

Australian indigenous world views and accounting



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This paper summarizes the article titled “ The issue of Australian indigenous world-views and accounting” written by Susan Greer and Chris Patel (2000). Also critically review the article and compare it with other articles those discuss the same idea and focus on the same issue.

As any research area and especially in social sciences, the difficulty and the complex of the topic should be taken as a point of departure for exploring and studying the topic as well as the importance of the topic.

The paper was structured into eight sections as following: an introduction; limitations of Hofstede’s cultural taxonomy; yin and yang values framework; core Australian indigenous cultural values; work-related values; land-related values; the meaning of native title and concluding comments.

The purpose of the paper is to provide “ evidence of cultural differences between indigenous Australian values and the Western capitalist values implicit in the language of accounting and accountability” p1 as the authors believe that although great efforts have been made on the cross-cultural accounting research, the mainstream cross-cultural accounting research has failed to address two main issues:

First: the mainstream research of cross-cultural accounting focused on the impact of culture on the accounting systems but not the influence of accounting on societal values.

Second: the cultural differences within countries have been omitted.

The article tries to study this issue and fill the knowledge gap in this field, also presents the “ cultural norms and values among the indigenous and

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non-indigenous peoples within Australia” p 308. Specifically, the study aims to “ demonstrate that Australian indigenous cultures embody core values that conflict with the values encapsulated within Western systems of accounting and accountability”. p308

Article Summary

The study illuminates the differences between indigenous Australian peoples cultural values and Western capitalist values appears in language of accounting that related to work and land.

Choosing the conceptions of work and land were based on two reasons, first the previous studies which have shown the importance of the work related values and differences between cultures. Second, the recent introduction of “ native title” into property law granted the Australian indigenous conception of land some legal recognition alongside other forms of property rights” p309

the authors criticize Hofsted’s cultural taxonomy as they believe in its limitations, they refer to a number of limitations as: this approach overly simplistic as it reflects the values of the politically and socially advantaged groups within countries, also it does not include the minorities in the sample such as indigenous peoples, moreover, “ it fails to address the complexity of culture” p310

Because of these limitations mentioned above, the authors adopt another suitable approach which they believe it is the appropriate one for such a study.

The alternative used approach is Yin and Yang values framework, the authors believe that “ A useful perspective for examining the cultural values and conceptions of reality reflected and socially reproduced by accounting, is that of the “ universal masculine or yang and the universal feminine or yin” (Hines, 1992, p. 318). as some writers (Hines 1992) showed that the language of accounting preferences yang values, such as quantification, objectivity, efficiency, productivity, reason, and logic, and in doing so, silences or excludes those values associated with the universal feminine or yin, such as relationships, nurturing, experience, and intuition” p310

The authors address the usefulness of the adoption of this value framework to their study in two primary reasons. The first reason is because of the evidence of unique Australian indigenous cultural values provided from a large collection of anthropological, sociological and pedagogical literature. Secondly, the increasing emphasis of the Australian indigenous people s on cultural values and traditions.

Core Australian indigenous cultural values

In this section, authors try to introduce the differences in cultural values within the indigenous Australian peoples or (the yin core values).

According to the authors, “ The whole community is classified into specific relationships with each member (Crawford, 1989). For example, the Pitjantjatjara people of Central Australia gave Europeans kinship terms The Yolngu of the Northern Territory are also known to assign positions within the domain of Yolngu kinship to non-Aboriginal people with whom they

have more than superficial or brief contact Thus for many indigenous peoples, kin positions constitute the basic datum of social identity.” p 313

Also authors state that sharing and relatedness values are central to these indigenous societies especially to Aboriginal society.

In the next sections the authors focus on two groups of value taking them as examples, these groups of values, according to the authors, are aligned to yin values.

Work-related values

In this section the work-related values of indigenous peoples are presented as yin values, which are clearly reflected in the indigenous attitudes to work, consequently are in contrast with yang values.

Some examples was given in support to this issue “ the strength and nature of obligatory relationships and the web of sharing within kinship networks are often acknowledged as a key determinant of the success or failure of indigenous enterprises. Yet, governments at the state and federal levels and indigenous funding bodies have consistently ignored this factor. Instead, indigenous organisations and communities have been increasingly submitted to financial accounting controls and measures of financial accountability and compliance which prioritise yang values that are in direct conflict with the core Australian indigenous values of sharing and relatedness.” p 316

Land-related values

Descriptions of how the land is considered by indigenous peoples in Australia can be found under this section where the authors provide evidences on how

land values for these indigenous are different to accounting and accountability systems in the Western capitalist environment.

The authors state that “ The earth is considered the source of all life and, as such, the indigenous peoples are obligated to look after the earth, so that the earth will in turn provide for them” p 318

According to the authors the link between these peoples and land is much deeper than just an economic property, as it can be read that “ In Australian indigenous culture it is the spiritual link to the land that is all-pervasive. The land is the source of the Dreamings, the source of identity and the foundation principle of land rights in indigenous culture is not one of individual proprietary rights, rather it is relationships” p 319

The meaning of native title

Native title was identified in the article as “ inalienable right consisting of the laws, customs, practices and traditions of particular communities. As such, the rights under native title are limited to the indigenous community which observes those traditions, customs and practices. Native title does not equate with the “ estates, rights or interests in land which form the law of real property at common law . . . it is to be regarded as unique” p 320

The indigenous consider it as an important part of their culture not as it appears in the Western accounting literature as:

. The property;

. The asset;

- . The economic resource;
- . The commodity; and
- . The “ natural” capital.

The loss of this title means loss of culture itself for these Australian indigenous peoples.

Conclusion comments

the article concludes with the mention of the failure of mainstream cross-cultural accounting research to include the norms and values of less advantage groups such as indigenous, also the article refers to the complexity of accounting and accountability to study such a subject as these social aspects are part of many other subjects as history, ideology, language and mythology. Moreover, the authors suggest to build on the work has been made by Hines (1992) and Broadbent (1995; 1998).

Critical Reflections

This section critically evaluates the work has been done by Greer S. and Patel C. (2000) by reviewing the used method and objectives achieved in the light of other works on the same topic.

Strengths

it is good attempt to bring such issues to the attention of accounting, some issues like the issue of accounting and indigenous, how they are effected by accounting and how accounting should benefits from their cultures for example in terms of environment and social responsibility. As Gallhofer et al (2000) think that “ it seems appropriate to speculate further upon how

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indigenous cultural principles might be reflected more generally in the context of impacting upon accounting” p 397

The objectives of the article were clearly stated and strongly linked to the title. Also the abstract summaries and explains clearly the debate issue of the article and the limitations of the methods used before.

The aims and objectives of the article were well addressed and The findings were well organized and reported objectively. More importantly, new approach was applied as alternative method to characterize the indigenous peoples' cultural differences in terms of accounting and accountability.

It can be said that the article was well written and sectioned in good order, also very clear literature review was introduced by descriptions of the related work has been done in the same field within discussions in different places in the article which, also number of good references were used in both method section and the development body. In my view, that would give a good opportunity to describe the contents of the article and make them more readable. Not to mention the number of examples was injected in different sections of the article to support the ideas included.

Weaknesses

Gallhofer and Chew state that (2000) “ We are particularly concerned to address the problem that non-indigenous researchers face when they write about issues concerning indigenous peoples and cultures” p 258. As mentioned it could be a problematic issue that non-indigenous researchers can not reflect clearly the complexity of cultural and social elements and accounting in indigenous societies in general.

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At one point it could be said that the method used to gather the data for this article were clearly explained and the developments of the critical contextual analysis were well explained. On the other point, however, the reliability of the used texts is sometimes difficult to be measured. Also the scope of the study and the population used were not based on a clear approach.

Hofstede's cultural taxonomy was criticized in the article because of its limitations; however, the method was employed as alternative approach (Yin and Yang value framework) has its own limitations too.

At one point the used method is acceptable for determining the content and deliver broader understanding to the reader . however, it could be questionable if it is the appropriate method to explain and develop scientific accounting theory and result reliable outcomes as it is affected by other sciences such as language, history and politics. This makes the issue is more complicated and can not be studied without considering other elements, for instance, Jayasinghe and Dennis Thomas (2009) found that " The findings imply that any form of rational transformations in indigenous accounting systems in local subaltern communities requires a phenomenological analysis of any prevailing and dominant patronage political systems." p 351

From personal point of view, hybrid Approach should be applied to study the topic including ethno-methodological approach.

The article does not mention clearly how to improved the accounting theory and engage it with indigenous culture and practices, in personal view, the expected outcomes of studies not just general description to matters but also to give potential solutions.

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It also can be argued that the article does not show whereas the indigenous peoples welcome the western accounting and accountability systems or not, and if yes till which degree. In general, the article should have studied both sides of the relationship between the indigenous and the language of western accounting and how they affect each other rather than focusing on one side as the relationship is an interactive one.

As it seems that the issue is more deep-rooted in the accounting field which requires studying the historical background of the matter.

It is also arguable that although the authors arose the differences between cultures within the same country, they applied the comprehensiveness when they studied the indigenous and ignored the cultural differences between these indigenous peoples themselves, for instance Gallhofer et al (2000) believe that “ There are complex differences between the three groups of indigenous people and indeed between their different tribes.” p 384

Questions Left to Answer

The article raises issues and possibilities that should be focused on and questions need to be further explored; additional studies are needed to raise research possibilities beyond those identified and overcome method limitations.

Conclusion

In conclusion, the paper has promoted to the idea of providing evidence of differences between indigenous Australian values and the Western capitalist values in the accounting context. Some good cases have been presented with implementing a developed method in the field. Besides, several of good

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references have been used in order to develop the problem statement of the article,

It could also be said that the yin and yang values framework which used in the paper has its limitation in terms of providing evidences of the problem studied.

The conclusion was based on the findings from the critical contextual analysis used and the literature reviewed; also the recommendation was limited to a call for additional research in this area of research as some other researchers suggest (Gallhofer and Chew 2000).

Overall, the study gives good contribution to knowledge in terms of the used method and the objectives, also the study would need to be linked to other works have been done on the same topic (Gallhofer, S., Chew, A. (2000), Gallhofer, S., et al (2000), Davie, S. (2000), Jayasinghe K. and Thomas D. (2009), to give better and broader understanding to the problem introduced in the mentioned article.