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Consequences of accountings, distributional and otherwise[☆]

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ABSTRACT

Applications of accounting ideas and practices have consequences. In exercising social, political, economic, environmental and cultural responsibility, individuals and organisations have moral responsibility for consequences for anyone (and anything) else of whatever uses they make of accountings. This article exposit consequences of accountings as a concept; and explains an interpretative process to recognise and classify these consequences, and configure them wholistically. These matters are exemplified using a Pacific atoll people. Longitudinal materials are used to analyse how, in the changing life circumstances of this people (not least that most are living in diaspora), several accountings practised around, about and among them have had consequences for them. Most of the accountings in question have been practised in conjunction with various forms of colonialism. However, one comprises the people's own accounting, based on genealogy, and remnants of it are helping sustain the diaspora. The consequences recognised through the analysis are distinguished into 14 classes, including so called *distributional consequences*.

The article can assist researchers to articulate consequences for socially constructed entities or identities (e.g., a community, settlement, society, organisation, industry, country, planet). For people on whom accountings are being applied by others, it may assist them to withstand or mitigate undesirable, objectionable consequences. However, given power asymmetries between them and sorts of individuals and organisations knowledgeable and wealthy enough to make extensive use of accountings, its main intent is to assist the latter in exercising moral responsibility when applying accountings. This they should do by being more appreciative of accountings' complex consequences.

ABSTRACT

Imwiin rokoia taan Waikua iaon Nikunau
 n ririki ake a bwakanako tao n aia tai ara

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bakatibu ake a tibutarara ao e kakoauaki bwa iai aia aanga kain Nikunau ni ikonibwai n oin aia katei. Aanga ni iokinibwai akanne ake a kaungaia kain Nikunau ni iangoi aanga n numerai aia aanga ni karikirake n aia utu, n aia kaawa ao n aia abwamakoro. Iai aika a nako raoi ao iai naba aika a nako buaka bwa are bon anne aron te waaki ni karikirake ke ni ikonibwai.

E mwenga raoi te I-Nikunau, e bon tiku ni mwengana, ma ngkana e tarai boong aika ana roko ibukin kabwaiia natiia ma tibuia ao anne, ea tau te borau ni ukoukora te kabwaiia. Akea bwa ea borau te nati ma tibu n Nikunau ibukin ukoran te kabwaiia ke te maiu raoi nako Tarawa, Niutiran, Toromon, etc.

Te kamatebwai aio e maroroakina aia kanganga ke kabwaiia te nati n Nikunau ni iruwa i abatera ma te kantaninga ma te onimaki bwa iriaia are te mauri, te raoi ao te tabomoa.

1. Introduction

Accountings are omnipresent in societies, certainly those identified with developed economies (Burchell et al., 1980). These technologies are wielded, or otherwise mobilised, by people and organisations, being among things they do in names of commerce, economic development, religion, social welfare, nation-building and sustainable development. As such, accountings have socio-political and cultural consequences, as well as economic and organisational ones (e.g., see Gray, 2019; Hines, 1989; Hopwood, 2008; Mautz, 1963; McNicholas & Barrett, 2005; Sikka et al., 1995). These consequences can vary between positive (e.g., beneficial, profitable), desirable, intended and appreciated, and the contrary. Some of these consequences accrue on the people and organisations doing the things; for example, they reap economic, social and political benefits. Even more consequences fall on many other people, not to mention other living things, places they live and other things. Many of these consequences may be obscured, unappreciated or remain unconnected to their source. Moreover, the mobilisers of accountings, no matter how far they travel or long they live, will never meet face-to-face some of the people enjoying the consequences of these accountings. Or what is more important from a critical perspective, they will never meet those suffering their consequences (cf. Arrington & Francis, 1993; Bauman, 1993; Roberts, 2003).

I say “more important” despite researchers having identified some consequences as merely impairing rational working of organisations (e.g., see Ashton, 1976; Luckett & Eggleton, 1991; Ridgway, 1956). In contrast, writers in this journal have criticised consequences as ideological (Bakre, 2008; Gallhofer & Haslam, 1991), unfair and inequitable (Agyemang & Lehman, 2013), environmentally degrading (Dixon & Gaffikin, 2014) and destructive (Walker, 2003). Criticisms in other journals range from dysfunctional organisationally, socially and politically (Humphrey, 1994), to brutal (Preston, 2006) and genocidal (Neu, 2000). And these are but a few among a great many which refer more sketchily or only implicitly to consequences related to accountings for someone or something.

Theorists conspire to reinforce the socio-economic status quo, in which human beings are controlled by the very practices they have created. At least some critical theorists portray things thus, as they address inadequacies in that status quo and the theories and practices reinforcing it. The novelty of this article is in discussing and exemplifying how accountings might be analysed for their often-inadequate consequences in economic, social, political, environmental and cultural terms. Some authors address the issue of unearthing, articulating and classifying consequences of accountings partially or implicitly. But they focus on economic and behavioural consequences for people and things within conventional boundaries of accounting entities or close by (Gray, 2019). For example, Banbury and Nahapiet (1979), in considering new computer-related accounting systems and control technology, reflect on the consequences of these for organisational forms and behaviours of organisational participants. Similar examples include Arnold (1991), Arnold and Oakes (1995), Bougen (1989), Crawley (2015), Holthausen and Leftwich (1983) and Zeff (1978). Expositions beyond this focus are absent. Moreover, there is scope for juxtaposing consequences which are negative, positive or neutral (e.g., harmless, innocuous).

I advance two contentions about consequences of accountings. First, they arise from any of the numerous ways accountings are used. For example, accountings inform plans, actions and reactions. Accountings enable substantial amounts of capital to be deployed for considerable periods over great distances. Accountings inform the practice of governance, management, supervision and the like. Concomitantly, they give rise to people and things being governed, managed, supervised, et cetera. Accountings are applied in ways which increase visibility of some things, and some people. Conversely, their application reduces visibility of other things and people. Accountings empower some people and disempower others. Second, the consequence of an accounting for a given person, collection of

people or other socially constructed entity or identity (e.g., a community, settlement, society, organisation, industry, country, planet) appears as an alteration in the circumstances of the entity | identity (hereafter, identity). The accounting either causes or possibilitates the altered circumstance or outcome. Temporally, the connection between an accounting being mobilised and a consequence of that accounting is sequential, as the very word *con-sequence* implies. The consequence can favour the identity, or be bad for it, or be a mix of these. The nature of the circumstances which are altered can be used to distinguish the consequence of an accounting, and so label each one, the labels then forming a classification. For example, alterations in circumstances categorisable as geographical are classified as geographical consequences. The different consequences are then arrayed diagrammatically to portray them as interrelated. Hence, a configuration is a valuable device with broad application (Hinings, 2018).

Deliberating and knowing more about consequences which accountings cause or possibilitate in specific contexts for given identities are relevant and important. Such knowledge is as valuable to the accounting academic and professional community as the technical learning and competence, and related formistic, mechanistic knowledge (Pepper, 1942), which dominate both accountant education (Riahi-Belkaoui, 2000) and education in accounting. Together, they constitute understandings of accountings as they function or operate in organisations, economies and societies. A main motivation for this article is to assist other researchers derive insights to discover and disseminate knowledge about consequences of accountings. Without an education encompassing considerations about the consequences of accounting, graduates (and the accountants they become) lack contextualistic, organic knowledge. As several authors infer in various contexts (e.g., Bayou et al., 2011; Boyce, 2004; Lehman, 2013; Low et al., 2008; Young & Annisette, 2009), this omission is detrimental to themselves, their profession, and the organisations and societies they populate.

More immediate reasons to study these consequences include appreciating the legacies of accounting mobilisations in the present or, for that matter, the past. These are forms of knowledge in themselves, such as in considering situations where recompense, restitution, redress and reinstatement might apply. Moreover, such knowledge has implications for improving means of anticipating consequences of current and proposed actions. Anticipation is important, as is evident from studies referring retrospectively to consequences as intended, anticipated and expected, or, more tellingly, the opposite (e.g., Alam et al., 2004; Arrington & Francis, 1993; Ashton, 1976; Hopwood, 1984, 2009; Humphrey, 1994; Ridgway, 1956). Consequences which are unintended, unforeseen or unarticulated can be fortunate. But often they are negative and affect vulnerable people and places worst (e.g., see Greer, 2009). Anyway, there can be issues about who did not intend, foresee or articulate them (Bauman, 1993; Burchell et al., 1980). Anticipating and articulating negative consequences might mean their occurrence reduces. Any cost or other burden they entail would not arise. Their impact could be mitigated or absorbed. Better alternative actions could be taken. Besides, if more is known about potential consequences, people exercising authority can be questioned about ignoring, hiding or dismissing them, or feigning blamelessness.

In the cause of developing theoretical thinking, my contribution is to take the extant concept of consequences of accounting, reconsider it from existing theoretical perspectives, but in a relatively new context, and thereby generate informed discussion about, and help refine, the concept both theoretically and practically (cf. Llewellyn, 2003). My approach is predicated on scope to posit the relevance and importance of accounting having consequences as vital to our knowledge and understanding about how accountings function or operate (Burchell et al., 1980; Davis et al., 1982; Hines, 1992; Mautz, 1963; Roslender & Dillard, 2003; Vollmer, 2004; Walker, 2008). A further aspect of this contribution is to illustrate means for researchers, practitioners and others to surface and analyse consequences of accountings for given identities of interest to them (e.g., living beings, physical objects or abstract social constructions). Among the others I have in mind are people on whom someone else is applying accountings in order that the people in question are well placed to withstand or mitigate undesirable or objectionable consequences.

Although I exemplify these means drawing on alterations over two centuries or more to the life circumstances an entire body of people (“People”, 2022) or society (“Society”, 2022), this is not a study of that people—I have published that elsewhere based on empirical, socio-historical materials gathered while being immersed among them for four decades, or available through secondary sources (see Dixon, 2021). The people in question comprises just over 7,000 men, women and children. Like ways other inhabitants of the Pacific identify with a specific island(s) (see Macdonald, 1996), they self-identify at least in part as *I-Nikunau*, meaning they have ancestral ties, or are indigenous, to Nikunau Atoll (coordinates 1.3475°S 176.4512°E), even though over 75 % of them live elsewhere. By continuing to self-identify as *I-Nikunau*, they constitute a diaspora (cf. Cohen & Van Hear, 2008). What is more, their emigration and that of their ancestors are arguably consequences of accountings mobilised by outside people and organisations. Some of these exogenous accountings date back to the 19th century. They have been part of commercial maritime, religious organisation, and colonial and aid administration networks originating from a distance, not least from Atlantic countries. They were largely “about” or “for” (as in “to explain to a third party”) *I-Nikunau*, not “to” or “for” (as in “designed for the use or advantage”) of *I-Nikunau* (Dixon & Gaffikin, 2014; cf. Jacobs, 2000). They now also serve localised, postcolonial government and commerce in the still relatively fledging republic and emerging cash economy of Kiribati (/ˈkɪrɪbæz/).¹

Some may feel that *I-Nikunau* are likely to be so insignificant as undeserving of separate consideration from some larger population, such as *I-Kiribati* (people indigenous to Kiribati) or Pacific Islanders generally. However, their tininess makes them easier to study wholistically than more populous societies and peoples would be, and they still have many characteristics these bigger groupings have.

¹ As well as Nikunau, the republic comprises the rest of the Kiribati Archipelago, Banaba, the Phoenix and Line Islands, and a substantial exclusive economic zone of ocean (for map, see Mallin, 2018, p. 246). The republic dates from 1979 (Constitution of Kiribati, 1979; Walsh, 2020), having been previously constituted as a territory under British rule (from 1892), namely the Gilbert and Ellice Islands Protectorate, then Gilbert and Ellice Islands Colony (hereafter, the GEIC). Except, the republic does not include the Ellice Islands (now the Dominion of Tuvalu) (Macdonald, 1982; Morgan, 1980).

Over and above that, they are worthy of critical attention because their atoll habitats, whether on Nikunau² or places to where many have immigrated, mean they are as vulnerable as one could find socially and economically (Kidd, 2012). Indeed, the dire threat now posed by sea-level rise and other potentially devastating effects of climate change means they may have to abandon these atolls for higher ground far away (Rytz, 2018), and acclimatise to that ground, wherever it may be. This would mean following the few hundred who have moved to such ground already for social and economic reasons, notably to New Zealand (NZ). These few hundred still qualify as part of the diaspora and are included in this study.

Given these contextual circumstances, part of the critical appeal of this article is to illustrate how accountings secure favourable and auspicious outcomes for persons mobilising them technologically, professionally, knowledgeably and socially. These outcomes should be seen in the light of new-found moral obligations among people running organisations for the consequences of their actions, as manifested in organisational ethics and social responsibility (e.g., see Dellaportas, 2019; Roberts, 2003). They should be seen from the critical perspective that the point of research encompasses considerations of social justice, including emancipating the subjugated, exploited and oppressed by changing “the realities of social life in all its intricate materialities” (Macdonald, 2017, p. 515; Gallhofer & Haslam, 2020).

If consequences of mobilising accountings matter, then so should the issues raised about them here. These issues include knowledge about accountings having consequences of environmental, economic, social, political or cultural natures. The consequences are felt by various actors or things. Expounding theoretical knowledge of them can enable, among other things, criticism of these consequences. Preferably, this criticism occurs before adverse consequences arise, or so that favourable consequences are realised more fully. By knowing more about consequences of accountings, people who mobilise accountings can better understand their meanings and their implications for the people or other identities enduring them in broad senses. This applies especially if, like the people whose organisations have mobilised most of the accountings which have been of consequence for *I-Nikunau*, the mobilisers are people whom I allude to above as never likely to meet face-to-face with the identities whose existences are affected.

Regarding this article’s contents, and conversely matters it omits, the distributional consequences to which the title refers comprise one class among 14 classes of consequences which I derived iteratively and labelled, and, in keeping with the configurational part of my analysis, brought into a wholism. But writing about all 14 classes is impractical in one article, not least because of restrictions of space and word count. Hence, I selected this one class as an exemplar. However, I tried not to lose sight of overlaps between this class and the other 13 because these overlaps are important to understanding any of the classes. Thus, every-one of the 14 are mentioned in writing about the exemplar in the findings.

The basis of those findings is that distributional consequences encompass alterations in the distributions of things among *I-Nikunau*, and between them as a people and other persons. These other persons (and other peoples) are particularly those with whom they share social or natural space and time, and so deal economically, socially and politically. The things I consider include the products of economic activities. But I go further than the material to bring in the abstract, and so anything capable of being distributed, shared or experienced (e.g., land, wellbeing, power, vulnerability). Thus, I broach the subject of social, cultural, political and environmental distributions (Klamer, 2002). I also take distributional consequences to encompass alterations to *I-Nikunau*’s geographical distribution as a population (see “Distributional”, 2022), and so *I-Nikunau*’s circumstances of diaspora.

I chose distributional consequences as the exemplar because it fitted with the article having obvious critical appeal. Distribution figures prominently in Marx’s (1867/1887) criticism of society based on various contradictions. One of these is the widespread involvement of people in production of goods and services contrasted with a lion’s share of the value produced, distributed and consumed being enjoyed only by a privileged few (Alam et al., 2004; Sikka, 2015). However, by being so broad as to consider the social, environmental and other types of distributions just enumerated, I assimilate broader critical theories, particularly those coming from the normative standpoints of human conditions and relations, justness, emancipation, et cetera (Macdonald, 2017; Rehbein, 2018).

The article comprises five sections (S1, S2, et cetera). S2 reviews literature on how consequences of accountings are presently conceived. S3 covers methodological considerations and methods, including the influence of the literature in S2. It includes my connection to *I-Nikunau* and the domain of inquiry, and gives assurances about my primary and secondary data being valid. S4 presents the findings, including about accountings and alterations in circumstances, and the application of configurational analysis. I set out the primary contribution of this article in S4.2, being to put into practice ideas about articulating, classifying and configuring consequences of accountings. S4.3 relates my distributional consequences exemplar. S5 concludes and suggests avenues for further research.

2. Conceiving, recognising, classifying and configuring consequences

My motivations for this article are social justice and similar considerations. These amount to critical ideals (McCarthy, 2017). Concomitantly, making accounting more emancipatory and similar is desirable. These matters are consistent with the critical studies in Table 1. They describe consequences of accountings as anything from dysfunctional to genocidal.

The publication of Burchell et al. (1980) in AOS calling for more attention to be paid to accounting’s consequences has possibilities, if not inspired, much of the research represented in Table 1. Indeed, five of the studies are in AOS, although a decade elapsed before the first, Gallhofer and Haslam (1991), appeared. In the meantime, coverage was limited to the (neoclassical, micro) “economic” (e.g., Holthausen & Leftwich, 1983) and “behavioural” varieties of accounting’s consequences (e.g., Luckett & Eggleton, 1991).

² Nikunau itself is drought-prone and remote (Office of Te Beretitenti and T’Makei Services, 2012).

Table 1
Features of 16 critical studies of consequences of accounting.

Consequence Label (1)	Author(s) (2)	Journal(s) (3)	Nature of Identity Studied (4)	Critical Ideals (4)
Dysfunctional organisationally, socially and politically	Humphrey (1994)	<i>Accounting, Organizations and Society (AOS)</i>	Clients and officials of the Probation Service in Britain	Fairness, justice, enabling, alleviate punishment
Denial of social aspects of business activities; impairment of ethical considerations and moral consequences in managers' behaviours	Dellaportas (2019)	<i>Accounting, Auditing and Accountability Journal (AAAJ)</i>	Neglected and marginalised segments of society	Emancipation, fairness alleviate exploitation
Reducing of status; gender discrimination	Arnold and Oakes (1995)	<i>Critical Perspectives on Accounting (CPA)</i>	Nurses and others in US hospitals	Fairness, gender equality, transparency
Ideological (and grave)	Bakre (2008), Gallhofer and Haslam (1991)	CPA; AOS	Postcolonial Jamaican economy; Germany about 1918	Fairness, independence, justice, liberty, transparency, alleviate exploitation
Unfair and inequitable	Agyemang and Lehman (2013)	CPA	Aspiring immigrants to Britain 2000s	Fairness, independence, transparency, truth, alleviate oppression and exploitation
Environmentally degrading	Dixon and Gaffikin (2014)	CPA	Tarawa Atoll since 1945	Betterment, emancipation, empowerment, environmental sustainability, humanisation, justice
Destructive	Walker (2003)	CPA	Scottish Highland Gaels in the 18th and 19th century	Cultural diversity, land rights, alleviate despotism
Creative of new modalities of power; disabling of indigenous, community or local agency, while increasing of dependency on officialdom	Greer (2009), Neu et al. (2006)	<i>Accounting History; AOS</i>	Aboriginal women in Australia; Education provision in Latin America	Economic/financial independence, social advancement, alleviate political dominion
Detrimental, abhorrent, catastrophic and far-reaching	Smith and Doolan (2020)	<i>Journal of Human Rights and Social Work</i>	Welfare system claimants in Britain	Comfort, inalienable human rights, alleviate stigmatisation
Exploitative; socially and racially marginalising	Sharma and Irvine (2016)	<i>Qualitative Research in Accounting and Management</i>	Indentured labourers in Fiji 1879–1920	Resistance, liberty, alleviate oppression and exploitation
Stigmatising	Walker (2008)	AOS	The poor of Victorian England and Wales in receipt of relief	Assertiveness, alleviate debasement and stigmatisation
Impoverishing, despairing; diminishing cultural identity	Alagiah (2004)	<i>Journal of Applied Management Accounting Research</i>	Indians in plantations in west Malaysia in first half of 20th century	Comm-unity, alleviate exploitation and racism
Brutal	Preston (2006)	AOS	Navajo people of Utah, Arizona and New Mexico in 1930s	Independence, prosperity
Genocidal	Neu (2000)	AAAJ	Canada's First Nations since 1600	Cultural diversity, environmental sustainability, life

This reflected economic reductionism being ascendant in contemporary research. Indeed, Burchell et al. (especially p. 23) and Hines (1989) criticised this situation. They called for research into accounting as it functions and into the realities it constructs, essentially broaching the subject of shifts in paradigms (Burrell & Morgan, 1979; Hopper & Powell, 1985). Two exceptions proving the rule include the illumination by Bougen (1989) of unintended consequences³ and Zeff (1978) raising substantive issues about accounting standard setting having social, (macro)economic and distributional (or microeconomic) consequences, this when standards were still a fledgling industry.⁴

Banbury and Nahapiet (1979) is a third exception. Their study, already outlined in S1, shows new systems having consequences for individuals, groups and a society in general. They cap their work with a heuristic framework in which consequences are comprehended as many and varied, spatially and temporally. They indicate this framework as being a tentative proposal. However, no one since has devised a more substantive framework, one for finding, articulating and classifying consequences. This is notwithstanding the steady trickle of studies uncovering consequences, as listed in Table 1. None of those studies puts forward any sort of framework. Hence, I intend doing that in this study.

As Table 1 indicates, other journals besides AOS, including this one (CPA), have also published critical studies, but there has hardly been an avalanche. This is despite subsequent calls for more research (e.g., Roslender & Dillard, 2003; Vollmer, 2004) and the exemplars the articles in the table set. Another thing noticeable from the table is that only one article has been published in a journal

³ Bougen's (1989) study features managers adopting an accounting system intended to reduce volatility and conflicts with workers. However, it had an opposite result, involving complex disagreements and challenges from the workers.

⁴ See also Shapiro (1998), who 20 years later used the words deleterious, dire and disastrous to voice his concerns about consequences of these standards.

outside the accounting discipline. This is despite the studies mostly resonating with such as the colonialism, indigenous peoples and development studies literatures. This suggests scholars in other disciplines are oblivious to the reach, ramifications and consequences of accountings (cf. Suzuki, 2003). This situation leads me to repeat calls for accounting researchers to draw attention to accounting being more significant than is generally believed (see Gallhofer & Haslam, 1991).

My study reflects various things about the studies listed in Table 1. First, the information in Column 4 shows the authors are all concerned about the consequences for specified people or another identity, invariably a vulnerable one. Most take an historical approach consistent with sequencing (Pierson, 2000). Although six are confined to an earlier period of history, at least eight recount histories ending when their article was published. Hence, they provide histories of how the present came about in each case and reveal dynamics still at work. Concomitantly, they provide platforms from which to address the root causes of inadequacies they articulate. As indicated in Column 5, the authors of the studies each have in mind various changes consistent with a range of critical ideals.

Second, each study in Table 1 analyses accounting practices as entailing some combination of activities (e.g., collecting data, keeping books, performing calculations, conveying specifications, meanings and similar, analysing situations, facilitating financing relations and incentive schemes, proffering expertise), as part of particular organisational structures and processes. Even so, the studies share notions to the effect that these activities are integral to internal relations and external dealings among protagonists (Greer, 2009; McGoun et al., 2007), and it is these relations from which accounting systems, vocabularies, calculations and similar “technical paraphernalia” derive meanings and significances (e.g., see Bougen, 1989; Walker, 2008). Concomitantly, it is through such relations that consequences arise, causally or as a matter of possibility, and so, identifying and recognising consequences involves examining the relations in question.

Third, the studies in Table 1 help in appreciating that consequences of accounting can be many and varied. This includes having impacts over differing time horizons. Indeed, a considerable difficulty is that so many past, present and future things, or even everything, might be related. The so-called Butterfly Effect (Cooper et al., 2001) epitomises this phenomenon. Furthermore, studying them is a multidisciplinary affair. Hence, incorporating other knowledge and learning from a range of social disciplines is germane. Thus, I searched other disciplines for equivalent frameworks or even conceptual discussions with potential to improve the theoretical treatment of consequences in the accounting literature. This search extended to how consequences were described in other disciplines, compared with accounting, and yielded two things relevant here.

The first thing was Kezar’s (2005) conceptual discussion of consequences, born out of dissatisfaction with most knowledge in her disciplinary areas of interest being formistic or mechanistic, resulting in a narrow conception of what counts as consequences and the consequences identified being limited mostly to direct and intentional outcomes. In response, Kezar developed a taxonomy of consequences. As this embraces the four sociological paradigms of theory types referred to above in citing Burrell and Morgan (1979), I perceived parallels between what she did and the calls mentioned above for more accounting researchers to cross from the prevalent functional paradigm into the other three, namely radical structuralist, interpretative and radical humanist. Indeed, since Burchell et al. (1980), numerous accounting researchers, including those listed in Table 1, have taken more radical approaches, no doubt encouraged by journals listed in Column 3. This is notwithstanding the imbalance persisting in the accounting literature, and in accounting knowledge more generally (Hopper & Powell, 1985; Riahi-Belkaoui, 2000).

In turn, the present study is influenced by radical humanist theories, referring to values and symbols being aligned with, disturbed by and realigned with structures and processes. These include (local) cultural theories (e.g., Alam et al., 2004), and theories of diaspora (e.g., Shuval, 2000) and of colonialism, cultural imperialism and globalisation (e.g., Bakre, 2008; Hopper et al., 2017). The epitome of this is choosing a people who are far removed in almost any respect (e.g., geographically, technologically, culturally, politically) from the people who mostly perform the exogenous accountings whose consequences are the main ones under consideration. Similarly, from the organisations with which the people performing the accountings are affiliated, and from the principals to whom these people show allegiance.

I set out in S1 two contentions about how a consequence of an accounting may be defined. These contentions are consistent with a blend of ideas drawn from the accounting and other studies either in Table 1 or otherwise cited above. By implication, consequences can be unearthed by analysing alterations either in the identity’s circumstances or in trends in them. The sequencing mentioned above is an important notion in this analytic process. So too is that alterations often do not materialise immediately (Banbury & Nahapiet, 1979). Indeed, some long-term consequences may still be emerging, in real time or because of changes in knowledge or (re-)interpretations of history. These alterations are then analysed for explanatory linkages between the alterations and the accounting. The linkages show them as attributable to, or as having associations with, one occurrence, event, action or practice of the accounting, or a sequence or routine of same. This distinction between “attribution” and “association” dichotomises the sociological paradigms referred to above, in which objectivism and subjectivism feature (Burrell & Morgan, 1979). That is, functional and radical structuralist types of theories are associated with objectivism. For these types, a consequence for an identity arises somehow from structures, processes, informing practices, actions, conditions, habits, events, et cetera which are *causal*. Distinctly, interpretative and radical humanist types of theories are associated with subjectivism. For these, the notion of “conditions of possibility” is invoked (Miller & O’Leary, 1990), with said structures, et cetera interpreted as *possibilitative*. This distinction begs the question of whether consequences perceptible from a subjectivist stance differ from those perceivable from an objectivist stance (Solomons, 1991).

Of similar importance in the accounting literature is that consequences are direct or indirect, such as arise from the mixing of occurrences, events, actions or practices (Boyce, 2004). Indirectness arises from some linkages in such chains of consequences having an accounting essence. They occasion consequences which are partly associated with accounting (Shapiro, 1998): hence, for example, the consequences (of non-accounting) of consequences (of accounting). Each consequence might be significant of itself, or be incidental to (an)other, more significant consequence(s). The consequences can be knock-on, including occasioning a chain reaction or domino effect, and so be far-reaching (e.g., see Miller & O’Leary, 1990). Consequences in the form of occurrences, events, actions and

practices can prompt responses, resistances or opposing actions, which are themselves consequences (Hopwood, 1984; Llewellyn, 2003). Consequences can affect other consequences, for example, altering their speed, direction and size. A further possibility is for the consequence of an accounting to be that circumstances remain the same, whereas without the accounting they would have altered.

Another important notion is the devil of consequences being often in the detail. Juxtaposing details, and synthesising them, enables appreciation of how wide-ranging and longitudinal consequences of accountings can be (Davis et al., 1982). Similar applies to consequences being interrelated, or in discerning domino effects between them. Consequences are not only complicated but also they can be obscured by how accountings have permeated and become embedded in aspects of human activities, organisations and societies (Burchell et al., 1980).

The second thing from my search was noticing a scattering of studies which, in discussing consequences, labels them using adjectives associated with disciplines, classes of knowledge or branches of learning. These correspond with several examples in accounting already. They include studies which class consequences as organisational (Arnold, 1991), macroeconomic and microeconomic (Crawley, 2015; Gallhofer & Haslam, 1991; Zeff, 1978), political (Gallhofer & Haslam, 1991; Jones, 2010), social (Zeff, 1978) and cultural (Walker, 2003). Thus, in accordance with my second contention, I decided to distinguish my study from those listed in Table 1 by classifying the consequences I found using the sorts of labels just enumerated, rather than according to some negative–positive, (or bad–good) dichotomy, as indicated in Column 1 of the table. The significance of this departure is discussed next. Furthermore, realising that none of the studies I am aping in this regard includes a comprehensive list of labels, I include such a list, but as an exemplar, not as the absolute, definitive list.

The dichotomy just mentioned begs the question of whether it is adequate to class a consequence as negative (positive) for an identity, say, a set of people, purely because they are in undesirable (satisfactory) circumstances (Kezar, 2005). Outwardly, evidence might signal negative consequences have arisen for an identity. However, this evidence should be evaluated in terms of the identity's previous circumstances. These might have been even more problematic or inadequate. This could lead to the evaluation that, even though something possible and better would be more desirable, the identity is still better off than before. Hence, the consequences are positive because the present circumstances are an improvement on the previous circumstances. Thus, sophistication calls on researchers to identify the different sets of people affected by specific activities or events. Then, they can analyse and report the consequences for each set by contrasting their present and past circumstances (e.g., see Bakre, 2008; Hines, 1992; Preston, 2006). While researchers could then offer opinions about whether the consequences are positive or negative, other people could also use the report to form their opinions.

Similar arises where several identities all derive favourable consequences from the same activities or events, but the distribution of benefits is uneven. This outcome might be perceived as unfair, unjust or repressive, and interpreted as a negative consequence for the identity(ies) benefitting least. McNicholas and Barrett (2005) fault this interpretation of such outcomes. They refer particularly to critical studies which stimulate counter-movements to repression (Honari, 2018; Macintosh, 2009). Macdonald (1996) indicates a similar difference among Pacific Studies researchers. This is reflected in notions of *indigenous agency* (Thomas, 1990). In this, indigenous people are cast as able to respond, exert power and act. Thus, indigenous researchers have often incorporated *islander agency* as a central theme in culture contact studies (Lal, 2007). In contrast, their external, non-indigenous, more numerous counterparts tend towards a more stereotypical view of indigenous peoples and their lands being past and present victims of oppression and exploitation. This runs to so called symbolic violence, where these victims are apt to accept their lot as commonsensical and part of the natural order of things (Bourdieu & Wacquant, 1992).

For my part, the perspective I take on consequences is more wholistic than is represented either by the negative–positive, (or bad–good) dichotomy of some studies or by the single consequence type (e.g., organisational, macroeconomic) of other studies. Hence, the usefulness of a configuration of consequences, and drawing on configurational analysis as a valid application in the accounting discipline. Configurations, and the analyses behind them, articulate phenomena which, by being synthesised and pictured together, are understood as parts or elements of a wholism. They have a pattern to them, out of which additional meanings can be attained (Hinings, 2018). Thus, conducting the process of configuring improves understanding of the coherence of, in my case, the people and their circumstances.

3. Methodological considerations and methods

The conduct of this study has depended much on my being a participant insider in, yet outside observer of, the ways of life of the identity, *I-Nikunau*, for nearly 40 years. During this time, I have been a member by affinity of an *utu* (\cong bilateral extended family of several generations) with ancestral *aba* (\cong areas and sections of land) on Nikunau, and so part of this people. I have been able to add to and inform my experiences using a host of secondary sources, written, filmed and oral. These go back three centuries and indicate that virtually all the approximately 2,000 *I-Nikunau* ancestors of today's population alive 200 years ago lived on Nikunau (Macdonald, 1982), whereas nowadays the majority (>5,000 out of >7,000) live in diaspora. The geographic locations of their diasporic



Fig. 1. Population distribution of *I-Nikunau* on Nikunau and in Diaspora 2021 (Sources: National Statistics Office, 2016; Roman, 2014; Solomon Islands National Statistics Office, 2021; Statistics NZ, 2014; Walsh, 2020). Maps adapted from Vidiani.com, Rob984, Bosnic Dressing CC BY-SA 3.0.

communities⁵ are within the Republic of Kiribati, in other Pacific countries (e.g., Solomon Islands, NZ, west coast states of the United States (US)) and further away, including in Britain (see Fig. 1). Of these places, my participation has been as follows. I stayed for five months on the traditional atoll setting of Nikunau, distributed among 1985, 1987, 1989, 1998 and 2009. Distributed among these same years, I lived for 30 months in the *I-Nikunau* diasporic community on the *urbanised Pacific island* (Jones, 2016) setting of Tarawa Atoll.⁶ For the remainder, I have been part of *I-Nikunau* cum *I-Kiribati* diasporic communities⁷ in the modern metropolitan country settings of NZ (1987–1997, 2007–), and England and Wales (1999–2006). I also made short visits to community members in Port Moresby, Honiara, Nauru, Nadi and Melbourne.⁸

This study began serendipitously. Incidental to being immersed in their ways of life, I gradually noticed how accountings figured in these or otherwise affected *I-Nikunau*. This was particularly so having worked on Tarawa in accounting education in 1997–1999 (see Dixon, 2004). Gradually realising my unusual, privileged position (Roslender & Dillard, 2003; Watson, 2011), I began my research into these ways of life and the exogenous accountings existing alongside them. I was particularly drawn to how the accountings, while often at odds with the ways of life and the thinking these ways reflected, also shaped and were shaped by this thinking, with accompanying consequences!

Finding these accountings were much longer lived than my presence, I supplemented the experiential empirical materials I was gathering first-hand with secondary-source materials. There were from academic, official and ad hoc sources, and related to periods before my presence and contemporaneous with it. I used them to analyse and write about many, many more circumstances, situations, events and times than personal observation alone would have permitted. I verified them for reliability and questioned them in terms of perspective (Cohn, 1980), before (re-)analysing and (re-)interpreting them. A related point about these materials is that virtually all came from the multidisciplinary Pacific Studies literature. They fit with the point made in S2 that studying consequences of accounting is a multidisciplinary affair, and so, knowledge from several disciplines should be incorporated.

The multidisciplinary nature of the secondary sources also fits with them being recognisant of accountings having socio-political and cultural consequences, as well as economic and organisational ones (see S1). Thus, as befitted this theoretical situation, I crossed paradigms (see Duarte & Hodge, 2007). Concomitantly, my activities have been consistent with taking an ethnographical research approach to generate and inform discussion about consequences as a concept (Vollmer, 2004). As alluded to in the two contentions advanced in S1, I conceive accountings as ideas and related things various people mobilise. The accountings are observable in transactional, distributive and ideological roles the people play, and political and organising functions they perform. The accountings

⁵ I use *diasporic communities* in the sense of a body of people who live in the same foreign place and have ethnicity or culture in common, and are part of a diaspora comprised of numerous similar communities (Shuval, 2000).

⁶ Tarawa (or strictlier, South Tarawa), before becoming the capital of Kiribati, was the headquarters of the GEIC. This headquarters status dates from the Battle of Tarawa in 1943, when the Allies expelled a short-lived Occupation by the Imperial Japanese Army. The previous headquarters was Banaba (or Ocean Island) (1908–1941), where phosphate mining was occurring (see Williams & Macdonald, 1985). Before, the resident commissioners mainly resided on Tarawa (1896–1908) and Butaritari (1892–1896) (Maude & Doran, 1966).

⁷ As well as identifying as *I-Nikunau*, those living outside Kiribati also identify themselves more generally as *I-Kiribati* (cf. Walsh, 2020).

⁸ Table 2 shows the distribution of the total of >7,000, along with the total number of *I-Kiribati* in each place.

carry the culture of the people in question among themselves and among others, leading to these others becoming entangled in more than just the accountings (Mellemvik et al., 1988; Neu, 2000; Sikka, 2015; Vollmer, 2019; Walker, 2008).

I surmise that to grasp the consequences of any accounting requires appreciation of its broad roles and main functions. This contrasts with accountings being portrayed conventionally as merely collections of inert technical ideas and methods which operate in vacuums (Carnegie & Napier, 2002). Thus, accountings are not imbued with such properties as neutral, impartial, objective, apolitical, non-aligned, et cetera. Instead, the view I take in studying *I-Nikunau* ethnographically is that accountings derive their meanings and significances from people active in formal and informal organisational structures, processes, and the internal relations and external dealings which they entail, and in other contexts in which people practise accountings. These people and what they practise are imbued with bias, partiality, subjectivity, politics and alignment.

In S1, I allude to the notion that consequences of accountings for a given identity are revealable through analysing linkages between accountings and alterations to the identity's circumstances. To make these linkages, I did two things simultaneously. First, I used the empirical materials to expound a descriptively rich, socio-historical analysis (Carnegie & Napier, 2002) of *I-Nikunau's* present circumstances. This analysis, available as Dixon (2021), is built around the elements comprising Fig. 2. It captures the people's dynamics, its fluctuating fortunes and alterations to its various circumstances. Second, I constructed a critical history of several accountings used in the entire Republic of Kiribati and, before it was constituted, the GEIC and earlier colonial constructions associated with that part of the Pacific (Dixon & Gaffikin, 2014). These accountings are ones with which readers will be most familiar. As far as *I-Nikunau* are concerned, they were developed exogenously, by the other persons mentioned in S1 as coming from the Atlantic.

In S2, I constructed an argument about revealing consequences from an identity's altered circumstances or outcome(s). These alterations materialise contemporaneously with or subsequently to the accounting occurrence, event, action or practice which causes or possibilitates them. Thus, I took the necessary step of not only looking backwards but also placing accountings and alterations in circumstance in time. Hence, the approach of "systematically situating particular moments (including the present) in a temporal sequence of events and processes [to] greatly enrich our understanding of complex social dynamics" (Pierson, 2000, p. 72). This approach reflects the popular, if inexact, assertion of "history matter[ing]" and the critical value of genealogical histories (cf. Macintosh, 2009).

I, acknowledge however, that much Eurocentricity can come through in such histories. They are apt to comprise dates, timelines, rulers, great men, military campaigns and inventions. Concomitantly, they can smack of monumental history, comprising macro-developments of a political, economic or social nature, and celebrating empire and imperialism. Indeed, these traits are common in histories of the Pacific written by *I-Matang* (\cong persons indigenous to Europe, being fair-skinned). They show a preponderance of coverage about exploring, discovering and subsequent activities associated with the so called *colonial project*. They are largely concerned with issues constructed from *I-Matang* perspectives (Hezel, 1988; Lal, 2007; Teaiwa, 2018).

In contrast, traditional *I-Nikunau* accounts of history, and similar across the Pacific, are recorded in stories, songs, et cetera. These lack explicit chronology and are much more about familial ancestors than Eurocentric histories are.⁹ These traits in *I-Nikunau* histories are reflexive of genealogy being a vital phenomenon among *I-Nikunau*, albeit in the everyday familial sense of the word (Grimble, 1989; Lundsgaarde & Silverman, 1972; Maude, 1963; Trussel & Groves, 1978/2003). Thus, modern-day versions of traditional kinship categories such as *utu*, *boti* (\cong clan) and *baronga* (\cong to treat as *utu* or *boti*), together with relationships described as *as if kin* (Geddes, 1977), *fictive kinship ties* (Roman, 2014) and *strong ties* (Thompson, 2016), provide the foundations of today's diasporic communities. Indeed, these genealogical and fictive ties were vital to conducting this study while living in the places enumerated above and the visits to communities elsewhere. Correspondingly, genealogy also underpins an *indigenous accounting* common since time immemorial to *Nikunau* and neighbouring atolls (Camus, 2014). More details about it are given in S4.1 and its consequences are incorporated in the rest of S4.

It was the circumstance of a growing diaspora which led me to choose to study *I-Nikunau*, rather than the geographical identity, *Nikunau Atoll*.¹⁰ Besides, this is consistent with the view that, "The proper subject of [Pacific] history is not an area but a community" (Morrell, 1960, p. 1), as reiterated by Macdonald (1996). Furthermore, studying the diaspora opened possibilities of obtaining a macrocosmic view of the Pacific, past and present (Howe, 1979). In turn, this enabled consideration of reciprocity effects arising on *Nikunau* (Bedford & Bedford, 2013); that is, of diasporas being agents of change in their places of origin (Page & Mercer, 2012). It also aligns with Macdonald's suggestion for studies to examine broader "'imperial' or hegemonic relationships affecting the world more

⁹ As to what Eurocentric histories mean among *I-Nikunau*, whether in the past or even now, to the best of my (imperfect) understanding, they seem to be a mishmash of things which *I-Matang* and others (e.g., Chinese, Samoans, other *I-Kiribati* even) have done. *I-Nikunau* have received little by way of explanation of why these things were done. The latter has often applied even when said *I-Matang* and others visited, or resided on, *Nikunau* (e.g., as beachcombers and castaways, traders, missionaries, officials of the British Empire, aid workers, field researchers). It has certainly applied to the most influential foreigners, few of whom ever visited *Nikunau*, and may not even have heard of it, having plied their authority, expertise, accountings, et cetera, from a distance. Sometimes this distance was within Kiribati. But mostly it has been from the headquarters or regional bases of the colonising government, foreign organisations and supranational bodies.

¹⁰ On grounds of size and complexity, I also set aside the other possibilities of all 135,000 *I-Kiribati* or the 16 atolls comprising the Kiribati (Gilberts) Archipelago to which they are indigenous. Studying either would on the one hand open too many possibilities. On the other hand, it would mean losing sight of inter-island differences existing among *I-Kiribati*, despite much homogeneity and cohesion of language, culture and environment (Morrell, 1960; Kambati, 1995). These differences have meant the peoples in question responding to similar influences differently (Macdonald, 1982), and so, possibly to consequences of accounting differing. In any case, studying *I-Nikunau*, rather than *I-Kiribati*, is consistent with recent Pacific research into local or sub-national identities, including pre-colonial polities. These are distinguishable from island groups with European names, and countries which have arisen out of colonies (Howe, 1979).

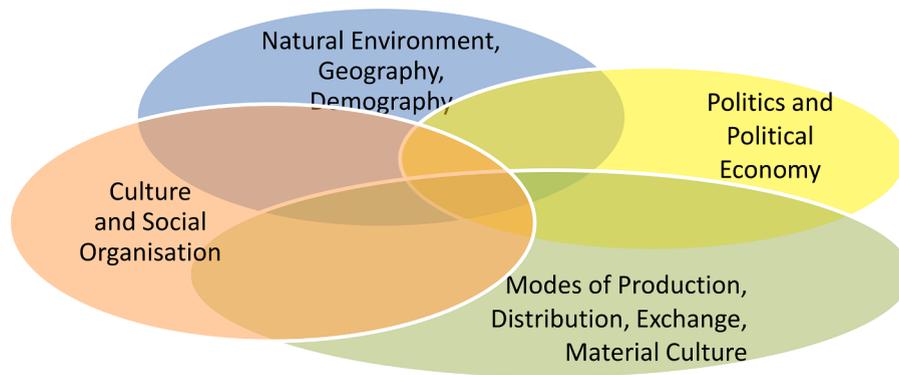


Fig. 2. Themes used to organise the analysis of the circumstances of the people studied.

generally than just the Pacific, and the underlying forces that drive them” (1996, p. 30; see also Hezel, 1988). I do this, including considering colonial accounting histories from elsewhere.

Resuming the point above about crossing paradigms, metaphorically speaking, my research has turned out as something of an odyssey. I completed it in *te báurua* (\cong traditional ocean-going canoe). I paddled this across the relatively placid lagoon of functional theories. I traversed the potentially treacherous reef of political theories. I sailed the choppy waters of the nearby sea of interpretative theories. I then navigated the barely charted, often rough, open ocean of cultural theories. There, I took on the adventure and rich insights and understandings undoubtedly to be discovered. By taking to these critical and subjective waters, ranges of species of socio-cultural, political, natural and economic classes of consequences were found. These add to the accounting literature charts, albeit potentially mis-positioned, et cetera by having to use dead-reckoning or other inexact means.

Using *te báurua* metaphor also brings in the argument that localised, cultural theories may be better for illuminating postcolonial situations and their accounting elements than grander Eurocentric alternatives are (Alam et al., 2004). Thus, although guided by the classification of theories alluded to in S2, I have used it circumspetly. Relationships between empirical materials like mine and societal theory are somewhat tenuous (Irvine & Deo, 2006); anyway, they derive from the values of the researcher (Bakre, 2008; Davis et al., 1982). These matters of process apply to identities inside or outside an accounting or legal or administrative entity. They help in appreciating how much economic, social, political and cultural advantage, exploitation and mistake can derive from accountings mobilised from within these entities. They encourage comparison of consequences as conceived from different perspectives, such as between a critical perspective and an agency perspective.

4. Consequences of accountings

I now develop the two contentions set out in S1 about accountings and their consequences for a given identity. Specifically, using the people, *I-Nikunau*, as an example of such an identity, I show how the consequences which accountings have had for *I-Nikunau* are revealable through tracing linkages between an accounting and an alteration to *I-Nikunau*'s circumstances as a person(s), kin-group(s), community(ies), society or, overridingly, people. In S4.1, I recount and analyse indigenous, commercial, religious and governmental types of accounting which have appeared on Nikunau at one time or another. I outline parts they have played in sustaining or altering *I-Nikunau* ways of life not only on Nikunau but also when *I-Nikunau* have been away from their home atoll either temporarily or, as now, in diaspora. S4.2 covers processes of articulating, classifying and configuring consequences of accountings. The processes are explained and clarified, drawing on the contents of S4.1. The configuration presented in S4.2 is meant to be specific to *I-Nikunau* and only an illustration of how the idea of a classificatory configuration might be applied in other research into consequences. In S4.3, for reasons set out in S1, I elaborate those particular consequences of accounting which I classify as distributional consequences. In S4.4, I revisit general ideas about all consequence classes for *I-Nikunau*.

4.1. Accountings by, for and about *I-Nikunau* in context

Of accounting types to have affected *I-Nikunau* over the past few centuries, in chronological order of appearance on Nikunau, the first is the indigenous accounting mentioned in S3. Thus, it is characterisable as endogenous, in contrast to the exogenous accountings which arrived alongside the foreign ideas just alluded to of commerce, Christian religion and imperial government. As the indigenous accounting will not be as known to the readership as the others are, despite similar being reported elsewhere (e.g., see Gibson, 2000), I provide more details about it than for the others. Besides, the others are analysed critically in Dixon and Gaffikin (2014). I then summarise various circumstances of *I-Nikunau* which these accountings have played parts in sustaining or altering, thus foreshadowing consequences the accountings have had for *I-Nikunau*, as presented subsequently in S4.2.

Concomitant with other Pacific people, geographically and demographically, *I-Nikunau* resident before 1820 on their home atoll mostly lived on ancestral *aba*. They subsisted on these *aba*, the closed lagoons, reef and ocean. Each community or settlement was largely self-sufficient. The indigenous accounting developed, and was practised, in this context across Nikunau and it extended to

neighbouring atolls. It covered usufructuary rights to these *aba* and marine areas. It even extended to intellectual property (e.g., technical knowledge and skills, magic, spells and rituals associated with construction of buildings and canoes, fishing, midwifery, medicine, undertaking). But it did not encompass money, tradeable commodities and accumulating wealth per se. And mostly, it was about, and based on, genealogy, reflecting the ultimate significance of the kinship ties enumerated in S3. The indigenous accounting was as inseparable from the cultural practices in which it figured as the exogenous accountings have been in their societies of origin (e.g., see Burchell et al., 1980; Hines, 1989; Jones 2010). It helped bind the people of the atolls just mentioned socially and culturally, economically even, and in terms of a political system.

The place of the indigenous accounting in the political system is reflected in the term, *karaki nikawai* (\cong narratives of elders). Territorially, the system comprised communities which constituted autonomous district polities, each one centred on *te mwaneaba* (\cong a traditional political cum social cum religious meetinghouse) and comprising several *kainga* (\cong settlements). Government of each polity took the form of gerontocracy, being in the hands of a council of senior *unimane* (\cong wise and respected old men drawn from *kainga*) (Autio, 2010; Grimble, 1989; Maude, 1963). These *unimane* maintained most of the oral accounting records for their *mwaneaba* district, passing them down each generation. These records were an adjunct to them exercising somewhat restrictive *te katei* (\cong customary) controls over individuals and sub-groups (primarily, *utu* and *boti*) in their district. Their contents were broadly known and shared mostly, given how they were used. For example, the contents could establish a person's place in society. They could resolve disputes over a person's usufructuary rights. They could facilitate hospitality and accommodation on visits to other districts on Nikunau and neighbouring atolls. They could clarify and avoid incest (Autio, 2010; Macdonald, 1982).

Records of intellectual property were the exception to records being common knowledge and held by *unimane*. These records were sensitive from social and material culture viewpoints, along with their obvious place in making a living. Thus, they were secreted within a family to one of its members and passed on to some of the next generation (Geddes, 1977; Kambati, 1995).

Some matters to which the indigenous accounting related are still significant practically to *I-Nikunau* on Nikunau and elsewhere. Concomitantly, remnants of this accounting still exist. For example, in the Nikunau Land Court, the accounting records figure occasionally, alongside written registers (e.g., Register of Landowners and Lands 1908). The latter have accumulated from various, unsatisfactory official colonial and postcolonial attempts to replace the oral (Pole, 1995). More broadly, *I-Nikunau* who meet but do not know one another call on their knowledge of the records to establish whether they are related. Arguably, this ability to relate to "strangers" of Kiribati origin or *I-Kiribati* descent is helping hold together, jointly and severally, communities comprising the diaspora, supplementing their common language¹¹ and many close (but not exact) cultural traits (Autio, 2010; Macdonald, 1996).

This aspect of the indigenous accounting exemplifies the notion mentioned in S2 of an accounting having the consequence of sustaining circumstances. Or, had the accounting not been applied, of circumstances altering more than they did. In contrast, the exogenous accountings, in part because they are non-indigenous and peculiar to *I-Nikunau* ways of life, have been of great consequence among them in disruptive senses. The disruption stretches from the distant past, which saw the advent of trade stores, cash cropping, church activities, and paid work, up to the present, with an abundance of further commercial, religious and governmental developments having occurred in the meantime.

The exogenous accountings were developed in Europe, where they figured alongside developments in government, commerce, organised religion and other activities (e.g., see Carmona & Ezzamel, 2006; Jones, 2010; Pacioli, 1494, appraised in Sangster, 2018), and so were founded on economic, social and cultural values present there. Their development continued on the continents and islands which Europeans have settled en masse, including in the Pacific (i.e., Australia, NZ, the Pacific coast of the Americas) (e.g., see Burchell et al., 1980; Carnegie & Parker, 1996; Kaplan, 1984). They involved things alluded to in S2, including structures, processes and activities, and relations with others. Examples include effecting financial transactions, maintaining control, keeping books, analysing operations, evaluating courses of action, reporting about capital and revenues, collecting taxes, expending appropriations and raising funds.

As far as *I-Nikunau* are concerned, these exogenous accountings have, as noted in S1, mostly been about them as part of a subjected people, the *I-Kiribati* or Gilbertese. Or they were about their atoll as one among a score of colonised political, economic and military atoll possessions known as the GEIC, or about these atolls as constituting a republic (see Note 1). For eight generations (\approx 200 years), the accountings in question have supported or otherwise accompanied colonial activities of one sort or another (Horvath, 1972; Kroll-Zeldin, 2016). Examples relating to informal colonial activities of a commercial maritime or resources extraction nature in situ include whaling and copra trading, phosphate mining, tuna fishing and, in prospect, deep-sea mineral extraction. Equivalent, similar activities elsewhere, involving *I-Nikunau* along with other *I-Kiribati* and neighbouring islanders, include blackbirding, indenturing, conscripting and otherwise recruiting labourers, and transporting them. Further examples of an informal colonial nature relate to religious organisation activities. As well as evangelizing, these activities include educating, changing customs, ethics and morals. Examples relating to formal colonial activities include imperial and colonial warring, and testing weapons of mass destruction. And they include governing, civilising and nation building, educating, and preventing, treating and curing disease, illness and infirmity. And still further examples relate to activities of aid agencies.¹² Their activities include social and economic development aid to the colony and then the republic, as a least developed country (United Nations Committee for Development Policy, 2018); and reinstating, conserving and

¹¹ *Te taetae ni Kiribati*, or Gilbertese, is an Austronesian-type language unique to *I-Kiribati*. The non-English words used in this article are of that language. Trussel and Groves (1978/2003) compiled an authoritative Kiribati-English dictionary.

¹² This term is used here and further on to refer to a hotchpotch of organisations involved in delivering development of a modernisation and technology transfer nature. They include supranational, multilateral, transnational, international, national and non-governmental organisations, and consulting firms.

protecting the natural environment, which especially of late has encompassed climate change mitigation and adaptation (Corcoran, 2016; Couper, 1967; Dixon, 2021; Dixon & Gaffikin, 2014; Gillett, 2016; Macdonald, 1982; Mallin, 2018; Maude, 1968; Routledge, 1985; Thavat, 2014; Williams & Macdonald, 1985).

For one reason or another, all these colonial activities resulted in increasing numbers of *I-Nikunau* spending increasingly more time away from Nikunau. Many absences were, and are, part of circular labour migration, which dates from the inception of the whaling industry in the 1820s (Bedford & Bedford, 2013; Munro, 1993; Shlomowitz & Munro, 1992) and carries on today, during which time it has included agricultural and plantation work, phosphate and other mining, and, nowadays, urban service work. Indeed, from the 1960s, the circularity reduced, with permanent migration to Tarawa and beyond becoming possible, attractive or necessary, and so leading to the present diaspora, including in metropolitan countries. Other significant reasons for absences, whether temporary or permanent, have included schooling (Alaima et al., 1979), which led to religious work and, later, public service employment, particularly as post-World War II reconstruction occurred (following the Battle of Tarawa in 1943) and subsequent development aid gathered pace (Macdonald, 1982). They have also included successive projects instituted by the Colony and Republic Governments to solve perceived problems of overpopulation on Nikunau and establishing populations on sparsely inhabited islands (Weber, 2016).

It must be acknowledged that alongside *I-Matang* and others, *I-Nikunau/I-Kiribati* themselves became involved in applying exogenous accountings. For example, from the 1930s, they ran trade stores, either along island cooperative lines or for their churches. These stores were at the extremis of the contemporary maritime trading network of traders, company agents and company ships (Couper, 1967). Similar has applied to the churches themselves since the 1950s. From the 1980s, *I-Nikunau/I-Kiribati* took over responsibility for the Republic Government's finances from colonial financial administrators. Even so, the repair, renewal, replacement and development of these exogenous accountings have been mostly subject to external influence (e.g., accounting education and training – see Dixon, 2004), if not active supervision.

Aid-funded projects staffed by external consultants are now the most prominent example of this continuing external influence. Through these projects, government accounting and financial management has been “assisted”, “strengthened” and “reformed” (e.g., see Vinstar Consulting, 2013). This explains why governmental accounting is compatible with accountings suited to aid agencies, regardless of whether this also suits *I-Nikunau/I-Kiribati* needs, or otherwise (Dean et al., 2016; Dixon & Gaffikin, 2014). These accountings are significant to the political process, by which *I-Nikunau* in Kiribati are affected. They vary in their vocabularies, calculations and related demands (Land et al., 2015). But, like their British colonial predecessors, all facilitate long chains of aid project planning and budgeting, fund administration, accounting, control, and reporting to the headquarters of each agency. Published reports emanate from there about their activities in Kiribati (e.g., see NZ Foreign Affairs and Trade, 2019) or about Kiribati itself (e.g., see International Monetary Fund, 2019) (cf. Neu et al., 2006). But they obscure the longstanding situation that little actual cash reaches the pockets of *I-Nikunau* or other *I-Kiribati* out of the substantial amounts involved in aid, despite reports of aid to Kiribati and aid for *I-Kiribati*. For example, recent spending on roads, airports, sports venues and heavy plant and equipment reported by Webb (2020) has gone to foreign contractors which employed mostly foreign labour.

Of further significance are applications of exogenous accountings by *I-Nikunau/I-Kiribati* living in diaspora, particularly in metropolitan countries. *I-Nikunau* use exogenous accountings as part of organising and governing their diasporic communities. For example, they use them as part of fundraising, applying for government and charity grants, organising events and conducting projects (Dixon, 2021). *I-Nikunau/I-Kiribati* households in metropolitan countries also experience them far more so than households on Tarawa do, despite the latter's monetised economy (Asian Development Bank, 2002). *I-Nikunau/I-Kiribati* in these countries are often surprised by just how important money is, and the consequent needs for paid employment or other cash incomes, keeping household accounts, and household administration, budgeting and banking (Thompson, 2016).

An islander agency viewpoint of the disruptive nature of exogenous accountings might reason that alongside all their experiences and alterations to their ways of life, *I-Nikunau* have enjoyed benefits which they might otherwise have been denied. *I-Nikunau* have derived cash in successive forms (e.g., tobacco, copra, coins and notes, and, only very recently, plastic cards). They have used it to trade, in contrast to subsist or barter, and so obtained foodstuffs, goods, services and transport. They have acquired new ideas (Macdonald, 1982), a new god (Bingham, 1907) and new educational curriculum (Burnett, 2002). They have revised their modes of production, work patterns, occupations and, ultimately, places of abode. They have expanded their dealings with people from neighbouring atolls, island groups and across the ocean. Indeed, nowadays, *I-Nikunau* in diaspora have routine daily dealings, be they economic, social, political or cultural, with the other peoples with whom they share space. Et cetera (Batiri et al., 1985; Dixon, 2021).

These frequent dealings among themselves and with others are possible because all the economies in which *I-Nikunau* participate, even the economy on Nikunau, are connected. It is these connections out of which a critical perspective derives. The connections are, at one level, social, through *I-Nikunau* behaving culturally, socially and politically as a diaspora, and maintaining inter-community relations, for example, using Internet applications. At another level, the connections are formal, through “global” apparatus (e.g., maritime trading networks, geopolitical institutions, Internet applications, exogenous accounting systems). Both these connection levels often feature asymmetries, facilitated in part by the mobilising of exogenous accountings. Thus, in the political sphere for example, aid agencies reach down to Tarawa, and sometimes even Nikunau. Although the accountings give credence to portraying government-aid agency relations as “partnerships”, more practically, they enable “patronage” (Bächtold, 2015; Cheshire, 2010). Agency officials influence, arguably unduly and even inappropriately, government decisions about Tarawa and, by further implication, Nikunau. This is despite ideas of sovereignty and constitutional independence of duly elected *I-Nikunau/I-Kiribati* politicians and the local officials they appoint (Dixon & Gaffikin, 2014; Macdonald, 1998).

4.2. Articulating, classifying and configuring consequences of accountings

This subsection explains and clarifies how consequences may be articulated and classified. The identity, *I-Nikunau*, is used as an example, in particular arriving at a wholistic configuration of consequences which accountings have had for them as a people. Building on the descriptive analysis in S4.1, here I present examples of specific alterations to (or, conversely, sustainments of) *I-Nikunau's* circumstances with linkages to particular accountings which qualify them as consequences. Thus, the linkages so derived reflect sequencing being important to my method (see S3), with the further implication that performing analyses of this kind should incorporate iteration, reciprocity and irregularity. The following covers what the processes I used involved more comprehensively:

- recognising altered physical situations, ways of life or other circumstances of *I-Nikunau*
- distinguishing accountings, and the people and their entities with which the accountings were associated
- linking, as appropriate, the altered situations or circumstances and the accountings, no matter whether the linkages were causal or possibilitative. This included comparing occurrences before and after the accountings were mobilised
- clarifying how the consequences in question were caused or possibilitated by the accountings, including explaining what was significant about the way the accountings were mobilised. Also considered was what might have happened if the accountings had been mobilised differently, or if different accountings had been mobilised instead
- labelling the consequences according to the categories of circumstances which the accountings altered. Thus, *geographical consequences* refer to consequences which accountings have had for *I-Nikunau's* geographical circumstances. *Environmental consequences* for their environmental circumstances. *Distributional consequences* for their distributional circumstances. Et cetera.

Other considerations included that in moving from descriptive analysis of circumstances to interpretation of alterations as consequences, I was careful not to lose sight of people, local transactions and similar relations among them, and how endogenous and exogenous accountings figured in these relations. Mostly, to *I-Nikunau*, the exogenous accountings were simultaneously mundane, incidental and bewildering, and their consequences were indistinct. But it is these consequences which give rise to the accountings being important to *I-Nikunau*, along with knowing who engaged in the accountings and about the broader contexts in which the accountings figured (cf. Schuetz, 1951). Among countless examples, accounting backed the capitalising and operating of trade stores, whose presence altered what foodstuffs were consumed and the work *I-Nikunau* in which engaged. Accounting underpinned the funding of religious organisations. Their presence altered the education system, the political system and *te katei*. Accounting facilitated the capitalising and operating of phosphate mining. This mining was a(nother) source of paid work offshore. Accounting underpinned development administration, in which *Nikunau* lost out to *Tarawa* in terms of infrastructure, public service employment and public facilities. Emigration, urban living and political dependence resulted.

As I worked through instances of circumstances being altered (or sustained), I categorised the circumstances, eventually deriving 14 categories in all. Correspondingly, each category of altered circumstance represented a class of accounting consequence. I labelled each category and class, drawing labels already in the literature, either of accounting or, if none was already there, of other disciplines. Fig. 3 shows these classes. They are arrayed as a configuration, hence the name given to the figure. Three further important points about its form and method of construction are related next.

First, conducting the process of configuring improved my understanding of the coherence of *I-Nikunau* and their circumstances—this is consistent with my reasoning for using a configuration at the end of S2. Similarly, the process increased my appreciation of where accountings have been playing parts in their lives, and so have had consequences, as classed according to the 14 elements in the figure. Further to this, given the devil of consequences being in the detail (see S2), the synthesising I did increased my visualisation of the categories of circumstances (akin to a *forest*). This contrasts with, for example, only having the excessive collection of incidents and affairs (i.e., the *trees*), as is intimated by the countless matters covered only very briefly in S4.1.

Second, the Venn (1880) diagram underscores how the classes overlap, spatially and temporally. They are intertwined, practically and perceptibly. This applies not only for *I-Nikunau* as an identity but also analytically. This follows from how I performed the analysis, as set out in the bullet points above, and has implications for replicating the analysis elsewhere, in respect of other identities.

Third, the adjectival labels used in Fig. 3 reflect my manner of seeing, and referring to, consequences. This is discussed in S2 as being based on disciplines, classes of knowledge or branches of learning. The labels also reflect having used Fig. 2 to build the configuration. This was done by hunting literature in various disciplines commensurate with interpreting the empirical materials. The actual labels used are in marked contrast to those appearing in the critical theory research listed in Table 1. However, further to S2, not using “negative” and “positive” discriminators or similar does not mean these discriminators are excluded. On the contrary, the approach facilitates deeper analyses of consequences, in turn affording detailed separation of the positive from the negative, and subsequent action. Concomitantly, in practice, less likely is the mistake of eliminating something favourable when trying to eradicate something unfavourable, or rejecting the good along with the bad (i.e., the baby and the bathwater saying).

Two final points are that the number and nature of classes included in Fig. 3 may attract criticisms of over-elaborateness and indulgence, or even risk dismissal as being farfetched (cf. Solomons, 1991). And that the validity of the categories of circumstances and classes of consequences may be challenged. Pre-empting these criticisms was a reason for the extensive analysis produced in Dixon (2021). Even so, I acknowledge the examples and their interpretations as being my understandings of the complex social dynamics with which I grappled. Someone else could choose alternative but possibly equally valid categories and classes, and a different way of configuring them. Besides, consistent with my subjective stance and constructivist approach, no definitive answer exists, only further insights and possibilities of greater understanding.

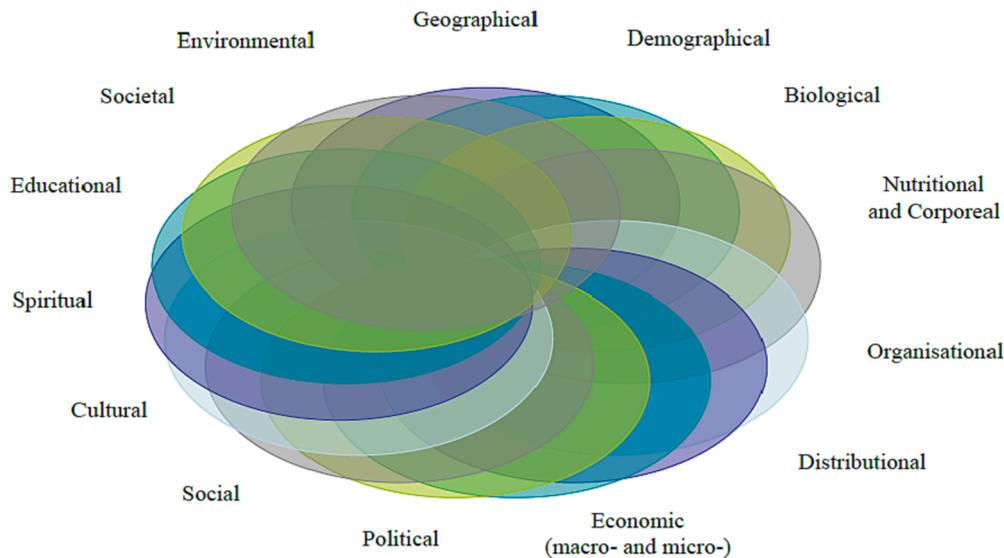


Fig. 3. Wholistic Configuration of Consequences of Accountings for *I-Nikunau*.

4.3. Distributional consequences

Reflecting the contentions about the idea of consequences of accountings I set out in S1, what follows covers examples of distributional consequences of exogenous accountings being mobilised around *I-Nikunau* in numerous ways, with some mentions of indigenous accounting. Even though the examples focus on distributional consequences, they incorporate an abundance of the overlaps between distributional consequences and the other 13 classes, as depicted in the form of Fig. 3. The examples also cover much time and space. They feature various notions, not the least of which are efficiency, cost containment, profitability and organisational procedures. These notions apply whether we are talking of the accountings of business finance, religious organisation funds, public finance and taxation, national development planning, or external development aid. Alluded to in the examples also are considerations of fairness, equality, righteousness, and the contrary, including discrimination, domination and symbolic violence (Rehbein, 2018).

Regarding the order of the examples, this follows on from how I defined distributional consequences in S1. I distinguish (1) geographical distribution (i.e., at locale of origin and in diaspora) from (2) the distributions of various things, whether material or abstract, and ranging among the economic, social, political, cultural and environmental. I further divide (2) into distributions of things (A) between *I-Nikunau* and other peoples, (B) among *I-Nikunau* forming a community, and (C) between diasporic communities of *I-Nikunau*. Unsurprisingly, (1) and (2) interrelate, and I return to this in S4.3.2, with a sketch of variations among the economies in which *I-Nikunau* participate across the diaspora.

4.3.1. Geographical distribution of *I-Nikunau*

The diaspora portrayed in Fig. 1 represents a major alteration in the circumstances of *I-Nikunau* since the mid-1930s. The claim that this is a consequence of accounting, among other things, is justified below in outlining three occurrences of diaspora with linkages to accountings, or more precisely, to ideas and concerns associated with how persons in government and business applied accountings. By way of a prologue, *I-Nikunau* have occasionally visited neighbouring atolls since time immemorial. This travelling stepped up with their inception into circular labour migration and secondary education, following contact with *I-Matang* (see S4.1). But only after the mid-1930s was much of their absence intended as permanent.

First, to solve Nikunau's perceived problem of overpopulation (see S4.1), the British authorities devised two successive development projects, in the 1930s and 1950s. Both were financed from London out of the Colonial Welfare and Development Fund. The first was also born out of a desire to populate the uninhabited Phoenix Islands. The British annexed them and the Line Islands between the two world wars for geopolitical reasons which had nothing to do with *I-Nikunau* or other *I-Kiribati*. They were added to the GEIC for administrative convenience and to contain the costs of the Empire (i.e., by not being created as separate colony(ies)), despite the inevitability that the GEIC Government would find their cost burdensome. This first project saw a few hundred *I-Nikunau* give up, officially at least, their *aba* on Nikunau in exchange for land to establish new lives on the Phoenix Islands (Maude, 1937, 1968). In the 1950s, the GEIC Government, now reluctant to bear the burdensome costs of administering and servicing the Phoenix Islands settlements any longer, implemented the second project. It relocated the settlers on Phoenix Islands¹³ and a further contingent of *I-Nikunau* (direct from Nikunau) to various remote islands in another British colonial territory, which is now Solomon Islands, a country quite separate from Kiribati (Cochrane, 1970; Pitchford, 1981; Macdonald, 1982). As far as accountings of the post-war GEIC

¹³ The Phoenix Islands are virtually uninhabited nowadays and comprise the small terrestrial component of a vast protected marine habitat.

Government and its hegemonic counterpart in Britain were concerned, this second re-location made good financial sense. This was no matter the immediate and subsequent distributional consequences, nor any others in a chain (e.g., social, economic, political, cultural and environmental consequences), affecting some five generations of *I-Nikunau* since (Donner, 2015; Fraenkel, 2003; Weber, 2016).

Second, the British authorities devised numerous development projects in the complementary causes of post-war reconstruction, social and economic development (see S4.1), and building an independent nation with a geographical boundary coinciding with the GEIC¹⁴ (Macdonald, 1982)—similar was occurring across the Empire (Morgan, 1980). A key plank of these activities was to centralise development on Tarawa. This plank was largely for reasons of tight official control, personal comfort of colonial officials, establishing a strong capital for the new nation and, above all, administrative economy and efficiency, all of which again made good financial sense up and down the colonial chain of command between London and Tarawa. But no notice was taken of economic, social and environmental concerns about probable adverse consequences for Tarawa, Nikunau and the other atolls and their inhabitants (e.g., see Green et al., 1979; Ministry of Overseas Development, 1968; Pitchford, 1981).

The functions developed through these projects (i.e., post-primary education, hospital-based healthcare, international transport, public enterprises and much else besides of a public infrastructure, facilities and services nature), encouraged or coerced *I-Nikunau* to emigrate from Nikunau to Tarawa. The educational opportunities for young *I-Nikunau* provided the initial impetus for immigrating to Tarawa, followed by availability of employment suited to their newfound knowledge. Subsequent attractions were the presence of other kin, from whom social and economic support was available; greater personal freedoms than existed on traditional Nikunau for younger, *I-Matang*-educated generations, especially for women; the incidence of marriage; political opportunities; partaking of the benefits of public infrastructure and public services; and involvement in the private business and similar economic activities, comprising what quickly became a cash economy on Tarawa. These private activities arose from the surge of private community, church and for-profit capital which the deployment on Tarawa of public capital incited.

Naturally, the immigration to Tarawa has been accompanied subsequently by procreation, resulting in the largest diasporic community of *I-Nikunau* being on Tarawa, and it being larger than their number remaining on Nikunau (see Table 2). Meanwhile on Nikunau, apart from depopulation, the backwash effects (de Haas, 2010) have comprised losses of the indigenous leaders and followers, and knowledge and skills, vital to self-sufficient, atoll modes of production, political processes, culture and so on (Dean et al., 2016; cf. Sillitoe, 1998). What is more, this immigration of *I-Nikunau* to Tarawa occurred alongside similar immigration from the other 14 Outer Islands of the Kiribati Islands.

Following the exit of the British authorities, further immigration was stimulated by the Republic Government, aided and abetted by numerous aid agencies. They assumed the mantle of social, economic and political development, and sustaining the environment. Not only that but they continued with centralisation, albeit mostly unstated and with occasional pauses. Like the accounting(s) of the former colonial power, neither the project accountings of the aid agencies nor of the Government have paid much heed to socio-environmental considerations or the many consequences which might have been anticipated and are now well documented, particularly the worrisome ones of overcrowding, chronic health problems, environmental degradation, and economic, if not cultural, poverty (e.g., see Cauchi et al., 2021a, 2021b; Jones, 2016; Kidd, 2012; Thomas & Kautoa, 2007; Weir et al., 2017). About 63,000 people now inhabit Tarawa, nearly half the Republic's population, whereas before World War II, this atoll was inhabited by less than 4,000 *I-Tarawa* and only a few hundred other *I-Kiribati* and others.

Third, mainly as an extension of circular labour migration resuming to NZ, as well as elsewhere,¹⁵ *I-Nikunau* and other *I-Kiribati* have been permitted to settle there since the 1990s. This settlement, like circular labour migration (which continues as well), is founded on commercial interests being desirous of workers, particularly if, given an eye for such accounting reasons as costs and profits, they are cheap, reliable, subservient, from a sustained source and, if applicable, repatriable. Both settlement and circular migration are supported by the NZ and Kiribati Governments because of their respective desires to reduce NZ labour shortages in farming, mining and urban services and to generate remittances from overseas workers to *utu* on Tarawa or Nikunau. For their part, *I-Nikunau* and other *I-Kiribati* see living in NZ, and other metropolitan countries, as offering better prospects for their children than Tarawa or Nikunau. There are now half a dozen diasporic communities up and down NZ's two main islands (Fedor, 2012; Thompson, 2016), and so it has the largest metropolitan population of *I-Nikunau/I-Kiribati* (see Table 2). This is despite inadequacies in the distribution of things and the struggles they lead to for many *I-Nikunau/I-Kiribati* families, to which I return in S4.3.2A.

4.3.2. Distributions of things

I-Nikunau's experiences of the distributions of things, tangible and intangible, are founded most obviously on modes of production in which they participate and, from them, the shares they derive of the things they and others produce or which exist for other reasons. Things shared extend to work, leisure, knowledge, technologies, social and cultural intangibles, and matters environmental, macro-economic and political (cf. Klammer, 2002), with even accounting being among the technologies.

Economically, the distributions are reflected, absolutely and comparatively, in *I-Nikunau's* material wealth. This includes belongings, *mwenga* (\cong dwellings or dwelling areas (and households)), and rights to *aba*, marine areas, freehold land ownership, business ownership and similar. It also includes their incomes, be they in the form of subsistence produce or in cash, such as comes from copra cutting, remittances, waged or salaried employment, pensions or operating businesses. And it includes their consumption, savings and money capital (Corcoran, 2016; Roman, 2014; Webb, 2020). Environmentally, the distributions are similarly reflected in such matters

¹⁴ As per Note 1, the Republic of Kiribati eventually materialised without the Ellice Islands | the Dominion of Tuvalu.

¹⁵ From 1908 to 1980, the GEIC Government forbade this migration because the British Phosphate Commission (and its predecessors) needed *I-Kiribati* labour on Banaba and Nauru.

Table 2
Estimates of *I-Nikunau* and *I-Kiribati* populations by residential location 2022.

		<i>I-Nikunau</i>	<i>I-Kiribati</i> (incl. <i>I-Nikunau</i>)
Within Republic of Kiribati (Capital: Tarawa Atoll)	Nikunau Atoll	1,700	1,800
	Tarawa Atoll	2,600	63,000
	Elsewhere in Kiribati Archipelago	500	41,700
	Line Islands	700	10,500
	Sub-Total	5,500	117,000
Outside Kiribati	Solomon Islands (where called Micronesians)	1,200	5,500
	New Zealand	150	3,000
	Australia	50	1,000
	Elsewhere in Pacific (including Rabi)	100	6,500
	Great Britain and rest of Europe	30	220
	North America	10	150
	Total	>7,000	≈135,000

Official data are unavailable about the numbers of diasporans who have either never set foot on Nikunau or, in the case of diasporans living outside Kiribati, set foot in Kiribati, but naturally both are increasing.

as *I-Nikunau*'s relative circumstances of demography and prospects or risks in the face of living conditions (Thomas & Kautoa, 2007), including expected trends in these associated with climate change (Thomas & Twyman, 2005). Socially, they are reflected in, for example, *I-Nikunau*'s relative status in residential neighbourhoods, and in communities, at workplaces and schools, and similar. They are reflected in their welfare and wellbeing, and in their social capital generally (Hassall, 2019). And politically, they are reflected in *I-Nikunau*'s relative power, influence, rights, obligations, structure, agency and such like (cf. Wheatcraft & Ellefson, 1983).

I indicated in S4.3 that *I-Nikunau*'s geographical distribution as a diaspora interrelates with the distributions of things they experience. In their present places of abode, the modes of production fall into one of three sorts, in turn giving rise to three types of economies, a corollary to which is that the nature of entities around *I-Nikunau* differ.¹⁶ I allude to the three in S3 in enumerating the places where I observed and participated in ways of life in *I-Nikunau* and other *I-Kiribati* communities. More details of the three follow, including an indication of how control of the accounting technologies is distributed. These details are relevant to understanding the three subsections below.

The first and longest-lived type of economy may be called atoll subsistence-plus. It applies to Nikunau and most of the diaspora in Solomon Islands and on the Line Islands.¹⁷ The "plus" includes cash from copra cutting, island council work and remittances, and consumption of a sparse range of imported foodstuffs, hardware, etc. The accountings in use there include exogenous accountings but in the hands of *I-Nikunau* or other *I-Kiribati*, as well as many remnants of their indigenous accounting. The second type, of atoll urbanised/monetised, applies on Tarawa (and Honiara). It is somewhere between the first and third type, with some cash employment in government and other organisations, and a steadily increasing range of imported goods and local services (Asian Development Bank, 2002). The accountings in use there again include some remnants of the indigenous accounting. But the exogenous accountings are more prevalent and are in a mix of *I-Kiribati* (and indigenous Solomon Islander) and foreign hands. They include the accountings I criticised in S4.1, associated with the Republic Government and aid agencies, because, unwittingly and otherwise, they are restricting the say which *I-Nikunau/I-Kiribati* have in their own affairs or in how local accountings are developed technically and intellectually. The third type may be called metropolitan market. It applies in NZ, Australia, Britain and the US, and only a small proportion of *I-Nikunau/I-Kiribati* have any experience of it, or, if they have, it is still short-lived. The remnants of the indigenous accounting there are fewer and exist only within the diasporic communities and in dealings they have with *I-Nikunau* in other communities. It is exogenous accountings in the hands of host-country nationals which dominate, through organisations, institutions and other entities. These accountings reflect and are reflected in the motives and behaviours, economic and otherwise, which entities exhibit, according to their nature (Granovetter & Swedberg, 2018). Although *I-Nikunau/I-Kiribati* use these accountings to administer their diasporic community organisations (see S4.1), mostly they are merely subject to them, through various forms of influence.

4.3.2.1. Between *I-Nikunau* and others. *I-Nikunau* in NZ especially, but in other metropolitan settings also, are now most obviously involved in production of goods and services. Thereby, they qualify for a share of the value which is distributed and consumed. But their presences in these diasporic communities are possibilitated by demand for cheap, reliable and subservient workers (see S4.3.1), which for NZ employers means producing outputs which can compete in markets mostly supplied from countries with cheap labour and weak regulatory regimes covering employment, health, safety and similar. Hence, unsurprisingly, there are disparities in the distribution of fundamentals between *I-Nikunau/I-Kiribati* and more established peoples—in NZ, there are tens of bigger diasporic communities from Europe, Asia, the Americas and the Pacific, as well as indigenous Māori *iwi*. These disparities surface in the low pay,

¹⁶ Examples of entities include individuals, households, *utu*, cooperatives, local- and foreign-owned private businesses in retail, manufacture, transport and primary production, religious organisations, socio-environmental and cultural organisations, governmental bodies and aid agencies.

¹⁷ After colonial interests (British and US – see Corcoran, 2016; GEIC, 1957) had used three of the Line Islands for plantations, a telephone cable relay system and atomic bomb testing, the Republic Government instituted resettlement schemes to them. The many *I-Nikunau* and other *I-Kiribati* who relocated have given rise to their population today, as shown in Table 2.

excessive deductions and poor or unsocial working conditions involved in the jobs *I-Nikunau/I-Kiribati* do to qualify for settlement, or to merely participate in circulatory migration, without prospect of settlement (Human Rights Commission, 2022). They extend to housing, nutrition, health, education and occupations subsequent to settlement. They lead to *I-Nikunau/I-Kiribati* struggling to live in a NZ economy which is far more monetised than they are used to, even on Tarawa. These unfavourable distributions thwart the aspirations of better futures for their immediate family by which immigration is driven (Thompson, 2016). Furthermore, being relatively tiny, their *I-Nikunau/I-Kiribati* diasporic communities lack political influence to do much about these inadequacies.

Disparities of economic and social distributions between *I-Nikunau* and others are neither new, nor limited to *I-Nikunau/I-Kiribati* being far-away from home, temporarily or permanently. They have occurred whenever *I-Nikunau* have shared space with *I-Matang* and others, with *I-Nikunau* being mostly well down the pecking order in the distribution of economic value, and the rest. For example, when *I-Nikunau* were involved as labourers in the phosphate industry on Banaba and Nauru (1900–2000), how things were run and how they were accounted for meant others received bigger shares in the spoils. These included white-collar employees, white labourers further along the fertiliser supply chain in Australia and NZ, people with fertiliser, farming, food processing and retailing interests, and the three governments which were party to the *Nauru Island Agreement of 1919* (Field, 2015; Weeramantry, 1992; Williams & Macdonald, 1985).¹⁸ Similar was the case while working in GEIC Government administration alongside *I-Matang* staff. It is also the case in what is in reality the biggest industry in Kiribati itself, namely the tuna fishery. *I-Nikunau/I-Kiribati* derive little direct employment, if any, from the fishery, either at sea or onshore. Moreover, their subsistence and cash-generating fishing activities are affected adversely by the industrial-scale catch of the foreign fleets. This is notwithstanding the benefit arising from the tuna fishery in terms of licence fees which foreign fleets pay the Republic Government. But even these are hardly spent in Kiribati or on *I-Kiribati*: most are contributed to the Revenue Equalisation Reserve Fund and “invested” overseas.¹⁹ There, they are said to obtain the “best return”, according to conventional accounting thinking.

Arguably, after clearing the fog of the exogenous accountings by which they are represented, these disparities are rooted in attitudes among the other persons | people(s) born of senses of privilege, social pre-eminence and hubris vis-à-vis *I-Nikunau*. These attitudes, and the imbalance of distributions of things social, outweigh any qualms of taking advantage of ignorance and vulnerability. They were manifested in a seemingly innate right and justification to disparage *I-Nikunau*, for example, as naked Indians (Byron & Clerke, 1767) or tribes of savages (Wilson, 1879, cited by Macdonald, 1982, p. 65), and to blackbird them. Later, same to indenture (Munro, 1993), colonise, convert, civilise, imperialise, develop or otherwise exploit them (Human Rights Commission, 2022; Reilly, 2011; Said, 1994; Weir et al., 2017). All this time, these other persons imposed on *I-Nikunau* their knowledge, skills, technology (including accountings) and rhetoric, and so their culture, material and otherwise.

Unwittingly, *I-Nikunau* have rarely counteracted these attitudes of privilege, et cetera. They hope for similar generosity, reciprocity and humility to that practised among themselves, but have mostly accumulated collective expectations and socially inculcated beliefs²⁰ of receiving much less. This inferiority–superiority has added to the ability of other persons to press exogenous accountings home to a decided advantage (cf. Hopwood, 2009). This example of symbolic violence has been effected through either restricting *I-Nikunau*'s involvement, such as only in the bookkeeping mechanics or the clerical support work, or precluding them altogether. Besides, rarely, if ever, were the origins, values or social implications of these accountings divulged (cf. Lehman & Agyemang, 2020). Thus, in various contexts, how these accountings work and what they mean have often amazed and bewildered *I-Nikunau*. The contexts range in time from whaling and coconut oil trading in the 19th century until present day aid projects and urban service employment. Thus, the accountings have themselves been disabling of their agency and made them more dependent on other persons | peoples (Brown, 2009; Dixon & Gaffikin, 2014; Greer, 2009).

Concomitantly, accountings have reinforced the advantages these others have had vis-à-vis *I-Nikunau* (Mellemvik et al., 1988). This was no more so than when *I-Nikunau* were subjects of the British Empire. Accounting controls and reporting to London were exerted over amazingly paltry amounts as far as the GEIC Government was concerned, let alone the Empire. For example, the GEIC Government allocated only AU£1,000 to the local authorities on *Nikunau* for the year 1957 (see “*Island Fund Estimates – Nikunau*”, 1957–67) compared with its total expenditure of AU£485,000 (see GEIC, 1957). The extent of the controls around this trifle far

¹⁸ Being denied a fairer share of the spoils extended to how little of the value of the phosphate mined on Banaba was appropriated for use by the GEIC to fund social and economic development. The GEIC and the British Phosphate Commission were separate accounting entities. The British Phosphate Commission used a form of “non-profit” accounting which hid the extent of the phosphate’s enormous value and how it was appropriated by and for colonial interests (Dixon & Gaffikin, 2014).

¹⁹ This sovereign fund (Mallin, 2018) was intended to obviate a need for British Government aid to sustain the Republic Government’s welfare services after 1979. It has accumulated from sale of World War II military scrap, phosphate royalties, tuna fishing licence fees and investment income. The fund is managed by external bodies and invested in securities traded on major stock exchanges (Kiribati Government, 2021). Except Webb (2020) reports that the Republic Government has recently applied a small portion from the fund on the roads, airports, et cetera mentioned in S4.1.

²⁰ These expectations and beliefs come from stories told among *I-Nikunau* and passed down from their forebears. Indeed, their generosity and hospitality has conveyed an excess of respect for outsiders, implying even undue deference (Bevington, 1990). This excess pertains to the awe *I-Nikunau* often show to introduced knowledge, et cetera, including accountings, regarding them as superior to theirs *per se*. As Grimble (GEIC official 1914–1933) observed, this extended to *I-Nikunau* feeling embarrassed, even ashamed of their material culture, spiritual beliefs, socio-political institutions and other traditions, and even their ancestry (cited by Macdonald, 1982, p. 133; cf. Bakre, 2008). This cultural degradation is something which the schooling system, especially at secondary level, perpetuated until at least the Republic was constituted and arguably up to the present. Any formal processes of learning have also been inadequate in covering areas where being in asymmetric power relations pertain, be it in relation to accounting or most other disciplines (Burnett, 2002).

exceeded what was economic. Typically, the intent of the accounting seems to have been about broad control of organisations which otherwise appeared to belong to *I-Nikunau*. The accounting was about political hegemony (or favourable distribution of political power) by (to) the mobilisers of accounting over *I-Nikunau* from a distance, not money and financial control *per se* (cf. Jones, 2010; Neu et al., 2006; Newbury, 2004).

In this and other situations, the economic and social burdens which accountings placed on *I-Nikunau* ran to time, energy and production. These burdens were partially offset because some traditional activities were superseded or banished, and others could be completed more efficiently using imported technologies. Even so, Maude evaluated the aggregate effect of their net burdens by the 1930s as being a “hitherto unsuspected degree of poverty” (1968, p. 320). This was at a time when the aforementioned attitudes were supposedly mellowing, including among senior colonial officials (Macdonald, 1982).²¹

Since, one could argue that these disparities have altered in *I-Nikunau*'s favour, with elevations in commerce, religion and government. From being on their periphery during the informal colonial (1820s–1880s) and formal colonial decades (1890s–1970s), *I-Nikunau* now fill positions in non-traditional organisations of greater responsibility and authority. Thus, in marine activities, they have advanced to ships' captains and other qualified crew, whereas once they were only deckhands and other toilers, and peripheral suppliers (e.g., of freshwater, coconuts, sex to whalers). Since the 1980s, unlike the previous 160 years, they have received licence fees from fishing boats operating in the seas around them. In commerce, marriage and mixed-race descent were once the only way into the copra trade. However, after the trade on Nikunau was reorganised under cooperative societies during the Great Depression, *I-Nikunau* came to comprise the membership and held positions of governance, storekeeping and related administration, and store assistants. Since, they have established proto consumer cooperative societies in abundance (Couper, 1967, 1968). In churches, having been confined to the flock, *I-Nikunau* became deacons, pastors and priests, and are potential bishops. In government and politics, before the 1950s, under “indirect (colonial) rule” (Macdonald, 1982; Newbury, 2004), they were largely restricted to the status of petty native officials and native subjects. Since some have ascended into positions with administrative and political responsibility, initially during the internal self-rule of the 1970s and afterwards in the Republic. In public services, whereas once they occupied positions of pupils, patients and similar supplication, they rose to clerks, medical orderlies and assistant teachers (Couper, 1968; Macdonald, 1982). Since, they have become doctors, teachers, engineers and senior public officials as well. Indeed, a few have worked for supranational organisations, not only on Tarawa but also at regional and world levels. These more substantial rights to participate in the organisations in question extends to the accounting, financial management and reporting undertaken by these non-traditional organisations, especially in Kiribati.

Despite these elevations, and the more favourable commercial, religious and governmental distributions which have ensued, some things are, however, still questionable. For example, in commerce, the quality of goods available to *I-Nikunau*, including their nutritional value and toxicity, is dubious. In church and state, they must comply personally with introduced spiritual and secular concepts, beliefs and stringent regulations, an avalanche of external expert advice and much conditionality which is affixed to aid funding. Indeed, present-day exploitation and oppression have arguably come to be accepted as conditions of being seemingly better off than previous generations. This is probably no more so than in NZ, where *I-Nikunau* derive benefits of living in a modern economy, even if it is somewhat on the periphery and without much influence.

As foreshadowed in S4.3.2, these observations extend to ways accountings continue to be developed in Kiribati itself, notably via aid-funded projects staffed by external consultants. Even though *I-Nikunau/I-Kiribati* might be involved in their mobilisation, the influence and constriction of the exogenous accountings have hardly abated. Indeed, because this involvement sustains inherited structures of colonial-imperial origin, these accountings are arguably hampering collective agency among *I-Nikunau* and *I-Kiribati*. This extends to impeding material betterment, and impairing fairness, social justice, emancipation and similar critical ideals in their human conditions and human relations.

From the few examples set out above about the distribution of things between *I-Nikunau* and others, it is hardly exaggerating to conclude that economic exploitation and political imperialism continue. Furthermore, the exploitation and imperialism in question are distributional consequences of the accountings which occur around *I-Nikunau*'s daily lives and in the world they experience together.

4.3.2.2. Within a community. The conditions of *I-Nikunau* being commonly generous, mutually respectful, cooperative, and conserving of kinship relationships and culture is notable in ways things are distributed among them. This applies to within *I-Nikunau* communities in any of the geographical and social spaces enumerated in S4.3.2 (i.e., traditional atoll, urban island or metropolitan). Concomitantly, age, gender, kinship groups and similar are among factors explaining variations in distributions in each community, as was historically so on Nikunau (Geddes, 1977; Grimble, 1989). Rather than determine these conditions, their indigenous accounting, and the consanguine relations and strong fictive kinship ties it entails, reflect them and the traditions, self-restraints and suppressions, and other behaviours which accompany them. Cultural mores are the determining criteria.

Adherence to these behaviours arguably correlates with community members meeting regularly. They have frequent dealings across *mwenga*. They have regular gatherings of diasporic communities, or of groups within communities (e.g., church groups, youth groups). A softly stated understanding is that each *I-Nikunau* is expending efforts to acquire knowledge of their culture (including *te taetae ni Kiribati* outside Kiribati), thus perpetuating it from one generation to the next.

These perpetuations are easily sustained on Nikunau and within Kiribati. In metropolitan settings, however, the prevailing cultures

²¹ The mellowing reflected political, economic and social changes in Britain and elsewhere being rolled out across the Empire (Morgan, 1980). In international agreements on colonialism, people's rights and sustainable development, the “native tribes” referred to in the General Act of 1885 Article VI were gradually elevated in status (e.g., subjects, citizens) (see League of Nations, 1919; United Nations, 1960, 1966, 2015).

of host-country nationals apply, and this presents difficulties. For example, when it comes to distributions of things within communities in NZ, pressures of the mainstream Anglospheric, neoliberal culture of individual responsibility undoubtedly have a bearing. Hence, notable differentiators are levels of education, standings of one's employment and remuneration rates, and partaking of marriage and other relations with non-*I-Kiribati*, particularly *I-Matang*. These factors have gradually increased disparities in distributions of things within communities there (Thompson, 2016).

Conversely, *I-Nikunau*, along with most *I-Kiribati*, usually take steps to avoid conspicuous displays of knowledge, non-traditional authority, wealth or other things in which they may be advantaged or better endowed, either within their community or when visiting another community. Indeed, any such displays are greeted with mirth from one's peers, making one *te bai n rang* (\cong a laughingstock). Except in matters in which the specialist knowledge represents intellectual property, as encompassed in indigenous accounting (see S4.1). Concomitantly, those disadvantaged or poorly endowed, while accepting of the mutual support which routinely occurs among diasporans, including according to the tradition of *bubuti*,²² are keen to maintain at least the appearance of self-sufficiency. These qualities coincide with observations of traditional settings, particularly in the southern Kiribati Islands (e.g., see Autio, 2010; Hockings, 1984).

Regarding the place within communities of exogenous accountings, in metropolitan settings, and to a lesser extent on Tarawa, they are among factors to have refashioned economic and, thence, social behaviours within communities. The influence of these accountings within communities, in contrast to indigenous accounting, is an extension of them figuring in relations between *I-Nikunau* and others, as considered in S4.3.2A. However, in addition, within communities where cash is now the norm, they are used to collate household members' contributions to community groups and community events, and to account for how contributions are disbursed to support the group and on event activities. Concomitantly, these exogenous accountings are an area of expertise in which community members are permitted to exercise specialist knowledge, skills or contacts on behalf of an *I-Nikunau* or *I-Nikunau/I-Kiribati* community. They are not chastised for conspicuous displays of this knowledge; the opposite in fact. And further to serving among their community, these knowledgeable community members will also deal with others, including governmental and private organisations, in matters mentioned in S4.1 (e.g., to obtain grants for community projects, to hire venues).

In the above, I have tended to commend the indigenous accounting in upholding fairness in distributions within a community, while being critical of the exogenous accountings. However, there is a caveat. It relates to communities in NZ and what I alluded to in S4.2 about concerns that the ties the indigenous accounting is sustaining are too strong. They are thus discouraging diasporans from "integrating" with host-country nationals, and instead maintaining "separation" (Berry, 1997). This separation is contributing to modern-day disparities endured by adults enumerated in S4.3.2A, by discouraging them from establishing ties with other people which could lead, for example, to better employment (Thompson, 2016). It may also be disadvantaging the next generation, their children, by discouraging them from establishing equivalent ties while attending schools and as they generally go through childhood and adolescence, let alone join the workforce and take their place in society as adults.

4.3.2.3. Between diasporic communities. The diaspora is built on consanguine relations and strong fictive kinship ties across territories, and the indigenous accounting has been adapted in scope and content to support these relations and ties. Thus, some reciprocity between diasporic communities is entailed, including through flows of social interaction (now much enhanced through social media), mutual support, hospitality and remittances. Even so, some obvious disparities of an environmental, political, economic and social nature are discernible from comparing *I-Nikunau* in metropolitan NZ with urbanised atoll Tarawa and traditional Nikunau. As I have clarified to some extent in previous sections, these disparities can be linked in one way or another to the ways exogenous accountings have been mobilised. Further to these clarifications, the following points are relevant.

Economically, life for diasporic communities in NZ is more cash-based than on Tarawa or Nikunau. Incomes of *I-Nikunau/I-Kiribati* in NZ are higher, even after portions of those incomes are remitted "home", but so too are costs of living. Even so, *I-Nikunau/I-Kiribati* in NZ mostly have more belongings than *I-Nikunau* on Tarawa do, and they certainly have greater access to free or low-priced infrastructure and facilities for transport, education, health, welfare, social activities and leisure, which are also generally of a much better standard. Reflecting mention earlier of centralisation and backwash (see S4.3.1), infrastructure and facilities on Nikunau are much scarcer than on Tarawa. Indeed, *I-Nikunau* have had to provide many of the physical resources for maintaining or developing their atoll, whether of a traditional, religious or governmental nature, or go without. Politically, however, *I-Nikunau* on Nikunau are much more autonomous than elsewhere, in complete contrast to NZ (see S4.3.2A). On Tarawa, in terms of the Republic Government, *I-Nikunau* probably have as much power among *I-Kiribati* as they are a proportion of the *I-Kiribati* population (i.e., around 5 %). However, less so in some local Tarawan matters, because of the status of *I-Tarawa* as the indigenous inhabitants, landowners and renters.

Further consequences which differentiate the distribution of things between diasporic communities according to their locations flow from the extent of awareness of environmental matters, and, in NZ at least, associated controls and management of the environment which accountings support. Nikunau's natural environment is pristine, in stark contrast to densely populated and overly developed Tarawa (see S4.3.1). It is also more so than in the relatively deprived urban neighbourhoods and agricultural areas where most diasporic communities are located in NZ. This is despite NZ's clean, green image (Roper, 2012), a vista many *I-Nikunau/I-Kiribati* see mostly in the distance. However, the accountings there are increasingly embracing social and environmental matters, from which *I-*

²² *Bubuti* entails gifting and soliciting goods or services between people who have a social relationship, with an obligation to agree. However, when the gifting/soliciting occurs, there is no corresponding action which would turn this into an exchange. But there are implications of potential reciprocity in the future.

Nikunau share what seem mostly positive consequences.

4.4. Further notes re *I-Nikunau*

Reiterating the point made in S1, this is not a study of *I-Nikunau*. But because I use them to exemplify matters, they deserve further recognition (cf. Roslender & Dillard, 2003). Thus, over and above the matters of circumstances covered in Dixon (2021), I have tried in this analysis to fulfil a responsibility to equip *I-Nikunau* with agency to ameliorate or eliminate circumstantial inadequacies. Among other things, exogenous accountings are facilitating structures featuring asymmetric power relations which are furthering symbolic violence. They are affording disproportionate protection and furthering of others' interests. They are opportuning subjection and exploitation (Dillard & Vinnari, 2017; Neu et al., 2006; Young & Annisette, 2009). In other words, *I-Nikunau* have been hard done by, and unsatisfactory consequences continue to be experienced, no matter any respite in believing that many consequences were unintentional and difficult to anticipate for those who mobilised the accountings.

Having said that, similar may apply to *I-Nikunau*'s indigenous accounting, with ties it sustains being too strong when it comes to adapting to life in metropolitan countries (Thompson, 2016), or even rethinking life on Tarawa, *Nikunau* and other islands. And some things of dubious beginnings consequential to exogenous accountings may also have turned out as fortuitous and a windfall, at least from a collective, cross-generational, islander agency perspective. Indeed, these fortuitous consequences, and windfalls, are reflected in a good proportion of *I-Nikunau* now seeming better off economically compared with their ancestors, besides having longer life expectancy and similar advantages. Indeed, compared with possibilities without *I-Nikunau*–*I-Matang* contact, many *I-Nikunau* do see things as more advantageous than disadvantageous. This includes because of people, organisational structures and processes, and other things supported by accountings. But things could have been even better, were it not for, say, secrecy and asymmetry which accompanied accountings in various power relations. Or were it not that *I-Nikunau*/*I-Kiribati* hardly participated in the accountings, or were disabled by them, and that in many things the benefits obtained continue as only incidental and still well down the pecking order.

More generally, matters of race, colour, poverty and vulnerability, while still evident, have become less of a barrier to them asserting individual and collective human rights. Meanwhile, en masse they have been accorded the statuses of subjects capable of internal self-rule and citizens of a modern republic (Morgan, 1980; Tucker, 1999). This marries up with a policy paradigm championed by certain aid agencies since the 1980s. Under this, their citizenship status has matured further into customers, clients and rational economic individuals in a neoliberal society. Albeit that this maturation is hampered by their innate culture and by the several generations of subjectivity to the colonial power and its supranational organisation successors, in which exogenous accountings have been omnipresent. That is, this subjectivity did not prepare them for either these newfound individual freedoms or these newly imposed individual responsibilities and self-sufficiencies.

Besides, to attain these benefits, *I-Nikunau* sacrificed economic self-sufficiency, political autonomy and cultural values. They abandoned ancestral *aba* and endured social separation, including identifying not only as *I-Nikunau* but also, since the 1980s, as *I-Kiribati* (Macdonald, 1998). These subservient positions and sacrifices constitute conditions *I-Nikunau* must endure to reap the broader benefits arising from trading produce and labour for goods and services. Similar conditions comprise adapting their modes of production, worshipping Jehovah, and being successively civilised, developed and liberalised. However, in contrast to previous ashamedness (see Note 20), they have been able not only to reassert the standing of overt aspects of culture, notably *te taetae ni Kiribati* language, dancing, *bubuti*, other traditions and ancestry (Autio, 2010; Teaiwa, 2014), but also regard them with pride, celebrate them, and teach them to the next generation.

A further condition for those who have moved to metropolitan countries is to live as a minority and endure the consequences of that. This is despite laws there about social equality, or against gender, racial and similar discrimination, and which promote economic equality, or outlaw low wages and poor working and living conditions. However, as evidenced by Human Rights Commission (2022), having these laws is one thing. It is another to exercise the legal rights they afford, and yet another to claim the legal protections they provide, given their temporary migrant worker status, or their official but still tenuous status as permanent residents. Neither status imbues them with feelings of being culturally, socially, politically or economically equal. Even so, most *I-Nikunau* are satisfied to obtain visas and similar documents which accord them these statuses, or other statuses including students, visitors, marriage partners, and even citizens of these countries.

5. Conclusion

I set out to elaborate the idea that, for specific identities, human and otherwise, accountings have, in space and time, socio-political, cultural and environmental consequences, as well as economic and organisational ones. These elaborations come through in how I have, firstly, deliberated ways consequences are conceived in the extant literature (see S2) and, secondly, illuminated the potential of refining knowledge and understanding about these consequences (see S4), including using distributional consequences as an example (see S4.3). I have also alluded to the potential relevance of this knowledge and understanding for people who benefit from, suffer or are otherwise the objects of such consequences. These people are frequently unaware of the relationships between accountings and their consequences, or just presume that they derive from some natural order of things. Similarly, its potential relevance for people who mobilise accountings (e.g., business and private nonbusiness organisation executives, aid donors and public policymakers more generally), in order that they do better by those for whom these mobilisations have consequences. Likewise, the principals (e.g., shareholders, members, political representatives and publics) for whom these people function as agents.

The refinements I advance for contemplating consequences as a concept include (1) contentions of what consequences are, and methods to (2) analyse data to surface consequences, (3) label consequences and (4) bring out their interrelatedness by configuring

them. Regarding (1), the examples related in S4.3 feature accountings being mobilised in numerous ways to enable substantial amounts of administrative and commercial capital to be deployed at great distances, accountings informing operating practices in public administration and various types of business, and accountings informing actions and reactions. These examples show these accountings having consequences which are manifested in alterations in the circumstances of a given identity. The consequences are either caused by the mobilisations or possibilitated by them. Regarding the methods, (2) is set out in S4.2 and exemplified in S4.3. (3) and (4) are encapsulated in the Venn diagram shown in Fig. 3.

The Venn diagram and the data analysis underpinning it have potential for broad application to other identities in other spheres, in keeping with purposes configurations can serve and the value they provide through synthesising in order to progress ideas (Hinings, 2018). Vital is the distinction between, on the one hand, identifying consequences, devising a scheme of classifying them, and so configuring them for an identity, and, on the other hand, the further step of evaluating each consequence as good or bad, or some such, as discussed in S2. The latter can be done by applying the evidence accumulated to perform the former.

There are four further matters arising from this article which I believe are relevant for researchers intent on contributing to accounting and other literatures on the theory of consequences. First, appreciating and classifying consequences of accountings are subjective processes. Those processes involve interpretation and some corroboration by comparison with other evidence and sources. They call for lateral thinking, examining an identity or a domain of inquiry longitudinally, and allowing and requiring several perspectives to be taken. They also call for engaging with disciplinary thinking, while shaping the analysis and interpreting the identity's circumstances. In any case, all these can only be done imperfectly. The processes necessitate exceeding direct, intentional, first-stage alterations to, or even preservations of, the circumstances of the identity. They involve appreciating and making a theoretical case for the chains of consequences and responses which have arisen, or which might arise in future.

Second, what I describe as consequences of accountings are inseparable practically from the consequences of "non-accounting". The research domain I studied exemplifies matters I raise in S2 about the indirectness and similar matters of accountings being linked to alterations in circumstances. Accounting–consequence connections vary in how long before they are complete, along with whether they are indeed complete, or are still in progress or not yet elaborated. Besides, some consequences are linkages in chain reactions, including responses, resistances or opposing actions. Some are incidental to other, more significant consequences. Each may be considered as having good, desirable and favourable properties, and the opposite.

Third, is the question, "Why?" The case for deliberating and knowing more about the consequences of accountings in particular contexts for given identities is made in S1. I chose a particular people because of affinity, intensity and potential benefit to them. My aim was to reveal positive and negative outcomes for the people comprising that identity. I anticipated the prospect of negative outcomes being addressed and ameliorated or eliminated. Equivalents might be achieved through applying the approach in other situations to surface consequences. However, I leave it to others to evaluate whether it is worthwhile enough for them to replicate. I can see benefits for, among others, the vulnerable and those still suffering social, political, cultural and economic injustices. As foreshadowed in S1, I can also see an education encompassing considerations about the consequences of accounting being relevant and important to accounting graduates and the accountants they become, enhancing the contributions they make as professionals to the organisations and societies they populate.

Fourth, is the question, "When?" It would be better for consequences to be identified in advance, rather than left to hindsight. Many people in any way responsible for mobilising accountings cannot always know their full consequences in advance. This is a good reason for guilt and blame not following on automatically from adverse consequences arising. However, it is even more reason for these people to try to anticipate consequences and behave accordingly (Mautz, 1963; Ridgway, 1956). This includes accepting some moral responsibility for consequences, no matter how "outside" their span of authority and control the consequences might seem (Prakash & Rappaport, 1977).

The research domain I studied exemplifies many adverse unforeseen or unintended consequences arising because people involved in accountings take only short, mostly self-serving views, not long, more altruistic ones (cf. Hopper et al., 2017). Exacerbating this was not only a sense of hubris and a deliberate intention to exploit, but also that their thinking was narrow. Some of this seems attributable to how restrictively accounting is defined, officially, professionally and conventionally, and how it is popularly understood. Similarly, how it is understood even by experts educated in other administrative and socio-economic development disciplines. Many facets of particular accountings occasion their consequences. These transcend the instrumental information content which is prominent in conventional definitions and popular understandings. Thus, one thing flowing from this article is the further attention it brings to accountings being defined and understood in terms of their broad roles, functionalities and as something humans mobilise technologically, professionally, knowledgably and socially (Dixon & Gaffikin, 2014). These are significant to anticipating otherwise obscured consequences. These consequences will vary in detail according to identity, time and context, and in relations with other people and other disciplines.

I indicated in S4.3 that no definitive answer exists on consequences and the thinking around them, only further insights and possibilities of greater understanding. These can be provided through further research, particularly to refine conceptions of consequences and their classification and configuration, and to open accountings to scrutiny for being inadequate from the standpoint of some absolute standards of human conditions, human relations, justice, fairness or emancipation, as derived from concepts of critical human rights and social justice (Macintosh, 2009). Further examples of questions which would be particularly telling from a critical perspective include: What is to be done, if anything, about recompense, restitution, redress and reinstatement? How should unsatisfactory present-day states, conditions and other circumstances be improved, and even the humblest members of any identity emancipated? What should be done to avoid further undesirable consequences?

These matters are vital to strengthen this neglected area of accounting theory, particularly as it applies to the vulnerable, especially on the global periphery. More accounting researchers can venture further than their predecessors have, to show greater concern about

critical ideals and making accounting fairer, righteous and more just and emancipatory, culturally, socially, politically and economically. Similar hopes apply for researchers in other disciplines to cross into accounting and related administrative disciplines. They should reflect on how their connotations of accountings are presently shrouded in mundanity, and thence criticise them.

This brings me to a final matter of further research. *I-Nikunau* are far from alone in facing precarious environmental circumstances, and their attribution to acts, mostly faraway. These circumstances naturally lead to issues relating to world climate change, which have inspired a surge of accounting research. But this research is mostly concerned with how accounting might explain problems and contribute to reversing or mitigating this change. Whereas for residents of the world's atolls and of coastal places everywhere else, the questions are: Whether to migrate? Where to migrate to? How? And how soon? These are also questions with implications for residents of places comprising higher ground. Thus, it would be appropriate for accounting research to address these questions of migration, adaptation and, for that matter, mitigation with wider connotations. Like the extant accounting research, they too involve complexities and controversies encompassing resources, systems, responsibilities, relationships, accountabilities and similar things, and will have consequences which it might be tragic to ignore.

Declaration of Competing Interest

The author declares that he has no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The data are available as Dixon, K. (2021). *Acclimatising to higher ground: The realities of life of a Pacific atoll people*. Sidestone. <https://www.sidestone.com/books/acclimatising-to-higher-ground>

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