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Resistance is fertile: A Bourdieusian analysis of accounting and land reform in Fiji

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ABSTRACT

The paper examines the role of accounting and audit technologies in various forms of resistance that were enacted by Indigenous Fijians to a neoliberal reform of customary land. The paper highlights the non-neutrality of accounting as it was used by the state to facilitate the implementation of the neoliberal reform and used by Indigenous Fijians to resist land reform. The land reform sought to enhance the existing system of land tenure with the creation of a land bank to promote the utilisation of customary land in Fiji. The paper analyses the first lease to be issued under the newly introduced system – Fiji's first bauxite mine in the province of Bua. The study is informed by the sociology of Pierre Bourdieu and draws on data from publicly available documents and semi-structured interviews with Indigenous landowners, government officials and company representatives. The paper extends prior literature by illustrating the agency of Indigenous peoples in the use of accounting as a form of resistance. Resistance to this land policy was enacted by Indigenous peoples that involved the non-compliance with technical accounting requirements, resisting the default method by which lease rentals were to be distributed (and therefore accounted for) and utilising audit reports (an accounting-related technology) to mobilise a petition against the land reform that eventually led to a parliamentary inquiry. The paper shows how Indigenous Fijians were “pulled” into the “game” of neoliberalism but rather than being fully enchanted by its symbolic order, they were able to “resist” the game with the technologies of accounting and auditing playing a crucial role in this resistance.

1. Introduction

The paper seeks to examine the role of accounting in a mining project involving the leasing of customary land from a group of Indigenous people. The lease was issued under a recently enacted land reform policy that we argue is a neoliberal reform aimed at increasing the economic utilisation of customary land in Fiji by introducing market-oriented principles into the management of Fiji's customary land system. The literature on accounting and land has generally cast accounting as a tool used by those with power to alienate land from Indigenous peoples (Greer & Neu, 2009; Hooper & Kearins, 2004, 2008; Neu, 1999, 2000). Accounting technologies served to rationalise large-scale land acquisition by colonial governments from Indigenous peoples (Neu, 2000). In many cases, the alienation of land from Indigenous peoples was the beginning of the slow cultural genocide of Indigenous peoples and scholars have argued that accounting played an integral role in this process (Neu & Graham, 2006).

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This literature has been described as the “dark history” of accounting (Lai & Samkin, 2017). And indeed, the history of accounting and Indigenous peoples or the history of Indigenous peoples and colonialism has been dark in general. However, authors have argued that a preponderance on the past is counterproductive and does little to help change the narrative to the imagining of a more positive potential of accounting (Buhr, 2011). Buhr (2011) argues that accounting literature must seek to elucidate an accounting *for* Indigenous people instead of an accounting *of* Indigenous people. And to do this requires amplifying the voices of Indigenous people instead of casting them as mere pawns in a chess game played by those with power in the struggle for territory. The paper seeks to contribute to this call by Buhr (2011) by examining the agency of Indigenous people in the way they adopted, adapted and resisted forms of accounting that were either imposed by the government or were implemented by corporate entities who leased their land for a mining project.

Some papers have examined Indigenous resistance to accounting such as Neu and Heincke (2004) who using two case studies of Canada’s Oka Crisis and Mexico’s Chiapas Rebellion examined how financial governance and methods of force intersected to sustain colonial relations of domination. In a related vein, Neu and Graham (2006) examined the roles played by accounting and funding relations within the process of the nation building of Canada during 1860–1900. Both studies identified how governments used administrative techniques (such as accounting) to increase their control over Indigenous peoples. Neu and Heincke (2004) find that Indigenous people challenged and resisted these imposed administrative procedures using the administrative procedures themselves, however, such an approach created an “ideological circle” that inhibited the potential for the system to be changed. Neu and Graham (2006) illustrate in detail the functioning of agency with accounting-based governance processes implemented by the government that sought to alter First Nation’s relationship with land. Agency was demonstrated within these accounting-based governance processes through the degree of initiative exercised by local agents of the Indian department in cost control and the resistance by First Nation’s people towards enfranchisement attempts.

Dyball, Poullaos, and Chua (2007) examine professionalization-as-resistance during the period 1898 to 1929 in the country of Philippines. In their study, they argue that the emergence of professionalization of accounting was part of a project that was best understood as a form of native resistance to American imperialism. Alawattage and Wickramasinghe (2009) build on this work by analysing subaltern resistance by tea plantation workers in 1970 Sri Lanka. Using the concept of Subaltern Emancipatory Accounting (SEA) – defined as the way in which subalterns account for (i.e. reveal and resist) the alienating effects of prevailing governance and accountability structures – they argue that SEA are technologies of resistance which subalterns can effect changes. Scobie, Lee, and Smyth (2020) further extend the notion of accounting’s emancipatory potential to the possibility for Indigenous people to achieve self-determination. In their paper, they develop the concept of grounded accountability which situates practices of non-governmental organizations (NGOs) within the culture of the communities they serve.

This paper contributes to this existing body of accounting scholarship through the analysis of a contemporary case of Indigenous resistance to a neoliberal land reform. Informed by the sociology of Pierre Bourdieu and drawing on data from interviews and public documents, we illustrate three examples of resistance that were directly related to accounting. The first was through the non-compliance with technical accounting pronouncements that required the landowners to prepare annual accounting reports. The second was through the conscious and intentional decision to change from the default lease distribution system of the new land bank policy to the system of distribution that was aligned to the traditional Fijian social hierarchy. Lastly, the third form of resistance was through the use of audit reports by Indigenous Fijian activists and members of the political opposition party to mobilise a petition that led to a parliamentary enquiry. Bourdieu’s sense-making tools elucidate the power dynamics and relations of the players in their struggle for positions of dominance within the field of land reform in Fiji. The paper also contributes to the growing literature on Indigenous resistance and transparency politics to neoliberalism and extractive industries (Banerjee, Maher, & Krämer, 2021; Hetherington, 2011; Scobie, Milne, & Love, 2020). The rest of the paper is structured as follows: Section 2 outlines the paper’s theory, methods and data; Section 3 describes the land reform, the land bank and the context of the bauxite mine; and finally Section 4 provides the discussion section along with the conclusion.

2. Theory, methods and data

The paper adopts the sociology of Pierre Bourdieu. Bourdieu’s concepts make intelligible the dynamics of power within social worlds (Malsch, Gendron, & Grazzini, 2011). These social worlds, Bourdieu refers to as fields are networks of social relationships within which actors contest for material and non-material resources that Bourdieu refers to as “capital” (Bourdieu, 1986). Capital can take many forms with the most obvious being that of *economic* capital. Economic capital is distinctively material and consists of material and monetary wealth, commodities, and physical resources such as land. The other forms of capital are non-material in nature and Everett (2002) suggests that these can be categorised as *cultural*, *social*, *political* and *symbolic* capital. Bourdieu uses the metaphor of a “game” and describes actors as “players” within the field constantly jostling for the different types of capital in order to elevate their position with the structure of the field (Bourdieu & Wacquant, 1992). It is not only the quantity of capital that a player possesses but

also the composition of capital that determines their position within the field (Ejiogu, Ambituuni, & Ejiogu, 2018). The different types of capital manifest in different forms or “currency” such as physical objects, qualifications or dollars (Bourdieu, 1985). The game consists of individuals continuously attempting to accumulate capital and convert capital into other different forms of capital. These forms of capital possess varying degrees of liquidity, convertibility and susceptibility to attrition (Everett, 2002). While *economic* capital is arguably the easiest to transfer or to be appropriated, other forms of capital such as *symbolic* capital are far more difficult to transfer and are thus less susceptible to attrition (ibid). Of all the forms of capital, *symbolic* capital has been argued as the most valuable form of capital (ibid). Everett (2002) argues that symbolic capital which is found in forms of prestige, authority, reputation confers the power to consecrate and to impose a legitimate vision of the world.

What gives these capitals their power are the players within the social field. Bourdieu’s third concept in his triumvirate is habitus. Habitus refers to the embodied predispositions and generative schemata that allows individuals to respond and develop new strategies to the changing conditions and demands of the world (Bourdieu, 1990). The habitus of an individual is thus shaped by their history, institutions, events, and social networks. And in turn the habitus also shapes the structures within society. Habitus is thus the intermediary variable between structure and agency (Malsch et al., 2011). The habitus of an individual also changes as they move between different fields (Harker, 1990). These three concepts of fields, capital and habitus are not to be treated as individual concepts but rather as relational concepts (Everett, 2002). An analysis of the dynamics of power within a social field requires an integrated and holistic analysis of Bourdieu’s concepts (Reay, 2004).

Bourdieu’s work has (see Malsch et al. (2011) for an excellent review) and still is having a significant influence on accounting literature. Accounting scholars have applied Bourdieu’s work to elucidate the social practice of accounting both within the field of accounting (O’Regan & Killian, 2021; Zhu, Spence, & Ezzamel, 2021) and within fields outside of accounting such as higher education (Neu, Silva, & Gomez, 2008), NGOs (Dewi, Manochin, & Belal, 2019; Goddard, 2021; Kuruppu & Lodhia, 2019), disaster relief (Sargiacomo, Ianni, & Everett, 2014), privatisation of water (Rahaman, Everett, & Neu, 2007), international development (Fukofuka & Jacobs, 2018) and sport (Andon, Free, & Sivabalan, 2014). These are only some examples that illustrate the breadth of Bourdieu’s applicability and highlight how Bourdieu’s work ultimately is about understanding the workings of power and how it is (re)produced but also how resistance can be mobilised (Bourdieu & Nice, 1998). In this paper, we apply Bourdieu to the field of land reform in the developing country of Fiji.

Data for the study were drawn from multiple sources that included semi-structured interviews and document analysis. Fieldwork for the study commenced in January 2018 up till July 2019 with data collected intermittently in periods of one to two months within this period. Semi-structured interviews were conducted with Indigenous landowners, government officials and company representatives. Publicly available documents, news reports, websites and social media sites were also analysed to triangulate data collected from semi-structured interviews.

We interviewed Indigenous landowners who belonged to the province where the mining took place. Some Indigenous landowners were interviewed in the main capital of Suva and some were interviewed in the province of Bua. Some interviews were conducted in Fijian and translated in English and other interviews were conducted in English. A research assistant was hired to conduct interviews in the province of Bua. This research assistant was from the province and his knowledge of the area and language facilitated the enlistment and interview of participants. In order for the research assistant to enter the Indigenous Fijian village, traditional protocol was followed whereby a presentation had to be made to the chief of the village. This involved the presentation of *kava*¹ followed by the research assistant paying respects to the chief, the people and the land. The research assistant then introduced himself and described his relationship to the people of the village and the purposes of the consultancy and research project. The chief after accepting the presentation accepted the research assistant’s presentation and after sharing in the *kava* drink and asking questions regarding the project gave his approval for the research assistant to enter the village and carry out the study. The chief directed the research assistant to people in the village that would be in the best position to answer our questions. The research assistant after interviewing the initial group asked if there were other people in the village who can and would be willing to answer his questions. He continued doing this after interviewing each group. Where it was easier to interview groups of people, focus group sessions were conducted. In some instances, individuals preferred to be interviewed individually. Focus group sessions and interviews were audio recorded and notes were also taken. Interviews with Indigenous landowners were also conducted in Suva by one of the authors. Because these interviews were not in the village, the traditional protocol did not have to be conducted. Interviews conducted in the village and in Suva were transcribed for analysis purposes. Interviews conducted in the Fijian language were translated into English.

For government officials, interview requests were sent to the Ministry of Lands, the main ministry that deals with leases issued under Fiji’s recent land reform. The Permanent Secretary for the Ministry of Lands was contacted and agreed to be interviewed. He also provided the contacts of other key personnel he believed to be experienced and knowledgeable with the processes of the land reform. Interviews were also conducted with personnel of the auditor-general’s office. Representatives of corporate bodies related to the mining activity were also contacted for interviews. While most company representatives declined, we were able to interview two former staff of the company. Interviews were also conducted with personnel of the iTaukei Land Trust Board (TLTB). The TLTB is a trust established to administer customary land on behalf of Indigenous Fijian landowners.

A total of 31 interviews were conducted. The following tables summarises interview participants by category (Tables 1–3).

¹ *Piper Methysticum* – a plant used to make the Fijian traditional drink that is used in ceremonies

Table 1
Interviews with Government Employees.

Government Employees					
Ref.	Organisation	Position	Age	Ethnicity	Gender
G01	Ministry of Lands	Senior Management	55–60	iTaukei ²	Male
G02	Ministry of Lands	Senior Management	45–50	iTaukei	Female
G03	Ministry of Lands	Middle-level Management	40–45	iTaukei	Female
G04	Ministry of Lands	Middle-level Management	30–35	iTaukei	Male
G05	Office of the Auditor General	Senior Management	50–55	Indo-Fijian ³	Male
G06	Office of the Auditor General	Middle-level Management	35–40	iTaukei	Male
G07	Office of the Auditor General	Middle-level Management	30–35	iTaukei	Female

² iTaukei refers to Indigenous Fijians.

³ Indo-Fijians are Fijians of Indian descent

Table 2
Interviews with Indigenous Landowners.

Indigenous Landowners					
Ref.	Age	Gender	Residing	Employment Status	Highest Level of Education
I01	32	Male	Suva	Employed	Tertiary
I02	30	Male	Suva	Employed	Tertiary
I03	33	Male	Suva	Employed	Tertiary
I04	33	Female	Suva	Employed	Tertiary
I05	30	Female	Suva	Employed	Tertiary
I06	45	Male	Bua	Unemployed	Primary School
I07	41	Female	Bua	Self-employed	High School
I08	39	Male	Labasa	Employed	Tertiary
I09	49	Male	Bua	Self-employed	High School
I10	22	Male	Bua	Self-employed	High School
I11	24	Female	Bua	Unemployed	High School
I12	34	Male	Bua	Employed	Tertiary
I13	51	Male	Bua	Self-employed	High School
I14	34	Female	Suva	Student	Tertiary
I15	36	Female	Suva	Employed	Tertiary
I16	31	Male	Suva	Employed	Tertiary

Table 3
Interviews with company representatives

Corporate Representatives					
Ref.	Organisation	Position	Age	Ethnicity	Gender
C01	Mining company	Middle-level management	40–45	iTaukei	Male
C02	Mining company	Senior management	50–55	iTaukei	Male
C03	TLTB	Senior Management	30–35	iTaukei	Male
C04	TLTB	Middle Management	30–35	iTaukei	Female
C05	TLTB	Middle Management	30–35	iTaukei	Male
C06	TLTB	Middle Management	30–35	Indo-Fijian	Male
C07	iTaukei Affairs Board	Research Officer	30–35	iTaukei	Male
C08	iTaukei Affairs Board	Middle Management	30–35	iTaukei	Male

The audio interview recordings were transcribed. In addition to these interviews, analysis of publicly available documents, websites and social media sites were also conducted. Some documents such as the financial reports of the landowning unit trusts and the financial reports for the mining company were requested but were not provided. These data were uploaded onto the popular qualitative analysis software: NVivo. Nvivo was used to assist the categorisation of the data into themes based on the literature and the study's theoretical framework. This was an iterative process that also involved constant discussion between the research assistant in terms of clarification and the authors as we sought to develop a clear and coherent story from the data.

Table 4 below presents a summary of documents, websites and social media sites that are specifically referenced in this paper:

3. Land reform, land bank and the Bua bauxite mine

Our aim was to understand how accounting is implicated within the field of land reform using Fiji's Land bank as a case study. The current Fiji government's vision is based on accelerating economic growth and the means by doing this include increasing the utilisation of customary land. As most of the land in Fiji is under customary land tenure, land must be leased from Indigenous landowners.

Table 4
Documents and online sources specifically referenced in the paper

Reference	Source Type	Source Name	URL
(Government of Fiji, 2008)	Government proposed legislation	People's Charter for Change, Peace and Progress	http://www.fiji.gov.fj/getattachment/Govt-Publications/Peoples-Charter/RSED.pdf.aspx
(Government of Fiji, 2010a)	Government legislation	Land Use Decree 2010	http://www.paclii.org/fj/promu/promu_dec/lud2010103/
(Government of Fiji, 2010c)	Government legislation	Native Land Trust (Leases and Licenses) (Amendment) Regulations 2010	http://extwprlegs1.fao.org/docs/pdf/fij110390.pdf
Office of the Auditor General, 2014	Audit Report	Mataqali Naicobo – Financial Statement for the Year Ended 31 December 2011	Not Available Online
(Office of the Auditor General, 2014)	Audit Report	Audit Report on Performance Audit – Volume 2	http://www.parliament.gov.fj/wp-content/uploads/2017/02/performance_audit_vol2.pdf
(Government of Fiji, 2015b)	Petition to parliamentary subcommittee	Report on the petition by the landowners of Nawailevu, Bua for the payment of full and fair share of royalties for the mining of bauxite	http://www.parliament.gov.fj/wp-content/uploads/2017/02/Petition-on-the-Mining-of-Bauxite-Final-Report-2.pdf
(Government of Fiji, 2017)	Petition to parliamentary subcommittee	Report on the petition for TLTB to review the distribution of lease to personal accounts and land rent premised on unimproved capital value	http://www.parliament.gov.fj/wp-content/uploads/2017/02/Report-on-the-Petition-for-TLTB-to-review-the-Distribution-of-Lease-to-Personal-Accounts-and-the-Land-Rent.pdf
(iTaukei Land Trust Board, 2018)	Website	Landowners – Equal Rent Distribution (ERD)	https://www.tltb.com.fj/Landowners/Equal-Rent-Distribution
(Government of Fiji, 2018a)	Hansard from Parliament of Fiji	Daily Hansard – Tuesday, 17th April 2018	http://www.parliament.gov.fj/hansard/
(Government of Fiji, 2018b)	Government legislation	Fair share of Mineral Royalties Act	http://www.fiji.gov.fj/getattachment/cd2bfbb1-af99-4ead-9427-08e9af1bb4ef/Act-11—Fair-Share-of-Mineral-Royalties-Act.aspx

The ownership of land can never be alienated from the customary landowners however, valuable resources in the land can be extracted. By law, landowners must agree to the development or the extraction of resources of their land, however, there is generally an acute asymmetry of information between Indigenous landowners, developers and even government agencies regarding the full extent of development especially with mining and its pervasive impact on the community and environment.

The importance of land to Indigenous Fijians cannot be overstated (Ravuvu, 1983). Land is central to Indigenous Fijians as a source of livelihood, identity and culture (Nayacakalou, 1975). The British colonists implemented a system of customary land tenure that attempted to marry Indigenous Fijian systems of customary land tenure with a Western system of land tenure (Lal, 1992). The result is a hybrid system of land tenure (Boydell, 2008). Characteristics of this system of tenure that are aligned to traditional Indigenous Fijian values include the inalienability of land from Indigenous Fijians, the collective ownership of rights to land and the registration of individuals to the land of their forefathers (Kamikamica, 1987). This system also allows land to be leased by developers for a period of time with landowners being compensated for the use of their land (Boydell & Holzknicht, 2003).

Given the importance of land to Fiji and the complex nature of customary land rights, a large body of research have examined Fiji's customary land tenure system (Boydell, 2010; Chand & Duncan, 1997; Kamikamica, 1987; Kurer, 2001; Rakai, Ezigbalike, & Williamson, 1995; Sakai, 2016; Ward & Kingdon, 1995). However, there have been recent significant changes in Fiji's customary land tenure system that have been driven by neoliberal reforms and the state exigency to attract foreign direct investment. This new land reform has received little attention from scholars and is part of larger global movement of government reforms to liberalising customary land in the developing world (Himley, 2008). Fiji's land reform policy has been motivated by the neoliberal project of the Pacific (Slatter, 2006). The Fiji government has taken active steps to construct a market for land through the introduction of the land bank. The Bauxite mine in Bua is the first land to be leased under the land bank system (Government of Fiji, 2011). This mine has been hailed by the government as a success but has also been highly criticised by Indigenous people and members of the Fiji government's opposition (Government of Fiji, 2015b). Land is thus a topic of significant controversy within Fiji's political field.

The following sub-sections will outline Fiji's land reform as part of the neoliberal project of the Pacific, provide an overview of the Bua Bauxite mine, discuss the accounting technologies incorporated in the land bank and illustrate the politics of the land reform in post-coup Fiji.

3.1. Fiji's land reform as part of the neoliberal agenda

This spread of neoliberalism in the Pacific was propagated by the Pacific's two major economies of Australia and New Zealand and international institutions such as the World Bank, the International Monetary Fund and the Asia Development Bank (Slatter, 2006). Most countries in the Pacific are fairly young democracies and hold a developing or least developed status (Larmour, 1994). These economies rely heavily on foreign aid from Australia and New Zealand and international institutions (Bertram, 1993). Foreign aid are provided with conditions relating to improving the governance and efficiency of the governments of these aid recipient economies (Annissette, 2004; Fukofuka & Jacobs, 2018; Neu et al., 2008). These conditions generally entailed neoliberal ideologies such as the liberalisation and privatisation of state-owned enterprises (Sharma & Hoque, 2002), however, more recently, land reforms have

become a major part of the neoliberal agenda in the Pacific. In contrast to most Pacific Island Countries, Fiji's customary land tenure system is well-defined and structured with a clear record of the customary landowners (Boydell, 2010).

Land in Fiji is classified under three categories: Native (Customary) Land (83%), Freehold (8%) and Crown or State Land (9%) (Lal, Lim-Appleby, & Reddy, 2001). The majority of land is native land or land that is communally-owned by Indigenous Fijians or iTaukei (Rakai et al., 1995). Native land's inalienability is enshrined in Fiji's constitution (Vasil, 1972). Ownership cannot be transferred to non-iTaukei or non-members of the landowning unit (Sakai, 2016). It can however be leased by other individuals. Previously, individuals, groups or companies intending to lease native land would deal with the Native Land Trust Board (NLTB) (Singh & Reddy, 2007). NLTB was established in 1940 to facilitate the leasing of land between Indigenous landowners and non-landowners (Rakai et al., 1995). NLTB deduct 10% from lease monies for administration and running of its operations. While NLTB receives no funding from the government, it reports to a government body being the Ministry of Fijian Affairs Board. NLTB has thus been described as a "quasi-government body" (Boydell, 2010).

The NLTB is now referred to as the iTaukei Land Trust Board (TLTB). A government that came into power in 2006 implemented a number of policies that aimed at removing Fiji's colonial legacies and uniting the country under one Fijian identity (Fraenkel & Firth, 2009). Fiji is described as a multicultural society (Robertson, 2000), but the majority of the population is comprised of two major ethnic groups: the Indigenous Fijians and Indo-Fijians, the majority of whom were descendants of indentured labourers with a later wave who came independently to start businesses and trade in Fiji. Originally from India, they have made Fiji their home and have contributed significantly to Fiji's development (Chand, 2015). The collaboration and cooperation between these two ethnic groups is quite unique and an important factor in Fiji's success in the region. Previously, this group was referred to as Indo-Fijians² (Voigt-Graf, 2008). At the end of their indentured labour contracts, most Indo-Fijians opted to remain in Fiji and to lease native land for agricultural purposes (Lal, 1983).

Fiji's customary land tenure system is argued as one of the key reasons that have facilitated stable economic growth and development in the country (Boydell, 2008). This stability is one of the main reasons for Fiji's status as one of the most developed countries in the South Pacific and known as the economic and political hub of the Pacific (Fry & Tarte, 2016). However, the TLTB has also been castigated as a colonial legacy that serves the Fijian chiefly elite and is administratively large and inefficient (Bank, 1991). Kurer (2001) quite harshly describes the TLTB as the "epitome of inefficiency and profligacy" (p.313). Ward (1997) argues that despite its relative success following its establishment, changing social, economic and political trends have questioned the relevance and the usefulness of TLTB to both lessors and lessees. Ward (1997) identifies the negatives of TLTB to lessors is that the system is too rigid, rents are too low and lease periods given to lessees are too long. Lessees also face challenges in obtaining land, security of leases and also the uncertainty of lease renewals.

Fiji's current government came into power through a military coup in 2006 (Fraenkel & Firth, 2009). They have since been successfully elected twice to government in 2014 and 2018. The new government have ushered in sweeping changes to Fiji based on the government's vision for a new Fiji that is not constrained by its colonial past and one that is integrated into the modern global economy (Kant & Rakuitta, 2014). In 2007, the Fiji government launched a national initiative to "Build a better Fiji", and the guiding document for this national transformation was the *Draft Peoples' Charter for Change, Peace and Progress* (The Charter). The Charter emphasised inclusiveness, meritocracy, unity and anti-corruption. The Charter was the guiding document for the new constitution and had 11 key pillars with pillar number 6 being: "Making More Land Available for Productive and Social Purposes" (Ref. p.10).

Based on the charter, the government formulated the *Roadmap for democracy and sustainable development 2010 – 2014* (The Roadmap). This document was to provide the strategic direction for carrying out the objectives of the Charter. The Roadmap outlined the following with respects to land reform:

"Land reform will also be undertaken to ensure that land is made available for economic and social purposes. Creating a market for leased land is part of the land reform options which is focused on ensuring better returns to landowners. To effect such a transformation, it is essential that efficient mechanisms are created to ensure land is made available to potential users who are willing to pay for its use at a rate set by the market and not by any administered or legislated rate. In trying to make land available for government development use and in facilitating investment...land under NLTB will be pursued to ensure that these land is available to government and that it generates a good return on investment both for landowners and NTLB." (Government of Fiji, 2009, p. 56)

The neoliberal stress on market agency was also pervasive in the Charter where a stated objective was as follows:

"Create a market for leased land, through sustainable lease arrangements to improve accessibility to all users." (Government of Fiji, 2009, p. 30)

These two documents provided the direction and strategies for operationalising the government's objectives. Both documents emphasised the productive use of customary land in Fiji. The doctrines of neoliberalism are evident in the language referring to customary land in these documents. With an emphasis on establishing "markets", enhancing "efficiency", ensuring better "returns" and facilitating "development". A market for customary land in Fiji already exists, in that customary land can be leased via TLTB. However, the current market facilitated by TLTB has been criticised by both landowners and lessees (Kurer, 2001; Lal et al., 2001; Rakai et al., 1995; Sakai, 2016). The criticisms of the TLTB system as a colonial legacy that has become too rigid to meet the needs and demands of

² Under the new decree, all citizens of Fiji are to be known as Fijians. Indigenous Fijians are to be referred to as iTaukei and other ethnicities are to be referred to as Fijians of their ethnic descent. For the purposes of the paper, Indo-Fijians will be used for ease of reading and also as this is consistent with most prior literature.

bank and the incentives they are providing is creating unfair competition for TLTB that solely relies on a percentage of lease monies collected for landowners. The interviewee also stated that this is compelling TLTB to change their traditional approach to customary land management:

“TLTB is radically changing its processes and approach to customary land management. We are now actively engaging with landowners and trying to identify commercial opportunities for them. We are also working with ADB and international companies to digitise our land processes.” (C06)

While the introduction of the land bank was espoused as improving the efficiency of customary land transactions and creating more opportunities for landowners, prior cases in other countries have also shown how increased competition and the push to develop land has also led to the over-exploitation of resources and the further impoverishment of Indigenous landowners (Sikka, 2011). These issues are “wicked problems” that comprise a myriad of problems. The problems are inter-related but for most researchers addressing these “wicked problems” requires focussing in on a specific problem or set of problems within the broader issue. In this paper, we focus on the role of accounting technologies and accountability mechanisms. We believe these are important dimensions as these technologies facilitate decision-making and governance of resources. We examine these issues within the case of Fiji’s first bauxite mine located on the province of Bua.

3.2. The Bua bauxite mine

The first customary land to be leased under Fiji’s newly introduced land bank system was in the province of Bua on Fiji’s second largest island: Vanua Levu (The island located on the top right of Fig. 1) (Government of Fiji, 2011). Vanua Levu is comprised of three provinces and of the three provinces, Bua is the most remote and economically disadvantaged (Finau, Rika, Samuwai, & McGoon, 2016) (Bua is located on the southern end of Vanua Levu as indicated by the red marker on Fig. 1).

The land was leased to a foreign company: Aurum Exploration (Fiji) Ltd for bauxite mining. The mining company, Aurum Exploration (Fiji) Ltd, is a private company with directors from China (4), Fiji (2), Australia (1) and Canada (1). The company was incorporated in 2000 and leased land from five landowning units from Bua from 2011 for a period of twenty years (Ministry of Information, 2011). This was also Fiji’s first bauxite mining operation (Government of Fiji, 2011). Fiji’s economy primarily relies on agriculture, tourism and manufacturing sectors (Chand, 2003). While Fiji has had mining activities – primarily gold – the mining industry’s contribution to Fiji’s Gross Domestic Product has been negligible (Finau, 2016). Bauxite mining is a relatively short-term activity and the first of these bauxite mines was the Nawailevu mine that commenced in 2011 and ceased operation in 2018 (Talei, 2018). The mining was planned to be carried out for seven years and the remaining thirteen years of the lease would involve rehabilitation of the land. The mine covered an area of 150.78 ha, approximately 150 rugby fields (Loanakadavu, 2011). The bauxite ore was extracted and shipped to China for processing. The process of rehabilitation involves the restoration of the land through land levelling and planting of trees and other plants. Fig. 2 presents an aerial view of the land where the mining took place. The green outline indicates the land leased for the mining operation.

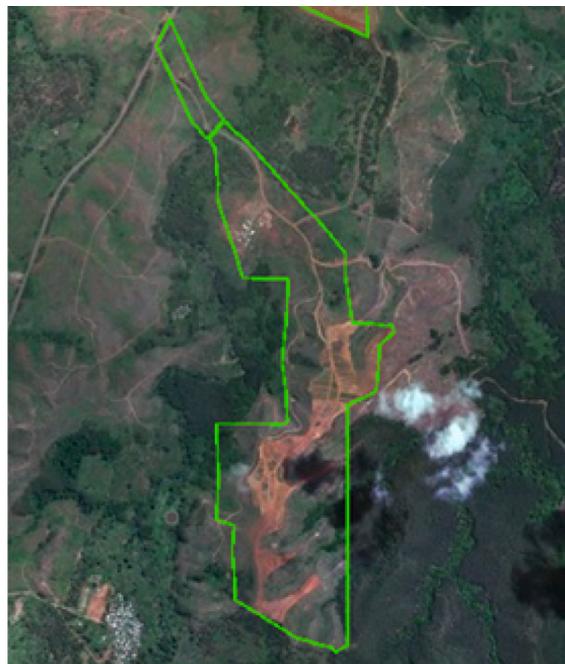


Fig. 2. Nawailevu mine.

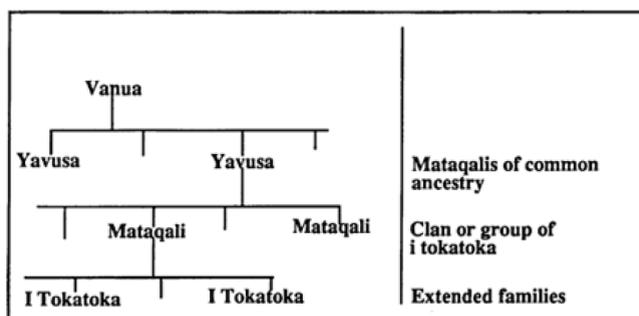


Fig. 3. Fijian social structure (Rakai et al 1992).

Customary land rights in Fiji are complex and the system of administration is based on the Indigenous Fijian social structure (Fison, 1881). Customary land in Fiji is leased based on the patrilineal descent group or *mataqali* (Ward & Kingdon, 1995). In most literature discussing land in Fiji, *mataqali* is generally referred to as a clan. As depicted in Fig. 3 *mataqali* represents the third level in the Fijian social structure. The mining company leased land and paid compensation to five clans of Bua.

These clans were *Mataqali Nalutu*, *Mataqali Noro*, *Mataqali Naicobo*, *Mataqali Naita* and *Mataqali Votua*. These clans consisted of around 100 to 200 people in each clan during the term of the lease. These numbers fluctuated as new clan members are born and clan members pass away. Sometimes, people who are legitimate clan members are not initially registered to the clan at birth and register themselves much later. The monies paid to these clans by the mining company related to compensation for loss of fishing rights, access to mining site, payments for leasing payments and royalties for the extraction of mineral resources (Government of Fiji, 2015b). These varied between clans as depending on the nature of the leases held in each of clans. Of the five clans *Mataqali Naicobo* received the largest share of financial benefits as most of the land for mining was leased on their land. In 2015, the clans had received a total of FJD1.5 million and of this amount FJD 931,000 related to surface leases which 61% was paid to *Mataqali Naicobo* and the remaining FJD 600,000 related to royalties of which 83% was paid to *Mataqali Naicobo*. The total amount paid to *Mataqali Naicobo* in 2015 was FJD \$761,982 and based on the 2011 audited financial statements, there were roughly 148 clan members of *Mataqali Naicobo*. While there are different rules for distribution of financial benefits depending on the nature of the payment, a rough estimate of the average lease and royalty payment received for each clan member equates to approximately FJD \$5,291 for the four years from 2011 to 2015.

Land for Indigenous Fijians belongs to the community and the benefits derived from the land are to be shared communally (Ward, 1969). Western concepts of private property conflict with Indigenous relationships with land and nature and these tensions create problems in the ways Western practices are applied within Indigenous contexts (Chapelle, 1978). For instance, under Western systems, land is conceptualised as private property and can be owned (Demsetz, 1974). Indigenous peoples relationships with land is far more intimate and complex than the Western conception of land as property and commodity (Davis & Wali, 1993). This was a primary reason for Bourdieu not limiting his concept of capital to merely economic capital but also by including a cultural, social and symbolic dimension (Harker, 1990). The introduction of Western-based systems such as accounting to the governance of customary land in Fiji thus poses potential issues. As this system will be applied, practised, and used by a group whose habitus differs significantly from the corporate field which produces the habitus amenable to accounting. The next section examines accounting technologies incorporated within the land bank reform.

- 35
- (6) Where no Trustees have been appointed under this Regulation 5, the Prime Minister may appoint a person or person to act as Trustees on an interim basis until such time as Trustees are validly appointed by the Land Owning Unit.
 - (7) The Office of the Auditor-General must audit the annual financial statements of accounts for the Land Owning Unit for any calendar year.
 - (8) The Trustees shall convene an Annual General Meeting before the end of 31st January every year where audited annual financial statements of accounts are endorsed and the election of new Trustees conducted.
 - (9) Copies of the minutes of the meetings and annual audited financial statements of account shall be provided to the Director and the Permanent Secretary for Lands.
 - (10) Subject to sub regulations (5) and (6), any changes to the Trustees shall be made with the consent of not less than 60% of Qualifying Members.

Fig. 4. Excerpt of accounting-related provisions in the Land Use Decree 2010.

3.3. Accounting for the land bank

The Land Use Decree 2010 (Decree) outlines the structures of reporting and authority within the management of customary land. The Fiji Government decreed that customary land would be placed in a trust and that the trustees would be elected by members of the landowning unit. The trustees would all be members of landowning unit except one trustee who would be the representative of the government and this would either be the Commissioner Northern or a Minister of a relevant portfolio. The Decree requires the land be managed under a trust-based structure. In terms of accounting requirements, the Decree does not specifically require the landowning unit to prepare financial statements. However, the preparation of the financial statements is implied in Part II, section 7 (see Fig. 4) where there is a requirement for an annual financial statement to be audited by the Office of the Auditor-General (OAG) (Government of Fiji, 2010a). These annual financial statements are to be endorsed during the Annual General Meeting and a copy of these statements should also be provided to the Director and the Permanent Secretary of Lands.

The requirements for the preparation of annual financial statements for the trust are ambiguous in many respects. There was no specific guidance as to the standards these financial statements must comply with, the type of financial statement that was required and the nature and extent of disclosures of these financial statements. The preparation of these accounts was also expected to be the responsibility of the trust. It was evident from analysing the Decree and discussion with officials from the Ministry of Lands that the Decree had little, if any input from accounting or finance professionals. Lawyers, land experts and property valuers were the professions that were largely consulted in the drafting of the decree. Accounting technologies were included but the lack of guidance and clarity meant that accountants from the Ministry of Economy and the OAG had to “fill in the gaps” in the legislation. The findings from the performance audit report of the land reform also identified the lack of clarity in many of the policies and procedures of the land reform although those related to accounting technologies were not specifically identified (Office of the Auditor General, 2014).

Interviewing government officials at the Ministry of Lands revealed that a financial statement disclosing the total income received from the trust and total expenses incurred was all that was necessary for the trust to submit. This was also confirmed by an interviewee from the Office of the Auditor-General (OAG) who also stated that the Ministry of Economy conducted a presentation to the landowning units on how to prepare financial statements using the Finance Instructions framework used by the Ministry of Economy (former Ministry of Finance). This financial framework is essentially based on Generally Accepted Accounting Principles (GAAP).

With regards to landowning units that issued the bauxite mining lease, the interviewee from the OAG confirmed that a financial report was prepared in the first year of the lease in 2011. This report was prepared with the assistance of the Bua Provincial Office. An audit was conducted in 2011 but since then there have been no further financial statements that have been submitted by the trust accounts for audits. According to an interviewee from the Ministry of Lands, the trusts have been urged to prepare financial statements however, it has been very difficult for these landowners to comply with this requirement.

We were able to obtain a copy of the audited financial statements for the main landowning clan that leased the most land to the

MATAQALI NAICOBO TRUST		
STATEMENT OF RECEIPTS AND PAYMENTS		
FOR THE YEAR ENDED 31 DECEMBER 2011		
	Note	2011 \$
RECEIPTS		
Land Use Compensation	3	585,700
TOTAL RECEIPTS		<u>585,700</u>
PAYMENTS		
Bank Fees and Charges		46
Distributed Compensation	4	342,500
Legal Fees	5	115,410
Company Establishment Expense		30,529
TOTAL PAYMENTS		<u>488,485</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>97,215</u>

Fig. 5. Mataqali Naicobo - Statement of Receipts and Payments.

Note 4	Distributed Compensation	2011 \$
	144 members @ \$2,000.00 per head	288,000
	4 Tokatoka heads @ \$10,000	40,000
	Church	5,000
	Trustee Administration	5,000
	Christmas Payout	4,500
		<hr/> 342,500

Fig. 6. Mataqali Naicobo - Notes to Financial Statement.

mining company. According to one of the auditors, the financial statements had to be prepared for the landowning trusts as they lacked the knowledge and expertise to prepare such financial statements. The financial statements were prepared based on GAAP in Fiji which include Fiji Accounting Standards (FAS) and International Financial Reporting Standards (IFRS). The contents of the financial statements included an independent audit report, a statement of financial position, statement of changes in equity, statement of receipts and payments and notes to the financial statements. Because it was the first year of the lease, the trust accounts merely reflected the receipt of the first payment of the lease premium and the distribution of these premiums. Fig. 5 is an excerpt of the Statement of Receipts and Payments from the 2011 Audited Financial Statements for *Mataqali Naicobo*:

The clan received \$585,700 as the first payment from the mining company which related to lease premiums and was disclosed as “Land Use Compensation”. Most of these funds were distributed to the members of the clan and used for investment purposes. Fig. 6 shows Note 4 which provides details on the distribution of the compensation:

The distribution of lease rentals deviates from a 2010 government policy that changed lease distributions from being based on the traditional Fijian hierarchy to an equal lease distribution system (Government of Fiji, 2010c, p. 1). While a system of equal lease distribution prevails in the TLTB system (iTaukei Land Trust Board, 2018), the land bank provides landowners the discretion in determining how the lease benefits are to be shared amongst the landowners. As stated by an official from the Ministry of Lands:

“Even though the government has decreed that lease monies will be distributed equally, under the land bank, landowners can choose to give a greater share to their chiefs. This must be stipulated in their trust deed.” (G03)

Thus, the heads of the *tokatoka* received a greater share than the other members based on their ascribed status. Their cultural capital of being born as the head of a clan sub-unit was also translated to economic capital in receiving a larger share of lease monies than those in the clan without this birthright. The decision to deviate from the default equal lease distribution system by the landowners suggests a subtle form of resistance to the state’s change in lease distribution policy.

While the financial statements for the first year was prepared in accordance with GAAP and provide important information for the clan in assessing the use of their resources, no other financial statements have been prepared in the subsequent years. A government auditor stated the following:

“Yes, the accounts [were] audited only at this time (2011) but after that there’s no further submission of draft financial statements to be audited. The OAG office still captures this trust account audit in its work program but there’s still no available draft accounts.” (G06)

The interviewee stated that this is common in most Indigenous Fijian institutions such as provincial councils where financial statements can be ten years overdue. This was also found to be the case by Rika et al. (2008) who examined accounting and accountability issues for a provincial council in the province of Namosi. Their study was conducted in 2008 and the most recent financial statements of the council available at that time were for the year 1999.

The interviewee also stated that the OAG along with the Ministry of Economy had conducted financial literacy training for the landowners of Bua at the request of the Ministry of Lands:

“Yes, the Land Use Division requested our office to conduct a presentation in their workshop back in 2011 for all the [clans] who had deposited their land to the land bank. Ministry of Finance did a presentation on how to prepare a financial statement using the Finance Instructions framework FS presentation. Our office did the presentation from the auditing perspective on prevalent internal control issues that can be encountered and specifically on the type of financial framework to follow as the basis of auditing. Generally speaking Ministry of Finance (Economy) does not have a financial framework to fall back on but it’s basically GAAP.” (G06)

An interviewee from the Ministry of Lands stated that this was part of a workshop organised to improve the financial literacy of the landowners:

“Indigenous Fijians, especially those from the village, are not very good with money. It’s not in our culture to save. We have too many social obligations. And it’s very bad when we get a lot of money out of nowhere. We want the landowners to use the money wisely and to invest it in their future. That was the purpose of the workshop” (G03)

The quote above illustrates the habitus of Indigenous Fijian landowners. The Indigenous Fijian habitus views that one’s wealth does

not belong solely to the individual but belongs to the community. The Indigenous Fijian habitus perceives that wealth is something that should be distributed rather than accumulated. This communal way of thinking discourages saving habits. An Indigenous landowner stated the following:

“For us, money is not the most important thing. A person who has a lot of money but does not share it with others is not a good person. That person is *mamaqi*. What’s more important is the community, our land and the Church.” (I06)

The term *mamaqi* is a pejorative term that is used to describe someone who hoards wealth and does not share their wealth with the community. The interviewee further states that money is not paramount to the Indigenous Fijian value system. As most scholars on Indigenous Fijian have identified, the tenets of Indigenous Fijian society are based on the concepts of *Vanua* and Christianity (Durutalo, 1986; Lasaqa, 1984; Nayacakalou, 1975; Ravuvu, 1983). *Vanua* is a complex concept that can refer to land or space both physical and transcendental but it also refers to the people and the practices of the land (Ravuvu, 1983). Land is also constructed as a living entity that cares for but also needs to be cared by landowners (Lasaqa, 1984). And land can also enact retribution for breaching traditional protocols or harming the land (Tomlinson, 2002). As stated by an Indigenous landowner:

“We didn’t know that the mine would cause this much damage. We didn’t know that our land would be shipped away. We only thought they would take the bauxite. But the land has teeth. And will punish them for ruining our environment.” (I13)

While Indigenous Fijians do believe in the spiritual powers of the land to sanction those who have broken the “laws of the land”, some Indigenous landowners sought punitive justice through formal state mechanisms. While government officials made regular site visits and had consultations with landowners, some landowners had raised concerns about the increasing environmental degradation caused by the mine (Zealand, 2015). During the 2018 national elections, the Bua bauxite mine and the land bank were prominent issues that was used by political parties to curry favour from Indigenous Fijians and to excoriate the ruling government’s land reform policies. The next section provides a historical overview of Fiji’s political field and how accounting technologies were used during the 2018 national elections to de-legitimise the land reform policies.

3.4. The field of customary land policy

Fiji gained independence from the British government in 1970 and since then has experienced four coups beginning from 1987 (Lodhia, 2003). These coups have largely been racially motivated with the first three coups stemming from nationalist movements against governments that were led or comprised mostly of Indo-Fijians (Norton, 1990). Fiji’s most recent coup was in 2006 when the military took power from the then SVT government (Kant & Rakuita, 2014). The 2006 coup overthrew a nationalist party that many saw as primarily serving Indigenous Fijian interests (Kant, 2019). The new government was headed by the commander of the Fiji Military forces, Frank Bainimarama (Carnegie & Tarte, 2018). After eight years, Fiji returned to democratic elections in 2014, and the FijiFirst government, led by Bainimarama won the national elections (Tarai, Kant, Finau, & Titifanue, 2015). The FijiFirst government successfully returned to form government in the 2018 national elections (Tarai, 2019).

Since their rule, this government has implemented many controversial policies such as the abolishment of the Great Council of Chiefs (GCC) and also the abandonment of colonial legacies (Kant & Rakuita, 2014). The government removed the face of the Queen of England from Fiji’s currency, the Queen’s birthday is no longer celebrated as a public holiday and there was a move to remove the Union Jack from Fiji’s flag (Tarai, Finau, Kant, & Titifanue, 2015). The government also abrogated the previous constitution, citing it as “racist” and “discriminatory” (Kant, 2019). Fiji’s tumultuous political history is largely due to Fiji comprising of two major ethnic groups: the Indigenous Fijian or *iTaukei* and Fijians of Indian descent – most of whom came to Fiji as indentured labourers to work on sugar cane fields in the early 1900s (B. Lal, 1992).

Fiji’s political history has generally been characterised as a contest between political parties that represented the *iTaukei* and political parties that represent the Indo-Fijians (Howard, 2011). Customary land has been an issue that has created many conflicts, divisions and controversies in Fiji’s race-based politics (Kurer, 2001). The FijiFirst government’s policies are diametrically opposed to SODELPA’s ideology. These opposing political inclinations of the two major political groupings have maintained and reproduced ethnic block voting tendencies with the SODELPA ideology appealing to Indigenous Fijians while FijiFirst’s appealing to Indo-Fijians and other smaller ethnic groups (Kant, 2019).

Leading up to the 2018 national elections, land was a topic of political debate (Narayan, 2015). With the bauxite mine in Bua an example used by the two major political parties in their political campaign. FijiFirst who were the ruling government hailed the mining operation a success (Government of Fiji, 2018a). The government reported the mine produced more than a million tonnes of bauxite ore (Talei, 2018). The company paid landowners approximately FJD \$1.7 million and had earned the government FJD \$781,800 (Talei, 2018). The government also reported that rehabilitation and restoration efforts were progressing well with the planting of seedlings in the mined area (Government of Fiji, 2018a).

Members of Fiji’s opposition party were highly critical of the development (Government of Fiji, 2018a). The bauxite mine produced highly visible environmental impacts which was used by politicians from the opposing party to accuse the government of systematically depriving Indigenous Fijians of their land (Village, 2018). There were also considerable confusion and tensions between the landowners, the state and the mining company over the payment of benefits to the landowners (Government of Fiji, 2015b). Landowners were paid lease rentals, compensation, royalties and money was also set aside for future generations. The confusion and tensions were largely due to the royalties and the future generation fund (Naidu, 2016). These were new developments under Fiji’s land reform and at the time the lease was issued, the leases stated that the company was required to pay royalties and monies to a future generation fund (Naidu, 2016). However, there existed a number of ambiguities within the lease agreements that led to the confusion amongst landowners in terms of their entitlements (Government of Fiji, 2015b). For instance, the lease agreements had stated that a

fair share of the royalties would be paid to the landowners. Previously, all royalties were retained by the state but in Fiji's new constitution, the government stated that royalties would be shared with landowners; however, there was no specific guidelines on how the royalties would be shared between the landowners and the state. In November 2018 the fair share of royalties was determined to be 80% to the landowners and 20% to the state (Government of Fiji, 2018b). Another point of confusion related to the future generation fund which was created to set aside money for future generations of the landowning units. The fund would be held in trust by the Divisional Commissioner, Northern and would only be released once a proposal from the landowners was submitted. The proposal must detail how the funds would be used for the future generations (Government of Fiji, 2018a).

These issues culminated in a petition titled "Report on the petition by the landowners of Nawailevu, Bua for the payment of the full and fair share of royalties for the mining of bauxite." presented to the parliamentary standing committee on natural resources on August 2015 (Government of Fiji, 2015b). The petition was initiated by a Member of Parliament who wrote to the landowners to sign the petition. The Member of Parliament belonged to the Social Democratic Leadership Party (SODELPA). This party were largely comprised of *iTaukei* and their manifesto focused on issues pertinent to the *iTaukei* such as security of land. We were able to obtain a copy of the letter written by the Member of Parliament to the landowners in Bua to sign the petition. The letter was written in *iTaukei* and from the opening paragraph, the letter referred to a report by OAG that found certain irregularities in the processes and procedures of the lease issued to the mining company. An excerpt of this letter from the members of the opposition to landowners in Bua to sign the petition is shown in Fig. 7:

Below is a translated version of the excerpt above:

"Re: Information on the lease of the bauxite in Nawailevu

Dear [Landowners]

The Office of the Auditor-General has published its audit findings on public government expenditure from 2007 to 2013. The members of the Public Accounts Committee (PAC) are now scrutinising these reports. The report also contains audit findings on the usage of land for the bauxite mine in Nawailevu.

The Auditor-General's report has confirmed the following:"

The audit report referred to in the petition letter was a performance audit report conducted by the Office of the Auditor-General in 2014 on the Land Use Reform (Office of the Auditor General, 2014). The letter was given to the Indigenous landowners who had leased their land to the mine. The introduction of the letter began with the Office of the Auditor-General's audit report findings. It then highlighted specific findings from the report of procedures and processes that were not followed in the lease of the land to the bauxite mine.

The letter then concluded requesting landowners to sign the attached petition so that a parliamentary sub-committee could investigate the matter. The conclusion of the letter is shown in Fig. 8 :

Translation of excerpt in Fig. 8:

"I request that you sign the ["petition"] so that we take to parliament our concerns so that the promises made can be fulfilled especially the payment from Aurum Exploration (Fiji) Limited which is the remainder of the money owed up till 2016."

The basis for the letter was the findings from the performance audit on the land reform conducted by the OAG. Performance audits are a relatively new and sporadic practice for the OAG but one that is gaining greater emphasis in their work programs (Nath, Van Peurse, & Lawrence, 2009). A senior auditor from OAG stated the following:

"We are trying to conduct new types of audits. Previously, we would focus on more traditional types of audits such as compliance audits and financial audits. We had done some performance audits in the past, but it was not done on a regular basis. With the government more focussed on efficiency, effectiveness, and economy, we want to conduct more performance audits and other types of audits which are becoming especially relevant to Fiji such as environmental audits and IT audits." (G05)

The performance audit of the land reform policy covered the following areas: policies governing the administration of the land reform, systems and processes for land designation and allocation and recording and monitoring of land bank activities (Office of the

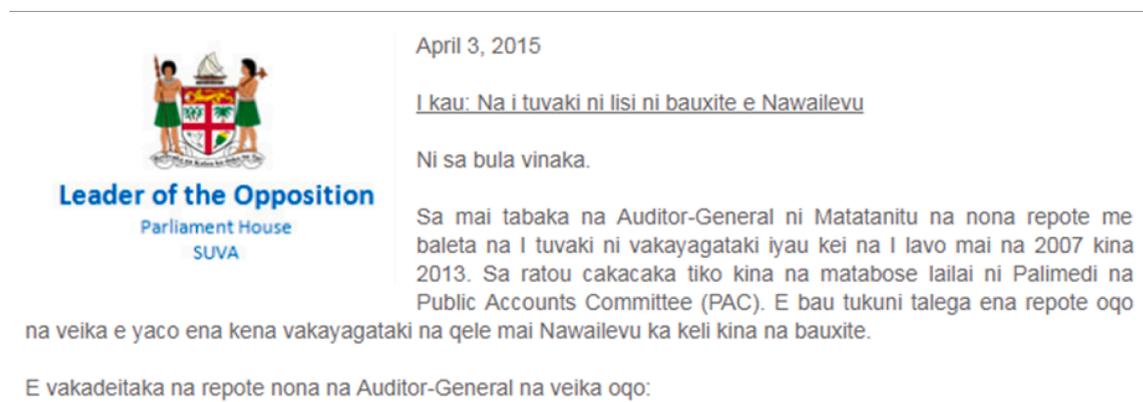


Fig. 7. Excerpt of introduction of letter of petition to landowners (Written in Fijian).

Sa kerei meda saina ena I vola “**petition**” me laveti kina Palimedi na noda kauwai ka me vakayacora na matanitu na veika sa yalataka oti ka vakabibi me sauma mai na Aurum Exploration (Fiji) Limited na vo ni ilavo sa dinau tu kina me yacova na 2016.

Vinaka,

Mosese Bulitavu

(Member of Parliament)

Fig. 8. Excerpt of conclusion of letter of petition to landowners (Written in Fijian).

Auditor General, 2014). The overall conclusion of the report was that the existing policies and procedures lacked clear and proper guidance as to how activities would be carried out and this would weaken the effectiveness of the land bank (ibid). As stated in the previous section, an example of the lack of clarity with these procedures were the provisions in the decree related to the preparation of the financial statements by the trusts. The decree only stated that financial statements need to be prepared but provided no guidance as to which financial statements and the nature and content of these financial statements. The findings of the audit report were used in the letter requesting landowners in Bua to sign the petition.

The petition was presented to parliament by Opposition member Mosese Bulitavu on the 15th of May 2015 (Government of Fiji, 2015a). The purpose of the petition was to investigate claims that the landowners had not been paid their fair share of royalties from the mining project. The petition was scrutinised by the parliamentary standing committee on natural resources. The committee examined oral and written submissions from the seven ministries, TLTB, five representatives from the landowning units from Bua and the representatives from the mining company (Government of Fiji, 2015b). The final report concluded that the claims that the mining company and the state did not fulfil their obligations to the landowners were unfounded (ibid). The amounts agreed to be paid to the landowners were disbursed and the pending amounts would be paid and was also subject to approvals by the state and information to be provided by the landowners. The report stated that the reason for the petition was because of poor financial management on the part of the landowning unit that was entitled to the largest share of benefits from the mining project. Furthermore, the landowning units who received less of the share of benefits practised better financial management because they followed the advice from the government to invest their money (ibid).

The findings of the report were debated in parliament with a member from the SODELPA party stating the following:

“We have this slogan that has come up now “Asset Rich Cash Poor”. Exactly 92 per cent of the land but cash poor, because of the fact that the transaction and that political mentality that pervaded stopped i-Taukei people from becoming wealthy from the land use” (FBCNews, 2019).

A member of government defended the land bank by stating the following:

“the land bank in the law and no other government has set aside funds to help the i-Taukei community to develop their land for subdivision (FBCNews, 2019).”

The member of government also stated the following in a parliamentary session:

“[Fiji is] the only country in the world, colonial state, settler state, where 92 percent of the land is owned by the Indigenous people on a communal basis and this is enshrined in the constitution...and this is the only constitution which states that landowners must be paid market rates.” (FBCNews, 2019)

While the findings from the audit were used to justify the petition, the petition was stated as seeking to ensure unpaid monies were paid to the landowners. The petition was investigated by the parliamentary subcommittee on natural resources and found that all monies due from the mining company had been paid to the landowners (Government of Fiji, 2015b). There were only two payments that had yet to be received by the landowners and these payments were in the control of the state. However, the state would release these funds once certain conditions had been satisfied by the landowning units. The report on the petition by the landowners also argued that the claims for these monies by the landowning units was due to one of the landowning units not managing the money they received in a financially sustainable manner. This landowning unit was *Mataqali Naicobo* and was the landowning unit that received the largest share of benefits from the mine. The report stated:

“The petition was based on the lack of financial management and grievances by mataqali Naicobo in the utilisation of their lease money. The other mataqali though received less lease money adhered to the Government and other advice and invested their lease money through investment projects” (Government of Fiji, 2015b, p. 4).

The parliamentary committee believed that the reason for the petition was due to poor financial management by *Mataqali Naicobo*. The other landowning units managed their money in a more sustainable manner by heeding the advice of the government. This advice was possibly from the financial literacy workshops that were conducted. In these workshops, commercial banks, insurance companies and other financial institutions were also invited to make presentations to the landowners.

The debate on customary land was heated and highly sensitive. Similar debates of this nature were contributory factors to the coups of Fiji’s past (Kurer, 2001). It is beyond the scope of this paper to evaluate which party was correct or to evaluate their arguments.

Rather the purpose was to provide context and show the discussions between the opposing political parties with different ideologies with regards to customary land and highlight how accounting, calculative practices, auditing, and accountability issues were embroiled in this debate.

4. Discussion and conclusion

Neoliberalism has been described as the latest stage of capitalism and neoliberal reforms are part of the process of increasingly commodifying and privatizing the social and the environmental (Andrew & Cahill, 2017). The literature on accounting and neoliberalism has been on the rise (Chiapello, 2017) with scholars analysing the role of accounting in translating neoliberal objectives at various levels from the supranational, national and to the local level (Andrew, Baker, Guthrie, & Martin-Sardesai, 2020; Bakre, McCartney, & Fayemi, 2021). However, as argued by Chiapello (2017), more research is required to analyze the role of accounting in various reforms, policies and contexts and that examines how neoliberalism is not only enacted within each of these levels but how it filters through these levels. Chiapello (2017) also advocates for more research that not only show accounting's complicity in facilitating the neoliberal agenda but also how it is enacted in various forms of resistance. Recent literature have also addressed this call by showing how accounting is used as a tool of resistance against neoliberalism (Wickramasinghe, Cooper, & Alawattage, 2021).

This paper contributes to these calls by examining the role of accounting and auditing technologies within a neoliberal land reform policy. The field of land reform in Fiji provides a site where the ideologies of individualism and commodification in neoliberalism clash with the Indigenous traditional values embodied within the communal ownership of customary land. The land reform is part of the state's ongoing neoliberal agenda to exploit idle land and accounting served to legitimize the land reform policy. Bourdieu's concept of habitus can be used as a cognitive concept at an individual level or as a collective concept for wider social groups (Killian, 2015). Here, we can see the state attempting to create a national habitus through its promulgations of documents that serve to establish a national vision with a key aspect being customary land reform. The reforms are couched in the neoliberal discourse of marketizing land and improving rates of return from the land. This conflicts with the Indigenous Fijian habitus that conceptualises land as more than an economic asset but as fundamental to their identity and way of life (Ravuvu, 1983). Here, also we see a struggle for legitimacy over the discourse of land where the state seeks to impose an economic conceptualisation of land and how its utilization through economic exploitation will reap benefits for the national as a whole. Accounting was used as a political tool to institutionalise structural reforms (Alawattage & Alsaied, 2018) rather than to aid in decision making or to engender accountability which is the original intention of accounting technologies. As argued by Bourdieu, "[L]egitimacy is the basis of the most important and enduring form of capital, symbolic capital" (Bourdieu, 1986, p. 82). While accounting was used by the state to legitimize the land reform, accounting and auditing were used as tools of resistance by Indigenous players of the field in three ways.

Firstly, the Indigenous landowners chose not to accept the default distribution system which was based on the Fiji government's new equal lease distribution policy. Instead, the Indigenous landowners designed a lease distribution system that was based on the traditional Fijian hierarchy. The first and only financial statements for the lease shows this lease distribution in the financial notes and highlights again the state's focus on imposing individual responsibility to citizens and the landowners' resistance to this ideology that conflicts with their group habitus. Neu and Graham (2006) in their historical study of Canada found that the government introduced financial legislation as a method to transform First Nations' relationship to land. In the Fiji case, we also see how the enactment of equal lease distribution system had the intent of altering Indigenous Fijians' relationship to their land. The previous lease distribution system was based on the Indigenous Fijian social structure where the share of leases would be larger for those who were at the higher levels of the traditional Indigenous Fijian hierarchy. Within the Indigenous Fijian habitus, there is no separation between the land and the people and thus changing the lease distribution system was, in their minds, an attempt to change the social structure of village life which is inextricably linked to their relationship with their land.

While the government argued that the introduction of the equal lease distribution system was to ensure equality, equity and fairness, Indigenous members of the parliamentary opposition critiqued the policy based on its lack of consultation with Indigenous landowners. Here again we see how the state attempts to use the discourse of equality and fairness to implement a policy but at the same time failed to consult the landowners during the formulation of this policy. Equal lease distribution further translates the neoliberal goal of "individualizing" the citizen which runs counter to the communal values of Indigenous Fijians. Rather than being enchanted by the symbolic order of neoliberalism, the Indigenous Fijian landowners chose not to conform to the default equal lease distribution system and instead chose a lease distribution system that was based on their traditional social structure.

The second form of resistance was their lack of compliance with the preparation of financial statements for every subsequent year following the first year of the lease. Part of their non-compliance was due to a number of factors relating to the lease which included their disappointment with the environmental impacts of the mine and their confusion over the future generation fund, a fund set aside for future generations of the landowners. Despite the requests from the ministry for the landowners to prepare a financial statement based on their lease receipts from the mine, the landowners made no attempt to comply with this requirement and instead focused their efforts on extracting accountability from the state and the mining company over the environmental damaged caused by the mine and clarification over the payment of the future generation fund.

This was the first bauxite mine of its kind in Fiji's history and while there was consultation with landowners, it seems that those who were supposed to educate the landowners of the environmental impacts of the mine, failed in this responsibility as landowners were unhappy and shocked with the environmental impacts. The landowners demonstrated their discontent with the state and the mining company through refusing to comply with the annual technical reporting requirements of the lease. The ministry of lands, despite making numerous requests, has seemingly resigned to the fact that these annual reports would never be prepared as there have been no further reports prepared by the landowning trusts since. The ministry of lands has no real power to sanction the landowners for their

lack of compliance with the accounting requirement and this highlights how accounting's role in the land reform was purely performative.

The third form of resistance was the use of the findings of the audit reports conducted by Fiji's Office of the Auditor-General (OAG). The report revealed issues in how the mining company had been operating and also highlighted concerns of the landowners with regards to environmental damage and the disbursement of economic benefits from the mining lease. The members of opposition leveraged the findings of these audit reports to mobilise a petition that sought the signatures of landowners to investigate their concerns relating to the mine. The petition inspired a parliamentary enquiry into the operations of the mine and the concerns of the landowners. The findings of this enquiry were debated in parliament, but its biggest impact was that it educated other peripheral landowning units about the impact of the bauxite mine. These peripheral landowning units were subsequently approached by the mining company but most of these landowning units rejected the company's proposal for bauxite mining on their land.

The paper has demonstrated the processes by which Indigenous Fijians resisted the neoliberal reform through various practices related to accounting. These processes were examined using a Bourdieusian lens. The field of land reform became a site of struggle between the state, the mining company and Indigenous peoples for control of land through the recognition of particular rights. The concepts of capital were mobilised to illustrate the various forms of capital in this struggle and all forms of capital were linked to customary land. The material nature of customary land was economic capital however there were non-material dimensions to land as well. For instance, customary land also has a cultural and social capital, and these are the embodied cultural practices of Indigenous peoples to their land which is also represented in the traditional social hierarchy. The government sought to alter the traditional land-based relations by changing the lease distribution system which was resisted by the Indigenous landowners. The political capital dimension of customary land was reflected in the political debates surrounding the new land reforms. Indigenous members of the opposition party used findings of an audit report to mobilise a petition against the bauxite mine. The last of Bourdieu's forms of capital is symbolic capital. And it is the most enduring and least understood forms of capital. Symbolic capital relates to the power within particular symbolic orders that allow forms of symbolic violence to occur. While some scholars believe that Bourdieu was only interested in high culture, his early work in Algeria with the Indigenous Kabyle people (Bourdieu, 1962) and his later work (Bourdieu & Nice, 1998; Bourdieu, 1999) provide support that what Bourdieu really was interested in was the inner workings of power and how relations of domination persist but most importantly how these relations can be changed or how complicities of symbolic violence could be resisted. In the paper, we illustrate how the enchantment of the symbolic order of neoliberalism was resisted by Indigenous Fijians. Bourdieu's concept of habitus illustrates this as Indigenous Fijians while initially "pulled" into this game and were almost subjected to its symbolic violence but were "awoken" by the damage to their land and also by other Indigenous Fijians who were knowledgeable in the technical accounting and legal practices of the land reform. The habitus as an embodied set of predispositions and generative schemata shows how Indigenous Fijians deployed evolving strategies against the neoliberal land reform with accounting and its related technologies playing a crucial role in this resistance.

The paper has demonstrated the processes by which Indigenous peoples exercise resistance and therefore can emancipate themselves from the symbolic violence of neoliberalism. As neoliberalism is a process that continues to evolve, so to must Indigenous responses and resistances to neoliberalism and its various forms (Scobie, Finau, & Hallenbeck, 2021). We have shown that accounting is not only a tool of neoliberalism but can be used to resist neoliberalism as well. Thus, future studies should research on the evolving strategies and forms of resistance enacted by Indigenous peoples to neoliberal policies that threaten their land and ways of life.

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