multicultural Society*, 2(1), 31–55

Neu, D, Gomez, E. O, Graham, C, Heincke, M (2006), “Informing” technologies and the World Bank, *Accounting, Organizations and Society*, 31 (2006), pp. 635-662

Neu, D. (2000), “Accounting and accountability relations: colonization, genocide and Canada's first nations”, *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 3, pp. 268-88.

Nobes, C.W. and Parker, R.H. (1998), *Comparative International Accounting*, Prentice-Hall, London.

Okike, E.N.M. (1994), “Curious auditing regulations in Nigeria: a case study of cultural/political influences on auditing practice”, *International Journal of Accounting*, Vol. 29, pp. 78-91.

Perera, M.B.H. (1989a), “Accounting in developing countries: a case for localised uniformity”, *British Accounting Review*, Vol. 21, pp. 141-58

Perera, M.B.H. (1989b), “Towards a framework to analyse the impact of culture on accounting”, *International Journal of Accounting*, Vol. 24 No. 1, pp. 42-56.

Potter, B. (2005), “Accounting as a social and institutional practice: perspectives to enrich our understanding of accounting change”, *Abacus*, Vol. 41 No. 3, pp. 265-289.

Ravuvu, A. D. (1983). *The Fijian Way of Life: The Religious and Social Values and Norms of the Fijian People*. Institute of Pacific Studies, University of the South Pacific.

Renzio, Paolo. (1999). Women and Wantoks: Social Capital and Group Behaviour in Papua New Guinea (WIDER). In: Project Meeting, *Group Behaviour and Development*. Helsinki: The United Nations University.

Rika, N., Finau, G., Samwai, J. and Kuma, C. (2016), ‘Power and Performance: Fiji Rugby's Transition from Amateurism to Professionalism’, *Accounting History*, 21 (1): 75–97.

Rika, N., Tuiseke, N., Tuiloa, M. and Finau-Tavite, S. (2008), ‘Accounting and Accountability by Provincial Councils in Fiji: The Case of Namosi’, *Australasian Accounting Business and Finance Journal*, 2 (1): 15–35.

Robson, K and Ezzamel (2023). The cultural fields of accounting practices: Institutionalization and accounting changes beyond the organization, *Accounting, Organizations and Society*, 104 (2023) https://doi.org/10.1016/j.aos.2022.101379

Sahlins, M. (1994). Good Times in Hawai'i: An Ethnography of a Surf Town. Princeton University Press.

Sahlins, M. (1963). Poor Man, Rich Man, Big-Man, Chief: Political Types in Melanesia and Polynesia. *Comparative Studies in Society and History*, 5, pp. 285-303.

Sharma, U., & Samkin, G. (2020). Development of accounting in Fiji, 1801–2016. Accounting History, 25(2), 281-310

Sharma, U., and Irvine, H. (2016). The social consequences of control: Accounting for indentured labour in Fiji 1879–1920. *Qualitative Research in Accounting and Management*, 13, pp.130–158.

Sharma, U., & Lawrence, S. (2015). Power, politics and privatisation: A tale of a telecommunications company. *Critical Perspectives on Accounting*, May, pp. 13-29.

Siota, J.B, Carnegie, P.J., and Allen, M.G. (2021), “Big Men, wantoks and donors: A political sociology of public service reform in Solomon Islands”, Pacific Dynamics: *Journal of Interdisciplinary Research*, Vol 5 (1) 2021. DOI : http://dx.doi.org/10.26021/10639

Tryon, D. T., & Hackman, B. D. (1983). Solomon Islands Languages: An Internal Classification. Pacific Linguistics.

Walton, G.W (2020), “Establishing and maintaining the technical anti-corruption assemblage: the Solomon Islands experience”, *Third World Quarterly*, Vol. 41:11, pp.1918-1936, DOI: 10.1080/01436597.2020.1798222

Wickramasinghe, D. and Hopper, T. (2005), “A cultural political economy of management accounting controls: a case study of textile mill in a traditional Sinhalese village”, *Critical Perspectives in Accounting*, Vol. 16 No. 4, pp. 473-503.

Wood, T. (2016), "Is Culture the Cause? Choices, Expectations, and Electoral Politics in Solomon Islands and Papua New Guinea." *Pacific Affairs* Vol. 89 (1) pp. 31–52. doi:10.5509/201689131.

World Bank. (2021). World Bank Data. Retrieved from World Bank

Young, J.J., Annisette, M (2009), "Cultivating imagination: Ethics, education and literature", *Critical Perspectives on Accounting*, 20 (2009), pp. 93-109