This is the published version of:


Available from Deakin Research Online:  
[http://hdl.handle.net/10536/DRO/DU:30003834](http://hdl.handle.net/10536/DRO/DU:30003834)

Reproduced with the kind permission of the copyright owner.

**Copyright**: 2006, Business & Economics Society International
INDIGENOUS AUSTRALIAN ACCOUNTANTS: WHY SO FEW? A HISTORICAL AND CULTURAL PERSPECTIVE

Luiza Lombardi, Deakin University, Australia
Bruce Clayton, Deakin University, Australia

ABSTRACT
At a time when there is a growing call for Indigenous Australians to become self-sustainable and self-governing (Smith, 2002, Dodson & Smith, 2003, Martin, 2003) the very small number of Indigenous Australians in the accounting profession raises the question “why so few?” The number of Certified Practicing Accountants and Chartered Accountants of Australia is approximately 150,000 and to date only nine (9) qualified Indigenous Australian accountants have been located, representing 0.006%. This paper analyses the barriers faced by Indigenous Australians within the context of theories of cultural identity and colonisation of Australia. These theories are propounded as a means of exploring why there are so few Indigenous Australians represented in the accounting profession. An overview of colonial rule implemented by the British government from settlement of Australia in 1788, through to modern day Australia will be forwarded in an effort to draw out the implication of colonial rule on the development of Indigenous Australians whilst paying particular attention to the cultural identity of Indigenous Australians and the influence this has had on their career choices.

I. INTRODUCTION

Previous research examining the barriers faced by marginalised groups wishing to enter the accounting profession offers some insight into the issues that those groups have faced and, in so doing, provides a basis for understanding the Indigenous Australian accountants’ story. Marginalised groups such as women, certain races and non-white groups1 entering the accounting profession have historically faced barriers (Lehman, 1992; Hammond & Streeter, 1994; Carrera et al, 2001; Hammond, 2002, Clayton & Hammond, 2002) and the accounting profession worldwide has revealed that white and particularly white-British males have held dominance in the accounting profession (Bakre, 2002; Amisette & O’Regan, 2002, Uche, 2002; Sian, 2002; Amisette, 2003; Kim, 2004; McNicholas et al, 2004), but the story about why so few Indigenous Australians have entered the accounting profession has not been told. This paper provides some insight into the barriers faced by Indigenous Australians wishing to enter the accounting profession from a cultural and historical perspective.

II. MOTIVATION OF THE STUDY

This study is pertinent particularly because self-governance or rather, self-management is seen to be crucial “for building sustainable development and regions” [of Indigenous Australians] (Dodson & Smith, 2003, p.1). Accounting and financial skills are important to Indigenous peoples in their quest to attaining self-management and yet there are so few Indigenous Australian accountants.

III. RESEARCH QUESTION

This paper hypothesises the barriers for the dearth of Indigenous Australian accountants as being historical and cultural, and seeks to explore these barriers with a view to providing some understanding of the role that these barriers play in deterring Indigenous Australians from entering the accounting profession.

IV. HISTORY OF INDIGENOUS AUSTRALIANS

An understanding of the history of Indigenous Australians is essential to providing a context to the study of the barriers faced by them in the accounting profession, and to gain an understanding and appreciation of the role played by the conquering nature of colonisation and the quite different culture and value system of Indigenous Australians in limiting the educational opportunities of Indigenous Australians.
IV.1 Colonsation: The Historical Barrier

The Australian Aborigines\(^2\) were the first inhabitants of Australia and they have been in Australia for at least fifty thousand years (Broome, 1994). Although the first European contact with Aborigines was in 1606 by the Dutch crew of Willem Janz, it was in 1788 that Captain Arthur Phillip entered Botany Bay with convicts, officials, marines and dependents to set up a penal colony (Australian Museum, 2004). At that time an estimated 300,000 Aborigines, divided into over 500 tribes, were reportedly living in Australia (Broome, 1994). Conflict became intense and there were deaths on both sides. Land was continually been taken from the Aborigines and so too was their food source. Death by killing or by diseases such as smallpox, influenza, measles and the common cold introduced by the Europeans killed many thousands of Aborigines (Broome, 1994). As dispossession of their land continued, Aborigines looked to European sources of food. The new diet caused diarrhoea and other health ailments leading to more deaths.

From 1823, Christian groups established missions to convert Aborigines to Christianity, and thereby teaching the European way of dressing, praying, and working in non-Aboriginal society. The Aborigines were to be “civilised” and therefore useful to non-Aboriginal society (VAEAI, 2005). As increasing numbers of Aborigines were dispossessed of their land, starvation escalated and missions were seen as a refuge; a place to be fed and sheltered. The European colonies were increasing in numbers and the Aboriginal population was decreasing.

Australia became an independent nation in 1901 when the various colonies joined to become states and form the Commonwealth of Australia. However, Aborigines were not considered Australian citizens and were not included in the population count. The individual state governments, and not the federal government, dealt with Aboriginal affairs. Although Aboriginal people did have political rights in some states, it was only the Aboriginal men who were allowed to vote in Victoria, New South Wales, South Australia and Tasmania (Peterson & Sanders, 1998).

Public (government) schools excluded Aboriginal children at the request of the Europeans and this resulted in the introduction of Aboriginal schools in New South Wales. By 1920, there were thirty-five Aboriginal schools. The introduction of the Aborigines Protection Act (1909) of New South Wales gave legal power to the Aboriginal Protection Board to remove Aboriginal children if neglect was established (Human Rights and Equal Opportunity Commission, 1997). Half cast children, however, were removed from schools and given domestic servant duties.

In 1934 some Aboriginal people were issued “exemption certificates” to make them honorary “whites”. They were issued “dog tags” and as such they were not allowed to mix with their relatives who were not exempt. Exemption allowed the buying of land, to have a bank account, to vote, to drink alcohol and work in normal employment. For those without an exemption certificate, written permission to leave the reserve they were living on had to be sought (Eyre Peninsula Aboriginal History Activity, 2005).

In 1937, assimilation for some Aborigines was adopted as an official policy. “Part Aborigines are to be assimilated into white society whether they want to or not, Aborigines not living a tribal life are to be educated and all others are to stay on reserves” (Australian Museum, 2004). The NSW Aborigines Welfare Board was established in 1943 to dictate, “where Aborigines could live and work, their freedom of movement, their personal finances and their child rearing practices” (Sydney City Council, 2002, p.1).

Aborigines were first considered as Australian citizens in 1948 when the Commonwealth passed a Nationality and Citizenship Act. The Act now included Indigenous peoples as Australian citizens but this “was an empty vessel to which virtually no rights and obligations were attached” (Peterson & Sanders, 1998, p.14). At the state level, there was still legal discrimination and it was still the state and territory governments who had the power to make their own decisions about the Aboriginal people in their area. Although the Nationality and Citizenship Act now considered Aboriginal people as citizens, they had restricted rights and still were not seen or treated as equal to the other citizens of Australia and were not included in the Australian census count. Aborigines “suffered impositions such as restrictions on movement both within and away from reserves and missions, denial of freedom of expression and cultural practices, and removal of children” (Tripcony, 2001, p.2). Citizenship during this time has often been referred to as “citizens without rights” (Chesterman & Galligan, 1998).

It was in 1962 that all adult Indigenous Australian peoples were allowed, for the first time, to vote at the Commonwealth level. However, this year still did not see any changes to their rights and they were still not required to be included in the census count. In 1967 a referendum was passed to change the Commonwealth Constitution to include Indigenous peoples in the Australian census and to allow the Commonwealth rather than individual states to make laws for Indigenous Australians. Hence, 1967 is generally considered the year in which Indigenous peoples gained citizenship (Peterson & Sanders, 1998). The number of Indigenous peoples at the last census count in 2001 was 458,500 which represented 2.4% of the total Australian population (ABS, 2001).
IV.1.1 ASSIMILATION AND THE STOLEN GENERATION

During the 1930s and 1940s, policies such as Populate or Perish and Aboriginal assimilation, resulted as a response to the perceived need for New Australians and Aborigines to assimilate into wider (white) society. The Assimilation Policy was introduced to assimilate Aborigines into white society. “Implicit in the assimilation policy was the idea current among non-Indigenous people that there was nothing of value in Indigenous culture” (Human rights and Equal Opportunity Commission, 1997, Part 2). The assimilation policy was part of a broader White Australia Policy:

“which was designed to control the movement and employment of “coloured” aliens such as Asians and South Sea islanders [and this] presented another complication for Aboriginal people. As non-whites who were indigenous to Australia they, too, were excluded from employment on the basis of race under acts intended to control the employment of aliens” (Bourke, 1998b, p.42)

Assimilation was designed to out-breed the Aborigines with the view of preserving a white Australia. McNicholas et al (2004) propounded a similar assimilation history of the New Zealand Maori and states that “Government policies to assimilate Maori and alienate them from their land had been so successful that by the turn of the century [20th Century] it was thought that Maori culture and language was about to disappear” (p. 5).

Aboriginal children were taken away from their families to become instilled with European values and work habits. The Aboriginal children had their names changed and were not paid for their labour beyond being provided food and clothing. The children became personal servants. After 1940 “the removal of Indigenous children was governed by the general child welfare law, although once removed, Indigenous children were treated differently from non-Indigenous children” (Human Rights and Equal Opportunity Commission, 1997, Part 2). Removal of children continued into the 1950s and 1960s to aid the cause of assimilation into the white way of living. These children are now referred to as “the stolen generation”. The estimated number of “stolen generation children” is in the tens of thousands (Human Rights and Equal Opportunity Commission, 1997, Part 2). Between 1883 and 1969, an estimated 5,625 children were removed in NSW alone (Human Rights and Equal Opportunity Commission, 1997, Part 2).

The Whitlam government, elected in 1972, adopted a policy of Aboriginal self-determination to provide the means for funding legal and other services to represent Indigenous children and families in removal applications. The number of Indigenous children removed declined instantly. The Whitlam government created the first separate Federal Ministry for Aboriginal affairs and abolished the White Australia Policy; this was just over 30 years ago.

IV.1.2 EDUCATION

In the early days of European settlement, Indigenous education was mainly delivered by the Christian missions with the aim of assimilating the Aboriginal people into white culture and Christian values. The purpose of the mission schools was to socialise the “natives” so that they were useful to the Europeans.

From the late 1800s to 1949, state schools excluded many Aboriginal children because the Europeans objected to their presence (Broome, 1994). Racism, cultural conflict and cross-cultural miscommunication have contributed to the many Indigenous students abandoning school (Hunter & Schwab, 2003).

IV.1.2.1 EDUCATION: SCHOOL

Although the retention rates of Indigenous students at school until Year 12 has increased between 1998 and 2002 from 32.1% to 38%, the 2002 retention rate for Indigenous students was less than half of the retention rate of non-Indigenous students which was 76.3% in 2002 (ABS, 2002). For Year 12 completion rates, poorer results were reported by the ABS (2001) which found 18% of Indigenous people compared to 41% of non-Indigenous people completed year 12. Indigenous peoples aged 15 to 17 years are more likely to attend TAFE (7%) compared to non-Indigenous people (4.8%).

The number of Indigenous peoples aged 15 and over to gain a non-school or post-school qualification, also increased between 1994 and 2002 from one in eight persons to one in four persons but Indigenous peoples are still less likely than non-Indigenous peoples to gain a non-school qualification. Twenty-nine percent compared to fifty percent respectively (ABS, 2002).

Hunter and Schwab (2003) found there to be a range of explanations for low school attendance by Indigenous students. Factors such as poor quality housing and residence, arrests and difficulty with the English language all contribute to the likelihood of school attendance, as explained in the following quote:

"Disaffection with school and teachers, difficulties in attending school arising from poverty, high mobility, Indigenous inter-group tensions, family pressures particularly in
single parent families, high levels of sickness and high death rates among students and the consequent social obligations placed on the young are prominent among the reasons that Indigenous students have difficulties with formal education” (Hunter & Schwab, 2003, p.16)

Hunter and Schwab’s argument for low school attendance is echoed by Helme (2005) who states that “Some Indigenous students find engagement with school difficult because of non-school factors, such as poverty, poor health, imprisonment, high family mobility and indigenous inter-group tensions” (p.170).

The low education attendance rates are the consequence of many other social and environmental factors that stem from a long history of postcolonial oppression that have posed barriers to the Aboriginal people across all standards of living in postcolonial Australia. The legacy and impact of white settlement cannot be ignored because it has restricted and constricted the opportunities of the Aboriginal person (Helme, 2005). How can we intellectualise about low school attendance when many Aboriginal people are struggling to survive. Education is not at the top of the survival hierarchy and can only be considered when the other basic survival requirements such as food, safety and shelter have been attained.

IV.1.2.2 EDUCATION: TERTIARY

Consistent with the low secondary school attendance rates, Indigenous peoples aged 18 to 24 years, are also underrepresented in the university system and at TAFE when compared to non-Indigenous people. For persons 18 to 24 years, 5.2% of Indigenous compared to 23.5% of non-Indigenous persons attended university. For the same age group, the TAFE attendance for Indigenous persons was 7.5% compared to 11% for non-Indigenous persons (ABS, 2001).

The Indigenous Australian experience in tertiary education is consistent with the Indigenous Americans. Hampton (1993) argues that the low attendance is because “Western education is hostile in its structure, its curriculum, its context, and its personnel” (p. 301). Guider (1991) states that social and psychological factors need to be looked at when trying to explain why education has failed for Aborigines, and argues that failure is related to anthropological theories:

“which highlight differences between traditional Aboriginal and non-Aboriginal values and practices. Aboriginal students’ classroom behaviour, motivation to learn, styles of learning, and pattern of school attendance can be linked to traditional cultural influences” (p.45)

The low attendance rate at universities and other tertiary institutions is clearly a consequence of the low secondary school completion rates. As previously discussed in relation to low secondary school completion rates, more complex social and economic factors also influence the decisions made in relation to tertiary education. Hunter and Schwab state that an increase in the participation and outcomes in education for Indigenous students will be achieved when there is a cultural understanding of Indigenous peoples:

“Programs which encourage Indigenous participation in education while simultaneously being responsive to family, community and cultural commitments have been powerful tools for bringing Indigenous students into educational settings” (Hunter & Schwab, 2003, p.18)

Accounting as a major has not had huge appeal amongst Indigenous Australians as shown by the statistics of Indigenous Australian students who attended Deakin University between 1990 and 2004. From 1,547 Aboriginal and/or Torres Strait Islanders students who have studied at Deakin University during that period, only 6 studied a second or third year level accounting unit and only 3 had an accounting major specified.

The Deakin experience is consistent with other universities throughout Australia. From 51,289 Australian students who completed a Business, Administration or Economics Course in the year 2000, 122 students were Indigenous Australian students (DEST, 2001; Higher Education statistics collection).

IV.2 CULTURE: THE INFORMAL BARRIER

Aboriginal culture is based on relationships and kinships (Bourke, 1998a; Bourke, 1998b; Broome, 1994). Economic activity is based on the act of giving and receiving – that is, it is the act of sharing when a need is present. It is not based on “personal profit or economic gain” (Broome, 1994, p.16). The elders of the community have traditionally been the custodians of authority, tradition and kinship. The tribal elders administer law.

IV.2.1 LANGUAGE AND TRIBES

Aboriginal peoples are looked upon by most as a homogenous group. This is far from reality. There were over 500 Aboriginal tribes, each with their own laws and social systems, before European settlement in Australia. There were over 270 different languages spoken at the time of European invasion. Many of those
languages have disappeared and there are now about 20 languages that are still strong and actively used (Amery & Bourke, 1998).

IV.2.2 Land/Ownership

Land is crucial to the life, love and spirituality of Aboriginal peoples. “This love reflected a spiritual as well as an economic relationship to the land: the land not only gave life, it was life” (Broome, 1994, p.14). Dreamtime, ancestral resting places and sacred sites are entwined with the land:

“The land is my mother. Like a human mother, the land gives us protection, enjoyment and provides for our needs - economic, social and religious. We have a human relationship with the land: mother-daughter, son. When the land is taken from us or destroyed, we feel hurt because we belong to the land and we are part of it” (Flinders University of South Australia, Kokotinna, Djinvin in Yule)

Although land does provide economic needs, the land does not represent items or assets of individual wealth, but rather it is the source of food and shelter for the community who share the land at any particular point in time. The land is intertwined with their ancestral connections and what the Aborigines call events of “The Dreaming”. Aboriginal ancestral relations, or Ancestors, are determined by the spiritual link with the land. “Aborigines then are inseparably related to the land” (Indigenous Australia, 2006).

Traditional Aboriginal culture does not subscribe to liberal ideology that is based on the principles of private ownership and a belief in capitalism. Rather, it is based on community sharing. Although there are traditional Aboriginal owners of land, this ownership is not individual, but rather it is group ownership, and is based on “common spiritual affiliations to a site of the land, being affiliations that place the group under a primary spiritual responsibility for that site and the land” (Maddock, 1982, p.67). This form of ownership is enshrined in legislation in the Aboriginal Rights Act (1974) (Maddock, 1982).

Ownership is by traditional owners who have had the land entrusted to them so that all those ancestrally connected to the land can use the land for their spiritual, social and economic purposes. Ownership of the land is not transferred to another by sale of the land. Land is surrendered, or passed on to, those who have a traditional, ancestral or kinship relationship with the land (Maddock, 1982).

“Prior to 1788 Aboriginal people in Australia had a different economic system from that of the people who were to colonise Australia. Aborigines owned no valuable treasures that appealed to Europeans. Their economic life was based on sharing and cooperation. There were no individuals who possessed great wealth or land in European terms” (Bourke, 1998a, p.219)

An understanding of the spiritual attachment to the land and an understanding that land ownership was a shared ownership that meant a responsibility to share resources helps with an understanding of the principles of economic activities of the Aborigines. Economics and financial dealings, in the Aboriginal context, are not in terms of the individual and individual ownership but between community and communal ownership (Bourke, 1998a).

This contrasts the Western capitalist concept of accounting and accountability that has as its focus individual wealth and the provision of financial information to make informed decisions; the primary aim to increase individual wealth. Accounting encompasses “accountability” and this “means the responsibility to provide information to enable users to make informed judgements about the performance, financial position, financing and investing, and compliance of the reporting entity” (AASB, 1990, SAC2).

“Accounting is a constructed device for dealing systematically with commercial or financial aspects of the affairs of persons, firms and other organisations” (Chambers, 1991, p.3). The liberal ideology on which the capitalist economic system is based has as its focus competition and increase in individual wealth, which stands in stark contrast to the collective value system of Aboriginal society which measures wealth in terms of community and kinship.

Understanding the differences between the collective and individualistic value systems of Indigenous and non-Indigenous Australians respectively is cornerstone in appreciating why accounting has not been a “valued” or sought after profession for the Indigenous Australian. Accounting, at its very basic level, has been developed to record, measure and protect personal wealth, as such supports, and compliments the capitalist ideology of individualism and personal wealth creation and ownership. Indigenous Australians, who subscribe to a collectivist value system, may not see the “worth” of accounting.

IV.2.3 Keeping of Boundaries/Transactions

Aboriginal peoples have traditionally moved around between communities. Although community people knew which community they belonged to, there was a very social and family orientation to all community visitors (Berndt & Berndt, 1985):
"Aboriginal people did not have fences, gates, walls and locks to keep people apart, to define various kinds of living space or to make statements of ownership and trespassing. They did not need physical defences: their boundary indicators were much more subtle. They were aware of their social relationships, and they were especially sensitive about "social space". At the domestic level, they were able to achieve considerable privacy without constructing physical barriers" (Berndt & Berndt, 1985, pp24-25)

The lack of boundaries or statements of ownership also help to explain why, a profession that is very concerned about documentation of asset ownership, has not been viewed as relevant or important.

The social and economic belief system of land ownership prevailed in all trading that occurred amongst the Aboriginal people. The absence of boundaries and personal ownership concerning land ownership extended to the communal manner in which skills, goods and other resources are transacted. Transactions took on a different meaning to that which we know in accounting. Transactions involving the giving of goods and services were "paid" for by the receipt of goods and services. This "payment" however was in the framework of community and cooperation. As Berndt & Berndt (1985) wrote:

"......it was just that this functioned within a framework of cooperation. They did not take personal advantage to a point that it altered their standards of living or the basis of their own participation. It was almost as if they were privileged as well as obliged, to contribute their special skills and their personal enthusiasm to their community" (Berndt & Berndt, 1985, p.81)

Although Aborigines are not materialistic, that does not infer that they do not value the land. Aboriginal peoples value the land in the most extreme way. The land represents all. It represents spirituality and is their life force. However:

"it would be wrong to ascribe Aborigines as exclusively idealist – primarily religious – approach to the land and its ownership. They were perfectly aware that the land remained the economic basis of their existence. But this is not to underestimate the importance of what might be called the "religious element" in their attitude to land and particularly the religious factor in the present day Aboriginal struggle to land rights" (Rose, 1987, p.47)

The intense connection to the land and to the Aboriginal kinship is pertinent to the understanding of all choices and decisions made by the Aboriginal person. Without understanding the connection of the Aboriginal people to the land and to their community, the life choices made by the Aboriginal person may be erroneously interpreted or judged. These life choices include employment choices. It seems sensible that employment choices will not be motivated by remuneration but rather the benefit that the skills will have to the community.

The historical and cultural discussion above has outlined the theories of colonisation and cultural value system and explained how these theories provide an understanding for the dearth of Indigenous Australian accountants.

V. RESEARCH METHOD

The theories based on historical and cultural barriers purported to explain why so few Indigenous Australians have entered the accounting profession, were tested by conducting in-depth interviews with three Indigenous Australian accounting professionals. The interviewees were not easily found, as the professional accounting bodies do not capture information about race or culture. Through extensive research and networking, the interviewees were located.

VI. REPORT OF FINDINGS

Some common themes appeared from the interviews conducted. Themes that help understand why accounting and the accounting profession has not been a popular choice for the Indigenous Australian. The school experience, the cost of education, natural ability with numbers, the image of the accountant, the lack of role models and support, the community pull and the relevance of accounting to Indigenous Australians were themes that evolved from the interviews conducted.

VI.1 EDUCATION: BARRIERS

The general school experience at secondary school was difficult on many levels for the interviewees. Indigenous Australians suffer significant disadvantages across many quality of life indicators. Lower income and higher unemployment rates make it difficult for Aboriginal children to remain at school. As Hunter & Schwab (2003) state, young Indigenous students are faced with poverty, high levels of sickness and family pressures that make it difficult for students to be in formal education. Hunter & Schwab (2003) further argue that
the "cultural disaffection with school and teachers" also make formal education difficult for the Indigenous Australian (p.18).

Interviewee C stated that the family life was so difficult that very basic needs such as food, security and shelter were not assumed. The interviewee's parents suffered from drug and alcohol abuse and sometimes did not come home for a couple of days. At a very young age, the interviewee had to feed, dress and get to school on their own. The interviewee stated that:

"In mainstream education environment - it is difficult. There are difficulties that kids face - if you grow up as adult from a young age then it is pretty hard to then become a compliant student and be treated as a child"

Consistent with the interviewee's remarks, Hunter and Schwab (2003) and Helme (2005) found that many non-school factors make formal education very difficult, particularly because schooling is not understanding of the social and economic factors faced by many Indigenous Australian children.

Two of the interviewees did not complete Year 12 but instead went to TAFE because of a mentor or support person who suggested that they not give school up entirely but instead attend TAFE that offers a more flexible and supportive teaching approach than high school. This sentiment is consistent with the ABS statistics that found "Among all people aged 15 years and over, 5% of Indigenous compared with 3% of non-Indigenous were attending TAFE" (ABS, 2001, p.48). For students between 15 and 17 years the percentage difference is even greater between Indigenous and non-Indigenous students, 7% compared to 4.8%.

VI.2 IMAGE OF THE ACCOUNTANT

Another theme that unfolded was the poor image of the accountant. Accounting was not seen to be an attractive profession since all the accountants known to the participants were white and seemed mistrusting of Aboriginals. The white accountant was perceived as the gatekeeper and finger pointer of (misused) finances. Interviewee A stated:

"because I don't know that it is too appealing to want to be one (accountant), because traditionally I don't know, I'm just thinking out loud, but in black organisations, the number crunching people have been white, so it's always been, in many places they've got a lot of, how could you say it in a nice way, a lot of them have this mission management type of mentality, and the way that they, they're the keepers of the money, and they're very, they often act mistrusting towards, like we're here to make sure this black organisation doesn't go into liquidation or administration and I'll be the gatekeeper and there's very much a strong racist hint. I'll call it a white way of thinking"

This historical aftermath of colonisation of white supremacy is still evident. The feelings of unworthiness and inferiority still linger for the Aboriginal person. Accounting is perceived to be an elitist profession and as Interviewee A stated accounting is an elitist profession and that was not appealing. Interviewee B concurred with this and stated that the elitist tag is something to be begrudged and definitely not attractive. To be elitist goes against the grain of community and being on equal footing as all your family or community members. The Aboriginal person is not about individuality, but rather, is about community and community belonging.

VI.3 RECOGNITION OF A NATURAL ABILITY

All interviewees have stated that it was because of a natural ability for numbers, detected by a teacher at either TAFE or secondary school that supported and led them to undertake further studies and ultimately a career in accounting. Interviewee C stated that further education in accounting at tertiary level was suggested by a TAFE teacher who recognised the interviewee's natural ability for numbers. This natural ability, together with support from a teacher, were preliminary reasons for undertaking further study in accounting.

VI.4 ROLE MODELS/SUPPORT

The lack of role models was purported by the interviewees to be an important factor in discouraging Indigenous peoples from the accounting profession. The interviewees did not know any other Indigenous Australian Accountants. In an environment where very few Indigenous Australians achieve tertiary education, this factor takes on greater importance.

The interviewees did not know any other accountants and only one interviewee knew of other Indigenous Australian accounting students. The lack of role models in the profession was seen as a hindrance since there was no known Indigenous accountant that could explain the expectations of the profession or how to achieve professional accounting qualifications.
This is echoed by Loo and Rolison’s research (1986) where they found that students wanted a mentor from someone of the same race or ethnic group within their faculty. They interviewed African American students in accounting PhD programs and found that mentors were seen as particularly important in their decision to undertake higher degrees.

It was because of a natural tendency for accounting, economics and/or other similar commerce subjects, together with feeling that a university place is achievable, that the interviewees thought of pursuing an accounting qualification.

VI.5 COMMUNITY SERVICE

A recurrent theme which emerged is that the interviewees felt a pull to be with the “community” – that is the Aboriginal community that they were connected to. Working in mainstream accounting firms was not a huge attraction. Even though the experience there, for a short time, was seen as eye opening and a valuable experience, the number crunching work in a chartered accountancy firm did not have much appeal. The “pull” to work for their community was strong and it was work relating to Aboriginal affairs that had much more appeal.

Interviewee A stated:

“. . . but the government job gave me the option to work in the community, which I was really appealed to, to use my business skills to some extent. . . . I saw myself more in a senior role in Aboriginal affairs than I did in auditing”

All the respondents stated that the “pull” to help and assist the community also made it difficult to work in private accounting because of their lack of support and understanding of what that “pull” entailed. Interviewee A further added:

“the demands that an individual person, an aboriginal person had on them, when their family and community structures are a little bit more demanding than maybe the average Joe, makes it really difficult to work in a mainstream demanding role that’s not supportive of that, or understanding of that environment. So that’s a challenge, that was a challenge for me”

The community demands can be in the form of sitting on the committee of a local ball, other Aboriginal affair issues, NAIDOC celebrations, local sports team, attending court, helping Aboriginal kids or indeed any other community request. All volunteer based support.

“it’s just so many things, so many things. . . . So it’s family, its demands which are extended, because your family’s ten fold because you’re first cousins, second cousins, third cousins, fourth cousins, are all first cousins”

Interviewee A went on to say the following about why a mainstream public accounting position was not enticing.

“There wasn’t enough for me to, in my experience, to think, I could earn 250 thousand dollars a year and that will make me happy. Because I think your value systems are a little bit different. Within aboriginal communities there’s family values and, not that there’s not family values in mainstream society, but I think the priority of these values are different and what you’re driven by is to help your community.”

“Maybe it is a bit because we’re not really people that are traditionally numbers orientated, but I think more so now than any time, the last five years in the Aboriginal Affairs have been the strongest push forward for Economic development, which is seeing a need more for that field to be developed.”

Interviewee C concurred with Interviewee A and stated:

“Understanding an Aboriginal person will worry more about not meeting a cultural obligation than they will about whether it is within the funding guidelines. Because that is not something that will have an immediate impact – it might later. The business world is not going to suddenly run on Pitjinjara value system – is it? The accounting world is there and the principles won’t change. I think what I would have found helpful is when auditors or accounting firms send out people onto communities. Usually first year accounting graduates, put up with a lot of humbug. Preparation of the accounting people of some of the possible scenarios to prepare them.”

Although accounting is seen as valuable and necessary, the interviewees have supported the theory that the community, and how accounting will benefit the community, is the driving force for undertaking accounting as a profession. The focus for Indigenous Australians is to gain social and economic equality rather the traditional capitalistic view of individual wealth. Greer and Patel (2000) argue that:

“For Australian Indigenous peoples the core value is relatedness. It is this relatedness which produces a society where cooperation is valued over competition and where competition among individuals is discouraged” (p.313)
The apparent lack of understanding and appreciation for the Indigenous Australian culture and values has been purported by the interviewees as off putting and a disincentive to join the accounting profession. This understanding is pertinent for the accounting profession if more Indigenous Australians are to be encouraged to join the profession.

VII. CONCLUSION

The Australian Indigenous history, tainted with colonial rule and white supremacy, continues to impact on the lives of Indigenous Australians across all quality of life indicators. The legacy and impact of white settlement cannot be ignored because it has restricted and constricted the opportunities of the Aboriginal person (Helme, 2005). How can we intellectualise about low professional accounting membership when many Aboriginal people are struggling to survive? The accounting profession, a profession based on the accumulation of wealth for the individual within a capitalist system, is at odds with the Aboriginal societal system of kinship and community. The findings from the interviews conducted with Indigenous Australian accountants support the cultural and historical theories purported in this paper and it believes the accounting profession and employers of Indigenous Australian accountants to gain an understanding and appreciation of these issues to attract and facilitate the growth, both in terms of members and professional development, of Indigenous Australian accountants.

ENDNOTES

1 “Race”, “white” and “non-white” terms are social constructs and have been used throughout this paper to refer to “a group of people who in a given society are socially defined as different from other groups by virtue of real or putative physical differences” (Van den Berghe, cited in Annisette, 2003, p.644).

2 The terms Indigenous Australian and Australian Aboriginal are used interchangeably throughout this paper. Historically the term Aboriginal was more widely used whereas today the term Indigenous Australian is more widely used. An Aboriginal person is a descendant of an Indigenous inhabitant of Australia, identifies as an Aboriginal and is recognised as Aboriginal by members of the community in which she or he lives (ABS, 2004).

3 Retention rates refers to the students who remain in school from year 7 to year 12

4 TAFE refers to Technical and Further Education

5 Non-school qualification refers to qualifications other than those of pre-school, primary and secondary school (ABS, 2005).

6 NAIDOC stands for National Aborigines and Islanders Day Observance Committee and celebrations are held around Australia in the first full week in July to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander people

7 Pitjinjara is an Aboriginal tribe in Australia
REFERENCES


Australian Accounting Standards Board (AASB), 1990, *Statement of Accounting Concepts SAC2*


Deakin University (2005) 1990-2004 Aboriginal and/or Torres Strait Islander Commerce students ad-hoc Callista reports.
Deakin University (2006) 1990 -2004 Aboriginal and/or Torres Strait Islander Deakin University students, ad-hoc Callista reports.


