

Accounting for Indigenous cultural connections to land: insights from two Indigenous groups of Australia

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Abstract

Purpose – This paper aims to present the findings of a government-initiated project that sought to explore the possibility of incorporating cultural connections to land within the federal national accounting system using the United Nations Systems of Environmental-Economic Accounting (UN-SEEA) framework as a basis.

Design/methodology/approach – Adopting a critical dialogic approach and responding to the calls for critical accountants to engage with stakeholders, the authors worked with two Indigenous groups of Australia to develop a system of accounts that incorporates their cultural connections to “Country”. The two groups were clans from the Mungguy Country in the Kakadu region of Northern Territory and the Ewamian Aboriginal Corporation of Northern Queensland. Conducting two-day workshops on separate occasions with both groups, the authors attempted to meld the Indigenous worldviews with the worldviews embodied within national accounting systems and the UN-SEEA framework.

Findings – The models developed highlight significant differences between the ontological foundations of Indigenous and Western-worldviews and the authors reflect on the tensions created between these competing worldviews. The authors also offer pragmatic solutions that could be implemented by the Indigenous Traditional Owners and the government in terms of developing such an accounting system that incorporates connections to Country.

Originality/value – The paper contributes to providing a contemporary case study of engagement with Indigenous peoples in the co-development of a system of accounting for and by Indigenous peoples; it also



contributes to the ongoing debate on bridging the divide between critique and praxis; and finally, the paper delves into an area that is largely unexplored within accounting research which is national accounting.

Keywords Indigenous Australia, Cultural connections to country, National accounting, UN-SEEA, Critical dialogic

Paper type Research paper

1. Introduction

Accounting is often viewed as a technical practice that operates exclusively in the corporate world and geared towards a particular user: shareholders (Brown and Dillard, 2015; Hines, 1988). This parochial view of accounting represents a subset of accounting known as financial accounting and its objective “is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders and other creditors about providing resources to the entity” AASB (2019, p. 11). The primary decision of these providers of capital is generally to maximize their wealth. However, this fixation on *profits at any cost* has arguably contributed to the environmental (climate change), economic (income inequality) and health crises (COVID-19) of our modern time (Cho *et al.*, 2021; Graham and Grisard, 2019; Gray and Bebbington, 2000). To counter the complicity of financial accounting’s role in contributing to these catastrophes and existential threats, alternative approaches that include supplementing financial accounting with social and environmental accounting information or the production of new forms of accounting(s) have been theorized, described and prescribed (Brown, 2009; Dumay *et al.*, 2016; Gray, 2002; Parker, 2005). This has produced a plethora of approaches as producing an account depends on *who* you are accounting to and *for what* purpose; with the *who* and *for what* potentially creating an infinite number of permutations.

In this paper, we describe the first phase of an exploratory project on co-developing a system of accounting with two Indigenous Australian Aboriginal groups [1] with the purpose of brining Indigenous worldviews to national accounting system. The first phase of the project involved developing an initial model based on Indigenous worldviews and the second phase entailed testing and refining the model with Aboriginal groups. The “accounting” was not initiated by these Indigenous groups but by increasing interest from the government in understanding how, and if such an accounting was possible for the purposes of integrating Indigenous cultural connections to land in their national accounting system. Globally, there is a paradigmatic shift to incorporating nature and the environment as part of countries’ national accounting systems. The United Nations has been a key actor in this global movement and has developed the United Nations System of Environmental-Economic Accounting (UN-SEEA). The UN-SEEA is a guiding framework for governments who are interested in undertaking a more holistic evaluation of economic contribution which includes the environmental dimension.

The project involved a group of academics who are diverse in terms of gender, ethnicity and disciplinary backgrounds (accounting, economics and ecology). Two of the academics identify as belonging to Indigenous groups (Aboriginal and Torres Strait Islander, Fijian) and the other four academics are of European descent but have long established relationships with Indigenous groups in Australia. Two of the researchers are members of an Aboriginal Corporation (AC) Board [2]. A workshop was conducted with Aboriginal board members in each group where Western-science and Indigenous knowledge were blended to produce key themes and values to guide the formation of an accounting model that could be integrated within the UN-SEEA.

In the formulation of this accounting system, we were informed by a critical dialogic approach (Bebbington *et al.*, 2007) and also Gray (2002)’s call for social accounting projects that draw on critique, engage with practice and imagine pragmatic social accounts.

Both approaches are concerned with the *process* rather than the *outcome* which in this case is a system of social accounts. An Indigenous system of accounts can only be meaningful if it incorporates Indigenous worldviews, includes their participation and establishes processes to ensure the sustainability of the system of accounts developed (Rossingh, 2012). Focusing on the process is also important as due to the nature of accounting, any system of accounts developed for Indigenous peoples will involve conflicts/tensions/challenges and even more so as the system of accounting was initiated by the government. In this paper we present our system of accounts that has been designed, developed, tested and refined with Indigenous Australians. We discuss the challenges/tensions of integrating Indigenous worldviews into a blended traditional accounting and UN-SEEA framework. We reflect on these challenges and how we negotiate the deeply entrenched power dynamics in the case study while attempting to achieve authentic engagement with Indigenous peoples that privileges their sovereignty. The paper contributes to a better understanding of (1) how to incorporate “culture” into sustainable development initiatives and responds to calls by Barrett *et al.* (2020, p. 1723) for “[m]ore interdisciplinary and cross-cultural understanding [that] could make possible the centrality of ‘culture’ as an important dimension, indivisible from environmental, social and economic concerns inherent in indigenous philosophies” (2) the calls for more research that bridges the critical and pragmatic divide through stakeholder engagement (Adams and Larrinaga, 2019; Bebbington *et al.*, 2007; Gray, 2002; Tregidga and Milne, 2022) and (3) respectful and meaningful engagement with Indigenous peoples that privileges their voices/worldviews with the ultimate goal of facilitating self-determination (Norris *et al.*, 2022; Scobie *et al.*, 2020a).

The remainder of the paper is structured as follows: Section 2 theorizes accounting’s engagement with Indigenous peoples; Section 3 describes our methodology; Section 4 presents our findings and finally Section 5 presents our discussion with concluding remarks.

2. Theorizing accounting’s engagement with Indigenous Peoples

The process of preparing accounts is one that is steeped in power relations (Jayasinghe and Wickramasinghe, 2011). This is especially the case for Indigenous peoples and particularly true with Indigenous Australians whose history of colonialism is characterized by violence and dispossession (Gibson, 2000), the effects of which still reverberate in contemporary Australia. Accounting has been implicated both in colonialism’s dark past and in contemporary forms of dispossession (Lai and Samkin, 2017). While the relationship between accounting and Indigenous peoples has been generally negative, Buhr (2011) argues for a “plot change” and for accounting research that engages with Indigenous peoples to produce accounting(s) that benefit Indigenous peoples. Indeed accounting is merely a tool whose utility and impact are largely dependent on those who enact accounting and their underlying intentions (Graham, 2009). Gallhofer and Chew (2000) also argue that accounting has an empowering and emancipatory potential. Unearthing this potential requires respectful and anti-colonial engagement with Indigenous peoples (Rosiek *et al.*, 2020). We thus argue that accounting(s) for Indigenous peoples should include Indigenous peoples in the design, development and implementation of the accounting system.

As mentioned previously, the accounting was not initiated by the Indigenous people. However, with the advent of modernity, accounting has become a ubiquitous and unavoidable aspect of an Aboriginal Australian’s life (Lombardi, 2016). For instance, Australia has a well-developed welfare system and Indigenous Australians have access to this welfare system. Indigenous Australians are also eligible for many grants and funding programmes aimed at empowering Indigenous Australians. All these systems require an accounting by the government and in some cases an accounting by the Indigenous Australians (in the case of grants) (Arthur, 2018). Accounting provides the economic

infrastructure that produces and reinforces the economic and social relationships between the government and Indigenous Australians.

Accounting for competing worlds has become inevitable in pluralistic societies where human interests and needs are enmeshed in contested spaces (Moerman *et al.*, 2021; Tregidga and Milne, 2022). As there are three ideologies that must be melded together, it is necessary to articulate the characteristics of these ideologies and their potential commonalities and areas of possible tension. The first of these ideologies is the Indigenous conceptions of land [3]. It is almost universal that Indigenous people view their relationship with land [4] as indivisible from the self (Calma, 2010). Land is thus not viewed as property but as constitutive of human life and experience. There is also a reciprocal relationship where land nurtures/protects/sustains humans and in return humans act as “perpetual guardians” of the land. The stewardship/guardianship of this land transcends time as a responsibility for past ancestors, for the present living and for the future generations. For Indigenous Australians, this reciprocal relationship with the land is maintained and sustained through an “on-country” psyche motivated by caring for the land (Larson *et al.*, 2023). An integral aspect of Indigenous Australian culture that is vital to the health of the land and nature is what has been typically called Indigenous fire management. Indigenous fire management is a land-management regime used by Indigenous societies in Australia (Russell-Smith *et al.*, 2003), Africa (Cochrane *et al.*, 2009) and South America (Bush *et al.*, 2007) to manage the distribution of plants and animals and minimizes the severity of bushfires. The practice involves the skillful use of fire to burn-off fine fuels that if not controlled could cause severe bushfires in the hotter and drier months of summer (Yibarbuk *et al.*, 2001). Stoeckl *et al.* (2021) have argued that these practices are not only important to the environment but also entail social/cultural benefits to Indigenous communities through the preservation of Indigenous knowledge and the promotion of emotional wellbeing. The key characteristics of an Indigenous ideology to the environment are that people and nature are inseparable, nature is kin and there is a reciprocal relationship between people and nature (Barrett *et al.*, 2020; Craig *et al.*, 2012; Gallhofer and Chew, 2000). Indigenous societies discharge their responsibilities to nature through their practices and rituals (Gallhofer *et al.*, 2000).

It has been argued that accounting or the process of making an account is part of human culture (Gray, 2010). However, the processes of technical accounting that involves separating aspects of human-life and subjecting these aspects to monetary valuation is not common to most Indigenous societies or worldviews (Gallhofer *et al.*, 2000; Greer and Patel, 2000). The literature on accounting and Indigenous peoples has been admirable in its attempt to wrestle with this very complex interface because of the competing value systems of Western-based accounting and Indigenous peoples. Much of the early literature on accounting and Indigenous peoples characterized this relationship as extractive and exploitative. This literature was based upon research conducted in former colonies and argued that accounting was used by White settlers and colonial governments to translate their objectives into concrete practices. This was termed by some accounting scholars as the “dark history” of accounting (Lai and Samkin, 2017).

In 2000, the *Accounting, Auditing and Accountability Journal* produced a special issue on Accounting and Indigenous Peoples. Four of the six papers in that issue examined accounting’s “dark history” in the former colonies of Australia (Gibson, 2000), Canada (Neu, 2000), Fiji (Davie, 2000) and New Zealand (Jacobs, 2000). The remaining two papers in the special issue broadly related to Indigenous values systems, with Greer and Patel (2000) demonstrating the clash of value systems using the case of Australia’s governance of Indigenous Australians, and Gallhofer *et al.* (2000) proposing environmental insights for Western environmental accounting drawing on the Indigenous values systems from three cultures: Australian Aboriginals, New Zealand Māori and Canadian First Nations people.

[Gallhofer et al. \(2000\)](#) is particularly instructive as from their analysis of the three cultures they identify the following similarities in respect of Indigenous values of the environment which include a deep respect for the earth, an appreciation of the interrelatedness and interdependence between people and the environment and the subjective character of the environment and an understanding of the importance of rituals as practices that maintains the relationships between people and the environment. [Gallhofer et al. \(2000\)](#) further provide statements based on their analysis that could inform environmental accounting such as the appreciation of the complexity, diversity and subjectivity of the nature of peoples' relationship with the environment. Environmental accounting must also divorce its obsession with profitability and attempt to reflect more holistic values by the inclusion and the amplification of a diversity of voices. Examples could include a commentary on the spiritual and medical value of activities in the environmental report. Apart from suggestions to how Indigenous values could inform the content of environmental accounts, [Gallhofer et al. \(2000\)](#) allude to the nature of an accountability to Indigenous peoples and how this accountability must be grounded in their values in order for it to be meaningful.

[Greer and Patel \(2000\)](#) argue that the conflicts and tensions between the Australian government and Indigenous Australians in terms of the reported lack of accounting and accountability of Indigenous Australians stem from a clash of values. [Gibson \(2000\)](#) further argues that there is an unfairness in this accountability relationship as Indigenous organizations are subjected to higher (and often unattainable) standards of accounting and accountability than non-Indigenous organizations. This relationship reinforces the power structure that perpetuates accounting's disempowerment of Indigenous Australians. However, accounting is merely a tool that can be reshaped to also empower and emancipate the marginalized in society ([Gallhofer and Haslam, 2017](#); [Jacobs, 2011](#); [Lombardi, 2016](#); [McNicholas and Barrett, 2005](#)).

[Jacobs \(2011\)](#) argues that emancipation commences with the awareness of the taken-for-granted practices and cultural programming of accounting. Accounting scholars must be reflective of the role of accounting and the role of accountants in the maintenance of existing social structures that serve to reify the hegemony that subjugates those less equipped with forms of capital that confer power. Accounting's potential in the emancipatory project can "engender change, contributing to the building of a more liberated, democratic and happier society" ([Gallhofer and Haslam, 1996](#), p. 25). While [Jacobs \(2011\)](#) compels accountants to self-reflection, many scholars have called for structural changes within society which include the composition, configuration and spirit of the accountability relationships between more powerful actors (such as the state and corporations) and Indigenous peoples/organizations ([Finau, 2020](#); [Jayasinghe and Thomas, 2009](#); [Lombardi, 2016](#); [Scobie, 2019](#); [Scobie et al., 2020a](#)).

[Lombardi \(2016\)](#) argues that accounting's role in the disempowerment of Indigenous Australians is largely due to the lack of Indigenous Australian accountants. [Lombardi \(2016\)](#) advocates for greater support and the encouragement of Indigenous Australians to study accounting and become accountants. Indigenous accountants would be able to apply their cultural values in the application of accounting practices. Indigenous accountants can also represent their people through involvement in boards, committees or other decision-making bodies that impact Indigenous peoples. [Scobie and Love \(2019\)](#) caution that Indigenous representation is sometimes tokenistic and merely legitimizes particular policies. [Scobie and Love \(2019\)](#) argue that tokenism can be mitigated through the acknowledgment of Indigenous rights and the clear communication to the public of obligations that exist with Indigenous peoples and that engaging with Indigenous peoples will result in positive outcomes. [Scobie et al. \(2020a\)](#) used the case of a Non-Governmental Organization (NGO) that serves a Māori tribe to argue for a model of grounded accountability. Grounded accountability refers to accountability that is grounded on the value systems of the communities for which an organization serves.

Scobie *et al.* (2020a) argues that an organization that serves Indigenous communities must ultimately seek to ensure that these communities become independent of the organization.

Continuing with Aotearoa, New Zealand, Barrett *et al.* (2020) draw on a global legal precedent in environmental law where the New Zealand government granted legal personhood to the Whanganui River. Barrett *et al.* (2020) use the case to engender a conversation on the Rights of Nature as articulated by a philosophy of law called “Earth Jurisprudence”. Such a philosophy privileges maintaining the whole Earth community over the capitalist profit-seeking structures of the existing legal and economic systems. Barrett *et al.* (2020) propose such an application as an alternative approach to conceptualizing integrated reporting and sustainable development. In a recent article titled “Opening accounting: a Manifesto” (Alawattage *et al.*, 2021), various authors attempt to broaden the boundaries of accounting research to include the voices that have been systematically silenced. Mereana Barrett was one of these authors and drawing on Barrett *et al.* (2020) she extends her arguments that the Indigenous perspectives embodied in the Earth’s Jurisprudence should also be incorporated in Natural Capital Accounting (NCA). This paper responds to this call as we attempt to draw on Indigenous Australian’s perspectives on a NCA project initiated by the Australian government.

The concept of natural capital was first coined in the 1970s by economist Ernst Schumacher in his seminal book “Small is beautiful: A study of economics as if people mattered”. In his book he introduces the concept in a critique of Marx’s failure to recognize natural capital: “Far larger is the capital provided by nature and not by man – and we do not even recognize it as such” (Schumacher, 2011, p. 5). Paul Hawken, Amory Lovins and Hunter Lovins then developed the concept in their 1999 book “Natural Capitalism: Creating the Next Industrial Revolution”. They critique the concept of *industrial capitalism* by arguing that it “does not fully conform to its own accounting principles. It liquidates its capital and calls it income. It neglects to assign any value to the largest stocks of capital it employs – the natural resources and living systems, as well as the social and cultural systems that are the basis of human capital” (Hawken *et al.*, 1999, p. 5). Building on these concepts, the United Nations (UN) has developed a system to assist organizations and governments account for natural capital in their accounting systems (Vardon *et al.*, 2018).

The accounting in this paper is part of a government-funded project aimed at understanding how, if possible, can a system of accounting for cultural connections to land be developed [5]. This project would inform the government’s current plans to incorporate environmental dimensions in their national accounting systems. The project parameters were specified so that any accounting system developed would be aligned with the UN-SEEA. While the government initiated this accounting, implicit in this engagement is that the key beneficiaries should be the Indigenous Australians. That is, these are the group of people who should benefit from the accounting system, from using the accounting system directly and from the government being able to incorporate previously omitted dimensions of their land in the government’s own national accounting system. There will undoubtedly be tensions and conflicts in this process as we will potentially be melding three worldviews/ideologies: The Indigenous (Local), the government accounting (National) and the UN-SEEA (Global). See Figure 1 below.



Source(s): Authors own creation

Figure 1.
The melding of three
worlds

However as advocated by Brown (2009) in her case for an agonistic approach to dialogic accounting, differences must be respected with interpretative and ideological conflicts taken seriously. Furthermore stakeholder engagements should not avoid conflicts but rather confront the issues embroiled in these conflicts to understand how identities, relationships and places are constructed within these contested spaces (Scobie *et al.*, 2020b; Tregidga and Milne, 2022). While we do present a model of accounts, the emphasis is on the process by which these accounts were prepared especially with respect to the process of engagement with Indigenous Australians. We thus propose that any engagement with Indigenous Australians must be authentic, respectful and responsible. This entails incorporating their worldviews, including Indigenous Australians in every stage of the design and development of the accounting system and developing systems that will attempt to ensure the accounting system developed can be used/alterd/updated by the Indigenous Australians independent of the researchers. While the researchers have made a commitment to be available to the Indigenous Australians should they require our support, the ultimate objective is to facilitate/catalyze the development of a self-sufficient local accounting. This may be ambitious but we pursue this ideal nonetheless.

The next section discusses the paper's methodology.

3. Methodology

The study adopts an exploratory case study approach as applying UN-SEEA with Indigenous peoples is a very recent practice and the UN and national governments are still considering how to incorporate cultural connections to land (Normyle *et al.*, 2022). The UN-SEEA has provided an opportunity for many governments to experiment within this framework. The Australian government has used this opportunity to consider the possibility of incorporating cultural connections to land in their national accounting systems using the UN-SEEA framework. Because of the exploratory nature of the project and the difficulties in accessing Indigenous Australian groups for research projects, the cases were selected based on the relationships with the research group. The two Indigenous groups are the *Munggy* people whose traditional lands include the Kakadu region in the Northern Territory and the Ewamian Aboriginal Corporation (EAC) [6] whose lands are located in North Queensland. Both these two sites were selected because of their important historical and cultural significance to Indigenous Australians and both groups approached the research team as they were interested in being part of the project as they perceived potential benefits in terms of improved land management, decision-making as a group and communication with stakeholders such as the government.

The research group were directly engaged based on the range of their expertise, their experience and relationships with Aboriginal groups. The research group consisted of four economists (3 female; 1 male), one ecologist (male) and one accountant (male). One of the economists identifies as an Indigenous Australian from *Yadhaigana* which is located in North Queensland, while the ecologist is a current member of the Kakadu Board of Management, for which he has been a member of since 2019. His inclusion as a board director was in recognition of his 27 years of work experience in the Kakadu region and working with Indigenous Australians of the Kakadu region. The Indigenous economist is from the Aboriginal Country of *Yadhaigana*. The three female economists have been engaging with the EAC for the last 3 years as part of other projects on understanding how to help and support the EAC manage their land. The economists and ecologist have been involved in a national environmental science project funded by the Australian government and this was a reason for why the group was selected, amongst other research groups (Mokany *et al.*, 2022) to explore the application of the UN-SEEA framework to environmental assets and systems in Australia. For instance Mokany *et al.* (2022) produced an experimental ecosystem account for the Gunbower-Koondrook-Perricoota (GKP) Forest Icon Site located in the Murray-Darling Basin. Mokany *et al.* (2002) focused primarily on

accounting for biodiversity change and not on cultural connections to land. This paper's research group were engaged by the Australian government to explore the possibility of accounting for cultural connections to land because of the research group's strong relationships with the Kakadu national park; a region of significant cultural importance to Indigenous Australians and Indigenous people around the world.

3.1 *The Munggy of Kakadu*

The first of these groups are from the Kakadu region, located approximately 150 km to the east of the city of Darwin, encompasses the 20,000 km² Kakadu National Park (KNP) and a further 8,000 km² of land within the western portion of Arnhem Land (Finlayson and Von Oertzen, 1996). KNP is the second largest national park in Australia (Kurmelovs, 2021) and one of only four Australian sites to be included on the World Heritage list for both cultural and natural features (UNESCO, 2021). Kakadu is extremely important to Indigenous Australians because of the 5,000 recorded Indigenous rock art sites with some rock art estimated to be as old as 20,000 years and as such one of the longest historical records of any group of people on earth (Bednarik, 2010). KNP is also one of Australia's most ecologically and biologically diverse areas with four major river systems, six major landforms and a remarkable variety of flora and fauna (Finlayson and Von Oertzen, 1996). Kakadu is thus a site of rich historical, cultural, national and religious significance for Indigenous Australians and Indigenous people around the world. There are two main groups of landowners of Aboriginal land in the Kakadu region and these are the owners of the land to the North: The Bininj and the owners of the land to the South: The Munggy. We worked with members from 3 clans from the Jawoyn language group of the Munggy.

Figure 2 on the next page shows the extent of traditional Munggy Country.

3.2 *The Ewamian Aboriginal Corporation from Northern Queensland*

The second of these groups is the EAC who representing their people, expressed interest in working with the research group, recognizing potential benefits for their community. Their traditional lands are in Queensland's Gulf of Carpentaria savannah lands in the upper Gilbert and the Einasleigh River catchments primarily lying with the Etheridge Shire Local Government Area (LGA). However, most of the Traditional Owners live outside of their traditional lands as in the late nineteenth century, many of their ancestors were evicted to areas such as Cherbourg, Palm Island and Mona Mona (Stoeckl *et al.*, 2021). The EAC board's primary aim is to promote community goals for its geographically dispersed community members in accordance with the native title act of Australia. Figure 3 on the next page shows the traditional lands of the Ewamian people.

3.3 *The method*

The research group conducted a series of workshops with members of both Indigenous groups to co-develop a system that could initiate a conversation on the potential to incorporate cultural connections to land within the UN-SEEA framework. The findings of the workshops would then be presented to the government department that initiated the project and other key stakeholders. The presentation with these stakeholders would inform the necessary steps taken by the Australian government that could include testing the system developed during this initial phase or initiating further projects with other Indigenous groups. Initially the research team had aspired to conduct a series of workshops which would have included working with Indigenous peoples from Northern and Central Kakadu but due to COVID-19 restrictions, this was not possible and as such we could only conduct one workshop with each group. Because the notions of ecosystem accounting are Western concepts and the researchers are Western-trained, we did

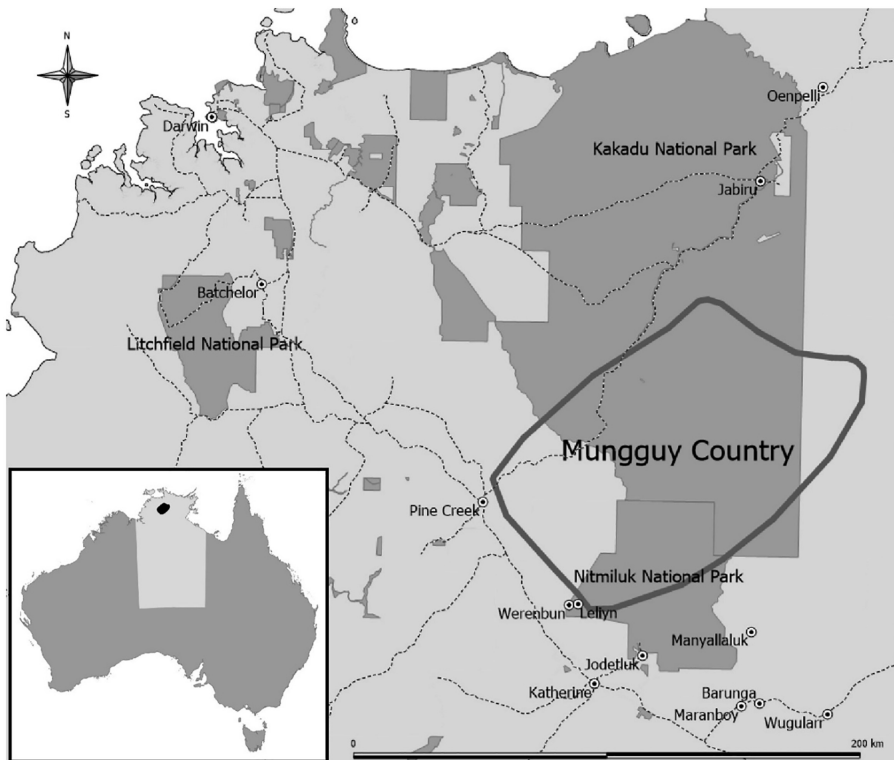


Figure 2. Country of the Munggy traditional owners as indicated by members of the Yurlkmanj; Wurrkbarbar; and Bolmo clans that participated in this project

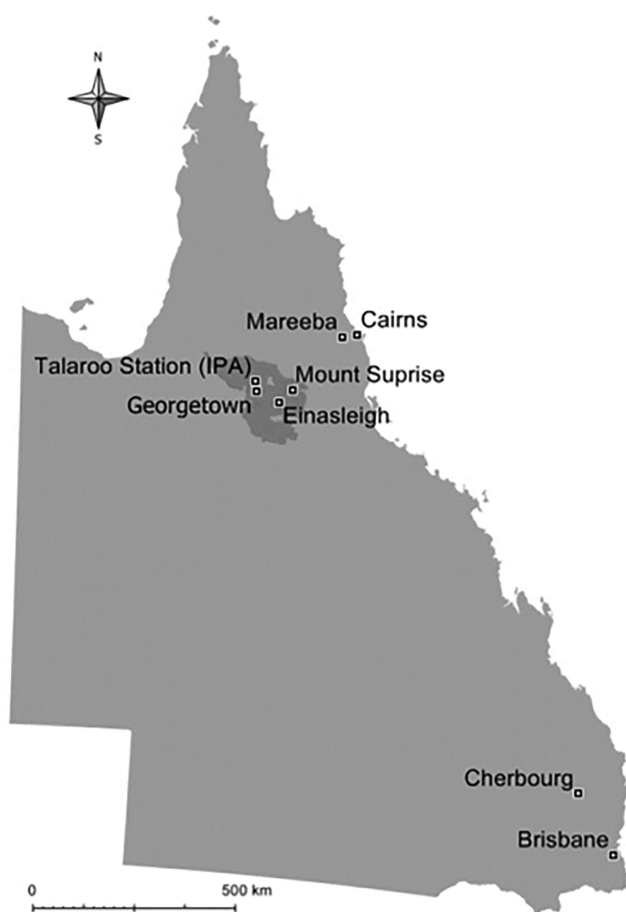
Note(s): The indicated area is NOT intended to represent native title areas and is designed to roughly indicate rather than precisely identify the country of the project participants

Source(s): Authors own creation

not want to impose our worldview or the worldview of the UN-SEEA onto the Indigenous groups and we attempted to achieve this as reasonably and practical as possible. Drawing on research methods developed by and for Indigenous Australians (Rossingh, 2012; Ryder *et al.*, 2020), we developed the workshops to include four related activities that would provide the Traditional Owners an opportunity to communicate and illustrate their connections to “Country”. “Country” being how our Indigenous partners referred to their traditional lands. The list of activities are summarized in Table 1 below.

Both workshops equate to two days, spread over 3 days. The workshop with the EAC board was conducted by three of the researchers during October 2019. Five members (two females; three males) of the EAC board participated in the workshops. Two board members lived in the Brisbane/Cherbourg area while the other three lived in Northeast Queensland. The three male participants were between the ages of 58 and 70 while the two female participants were in their late forties. The workshop with the Munggy partners was conducted in February 2020 in the town of Pine Creek in the Katherine region of the Northern Territory. Three of the researchers participated in the workshop with six representatives from the Traditional Owners. These Traditional Owners included two females and four males from the clans of Yurlkmanj, Wurrbarbar and Bolmo.

The next section presents the findings from these workshops.



Source(s): Authors own creation

Figure 3.
Traditional lands of the
Ewamian people

4. Findings

The findings below are presented based on the activities delivered in the workshop with the two groups.

4.1 Connections to country

Activity 1 related to connections to country between the two groups and highlighted important aspects of Indigenous worldviews related to the strong connection between people and place; the temporalities embodied with the land (the past trauma, the present struggles and the future aspirations) and strong spiritual connection. For instance, one of our Indigenous partners from EAC shared the following:

Yeah, because when you come here, it's something that you can't explain. It's just you know it's there, that your people, and ancestors are . . . you've just go this feeling where you almost cry. And that's what happens when you come here.

Activity 1: Stories about people's connections to country	Indigenous partners were asked to talk about the way in which they connected to country and to provide examples of activities undertaken on country when making those "connections". They wrote down key words/ideas on post-it notes, which were subsequently grouped into "themes", with arrows used to show the way in which the themes were connected
Activity 2: What people do to protect/look after those connections	Indigenous partners were asked to describe the management activities, priorities and actions undertaken to best protect the connections they spoke about during the first session. As for activity one, key concepts were first written on post-it notes, and then grouped into themes, with arrows used to show connections between the themes
Activity 3: Conceptualization of the Country-people system	Indigenous partners were asked to talk about the way in which the ideas/concepts developed in the first two activities fit together – effectively blending the two models into one. They were also asked to talk about whether they were satisfied/happy with different parts of the system
Activity 4: Relevance of the western concepts of ecosystem accounting [7]	Researchers provided examples of different types of services (with ten cards providing visual examples, the selection based upon services that had been included in the UN-SEEA project). Indigenous partners were asked to fit these cards into their narrative as appropriate, and also add any additional ES they saw as important
Activity 5: Presenting conceptual model to the Indigenous partners	Researchers synthesized information from activities 1–4 and presented the synthesis to Indigenous members to check for completeness and accuracy. Indigenous members were then asked to identify and subsequently prioritize projects/activities that could be undertaken to strengthen/improve their connections to country or other components of their conceptual model

Table 1.
Summary of activities

The quote above reveals the strong emotions that this Indigenous partner felt with their Country and not just a connection to the physical aspects of Country but to the spiritual connections to their ancestors. Another Indigenous partner from the Munnguy people shared the following:

Country is our churches and our cemeteries

We interpret the quote as meaning that Country is a sacred place where ancestors reside and that evokes strong religious emotions. Again, here we see the inseparability of Country from spiritual connectedness of Indigenous people.

The activities related to connections to country also unearthed deep scars that related to the past. This was particularly true for the EAC board members whose ancestors were evicted from their traditional lands in the late nineteenth century. The trauma of Aboriginal dispossession and the stolen generation affects all Australian Indigenous groups, and its impacts still reverberate today. The Munnguy people also referred to how "*Miners blew up part of Country*". This was in relation to the uranium mining activity that occurred in the surrounding areas outside the KNP. Despite this dark history, both groups desired a better future for their people. Indigenous partners from the EAC stated that they had "*aspirations to get off welfare*", "*Stop kids from going to prison*" and to "*break the cycle*".

The next activity related to understanding how to strengthen connections to Country.

4.2 What people do to protect/look after those connections

There was a strong sense of responsibility and stewardship for Country conveyed by both groups. For instance one board member from the EAC shared the following:

“When you’re doing all these activities on Country, you’re feeling all of that” and “it makes you feel good”

These activities included caring for Country such as the use of traditional knowledge and Indigenous land management techniques. An Indigenous partner from Munggy stated that when they are caring for Country, that this made them experience “*Feeling good on land*”. Indigenous partners from the EAC also expressed the following “*We’re respecting our ancestors by restoring [the Country] Respecting them.*” And also [by caring for the Country] “*we’re celebrating ourselves and our ancestors.*”

Here we see, the positive psychological and well-being benefits that our Indigenous partners feel when they are Caring for Country. However, their ability to Care for Country has been limited by interventions by the government. This was particularly so for the Munggy people who feel a lack of authority and lack of participation in the decision-making relating to Country. Especially in terms of KNP which has been leased to the Director of National Parks for co-management by Parks Australia alongside the traditional owners of the region. There were also concerns raised about the disruptions from the mining industry and push for tourism developments. For instance, our Indigenous partners from Munggy stated the following:

BHP offer us \$8 million for land – we don’t want money we want to look after the land

Still build roads over special sites

Always getting pressure to open Country for tourism industry

Opening Safari camp at Katherine River

The Munggy Indigenous partners expressed their strong desire for greater authority, autonomy and inclusion in the decision-making regarding their land and believed that this could be achieved through cooperation:

[We need to]“Work together, with NLC [Northern Land Council], Parks, and Traditional Owners” [MP]

4.3 Indigenous conceptual models of ecosystem accounting

Activity 3 involved synthesizing the information derived from the activities 1 and 2 to develop a conceptual model of their relationship with country as a system. As ecosystem accounting is primarily a Western construct, in Activity 4, we presented the groups with 10 visual cards representing ecosystem services that were sourced from the UN-SEEA and asked the groups to indicate which of these services were relevant for their decision-making purposes and to also suggest any other services that were not included in the 10 cards provided [8]. The final activity involved the researchers synthesizing the narratives and models constructed by the Indigenous groups to develop a conceptual model of their connections to Country that could form the basis of Indigenous ecosystem accounting for each of the two groups. The resultant models are presented in [Figure 4](#) on the next page.

The second mental map from the Munggy Indigenous partners is presented in [Figure 5](#) below.

The two models above are quite different in terms of their conceptualization. The first model with the EAC is more abstract in nature while the second model is based on actual practices and material elements of the Country. The differences in the models can be

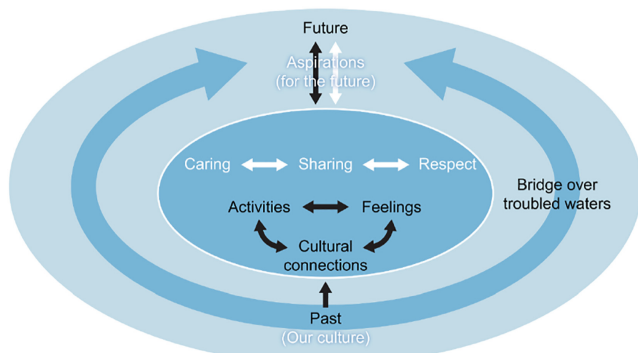


Figure 4. Conceptual model from EAC group

Source(s): From Stoeckl *et al* 2021

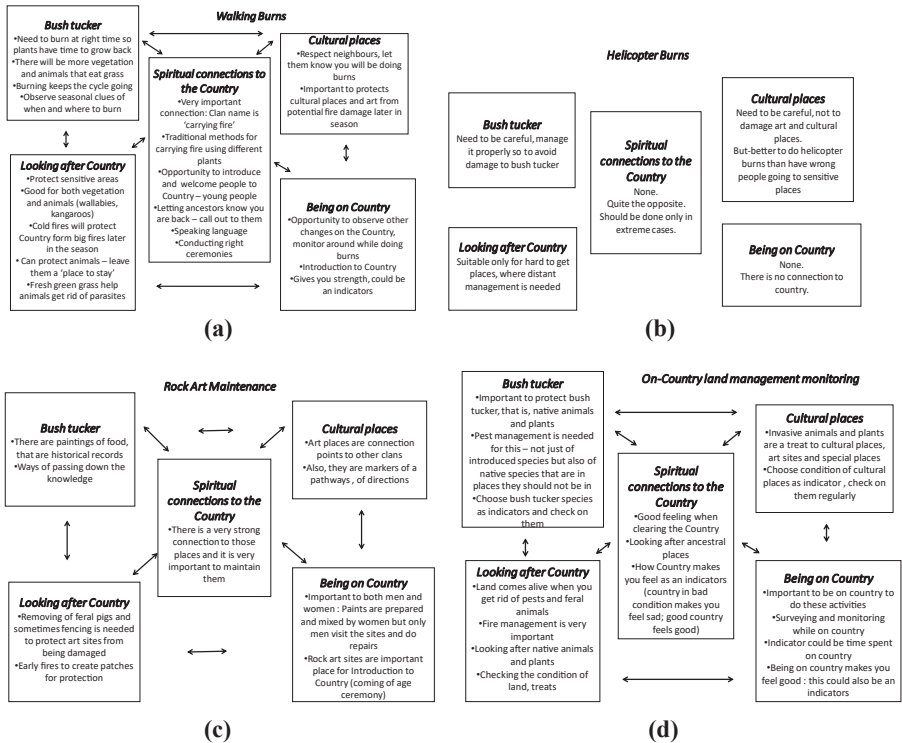


Figure 5. Conceptual model for the Munggyu: (a) walking burns; (b) helicopter burns; (c) rock art maintenance; and (d) on-country land management and monitoring

Source(s): Authors own creation

attributed to two main reasons. The first was how the research group learned and developed their research process as the workshops with the EAC group was the first and after the model was developed, the research group had learned from this experience and this influenced their approach in the second workshop with the Munggyu. The second was in relation to the decision-making purposes of each group to their land. The Munggyu group focused more on

practices related to looking after Country because most of them lived on their traditional lands and because of their proximity to Kakadu National Park. These variations illustrate the diversity of conceptual models relating to Indigenous relationships with nature and that these variations are due to a number of factors that are both based on the composition of the Indigenous groups, the composition of the research groups, the process by which the information is elicited, temporal factors and Country-specific factors. Despite, the variations in the two models derived, the study has demonstrated fundamental differences between Indigenous conceptual models as represented from the two models developed in the study and Western-based models of ecosystem accounting as represented in Systems of National Accounts (SNA) and Natural Capital Accounting (NCA) of the UN-SEEA. The next section discusses these implications of these differences to literature, theory and policy.

5. Discussion and conclusion

At the outset of this project, we problematized the potential of any system (especially one based on western values) to capture Indigenous cultural connections to land. While not perfect, such an endeavor is necessary as systems of accounts are a pervasive feature of western life (Burchell *et al.*, 1980) and that a compromise between Indigenous and Western values is necessary towards the melding of different, and at times, conflicting worldviews (Gallhofer *et al.*, 2000). The development of such a system must include Indigenous peoples at every stage of the process, because it is *their* cultural connection to Country that we seek to capture and account for. In this paper, we have endeavored towards this goal through deep, respectful and meaningful engagement with Traditional Owners. Cognizant of these conflicts between Western economic valuation/accounting, we worked with TOs to identify how they perceive their cultural connections to land and with our western science knowledge determined how best to integrate this within the UN SEEA framework.

Our two case studies highlight the diversity of Indigenous Australian's priorities of what to include in these accounts. The priorities were shaped by different histories, economic activities on their Country and religious and spiritual significance of the land to the Indigenous groups. The differences between these Indigenous groups and their relationships to land will produce a diversity of priorities and sets of indicators/measures to be accounted for. While this may impede comparability, it is important to note that the decision-making purposes of these Indigenous groups is not to compare their Country with that of another group's Country but to ensure that the "health" of their Country (which includes them) are maintained. For government-level decision making, the inclusion of these cultural accounts to land demonstrates an appreciation for these cultural connections and while it should not be used to compare between Countries, can be used to inform discussions and provide additional data to be considered along with monetary/economic values. The diversity of cultural accounts means that the accounts themselves are not as important as the process by which these accounts are to be prepared. Instead of using a fixed set of metrics as the starting point and then collecting these metrics, the process must begin with the people and talking with them to identify what should be counted, how it should be counted and how it should be presented to them.

Our paper has a number of important implications for literature, theory and practice. Firstly, the paper contributes to the literature on accounting and Indigenous peoples, by providing a contemporary case study where researchers not only engaged but collaborated with Indigenous peoples to develop a potential system of accounting that incorporates their cultural values and connections to land. The paper thus informs the development of environmental accounting based on insights from Indigenous peoples (Gallhofer *et al.*, 2000), makes visible the concerns of Indigenous peoples, empowers them in this process (Jacobs, 2000) and focuses not on accounting *for* Indigenous peoples but on the potential for an accounting *by* Indigenous peoples (Buhr, 2011; McNicholas and Barrett, 2005).

The paper's contribution to theory relates to our application of critical dialogic theory and the debates on critical accounting needed to engage with stakeholders to effect meaningful positive change (Adams and Larrinaga, 2019; Gray, 2002; Twyford *et al.*, 2022). We theorize engagement with Indigenous peoples and demonstrate this in the development of Indigenous models of ecosystem accounting. These Indigenous models have significant ontological differences from Western-based models on ecosystem accounting. Firstly, Western-based models such as the UN-SEEA are linear models where there is a one-way direction flow of environmental services to people. The Indigenous models derived from the paper illustrate their view that human-nature relationships are not linear but cyclical. That is, there is a positive bi-directional flow of benefits between people and nature as our Indigenous partners referred to as "caring for Country". These care activities include maintaining cultural sites, pest management of the land and walking burns. Such activities not only benefit Country but also strengthen connections to Country and create positive psychological benefits to Traditional Owners. Such a way of viewing nature in a relational and interdependent manner, "moves the focus away from what people *have* to what they can *do* or *be*" (Sargiacomo *et al.*, 2014, p. 667). The second key ontological difference is what is considered "real" and for Western-based systems, these generally include observable phenomena such as land, plants, animals and other biophysical data, however, for Indigenous peoples their ontology also includes spirits and their ancestors. These spiritual representations are real for Indigenous peoples and are integral in their conservation of the Country as they perceive Country not merely as a material object that can be exploited but as a living organism that is inseparable from themselves, their ancestors and their past, present and future. This Indigenous view of nature is consistent with insights from Chew and Greer (1997), Gallhofer *et al.* (2000), Rodrigue and Romi (2022)'s application of Gaia theory and Barrett *et al.* (2020)'s conceptualization of Earth's Jurisprudence.

While the ontological investigations are important intellectual exercises and it could be argued that accounting may be experiencing its own "ontological turn" (Quattrone, 2022; Russell *et al.*, 2017), how we operationalize ontological differences into actual practices is also important. Here we provide the paper's policy implications with respect to how the insights drawn from the case study could be applied by both the Australian government department and the Indigenous groups. Firstly, while national accounting systems are designed to identify elements of a nature and quantify these in monetary terms, the Indigenous groups and Indigenous worldviews conflict with such a reductionist approach. The findings of this paper would therefore suggest that the reduction of nature to a monetary value is arguably not a valuation exercise but rather a devaluation exercise. As the researchers have previously worked with Indigenous groups (both Indigenous Australians and other Indigenous groups), we were cognizant of this repudiation towards monetary valuation of nature and based on the UN-SEEA framework devised indicators instead of placing monetary valuations on aspects of their country.

An important indicator that was identified was the number of "walking burns" performed by Traditional Owners during the year. Walking burns is an Indigenous Australian fire management practice that is useful for controlling bushfires. Walking burns are important for land management, preservation of traditional knowledge and maintenance of the connection between Indigenous people and their Country. Secondly, the cultural connections to Country for Indigenous groups and their decision-making purposes will be different. This will create a diversity of accounts that will impede comparability between different Aboriginal Countries. But comparability is not the goal for Indigenous groups and arguably it should not be the priority for the government department. The government's aim in accounting for cultural connections to land should not be about comparing one Aboriginal Country with another but rather for monitoring the connectedness of the people with their Country and as a way to facilitate decision-making relating to building relationships with the

Indigenous people. Finally, we have trialed a method that has generated some indicators/measures for two Indigenous groups. These suggestions can be used by the Traditional Owners of these groups and the government for their respective decision-making purposes. As suggested, any accounting for cultural connections is an iterative process and future projects could evaluate the relevance of these identified indicators/measures for Traditional Owners and the government and further refine a systematic process for engaging with Indigenous Australians to account for their cultural connections to land.

We conclude with a quote used in the introduction of [Alawattage *et al.* \(2021\)](#):

If you come here to help me, you are wasting your time. But if you have come because your liberation is bound up with me, then let us work together

That quote emerged as collective expression from an Aboriginal rights group in Queensland and is often attributed to Lilla Watson, a Murri activist and educator. We find this phrase fitting for what we tried to achieve in this project. We are not merely engaging with these Indigenous groups because we think that our Western models will help, rather we believe both perspectives are crucial to properly inform policy. This then responds to the collective call by [Alawattage *et al.* \(2021\)](#) to “open-up accounting” so that accounting can realize its potential for positive social change.

Acknowledgments

This paper is dedicated to the memory of Mick Markham who contributed actively to the outcomes of this research; Markham’s generosity with Markham’s time, knowledge and sense of humor were greatly appreciated. The authors would also like to thank the Kakadu Indigenous Research Committee for the valuable support provided to this project. The authors would like to particularly thank the Munggy Traditional Owners for their contribution to the development of the overall project and the workshop, and for contributing their time, knowledge and insights at the workshop. The authors would like to thank the Ewamian Aboriginal Corporation for the valuable support provided to this project. Lastly, the authors would like to particularly thank Sharon Prior, General Manager, for her contribution to the development of the overall project and the workshop, and the Board members who contributed their time, knowledge and insights at the workshop.

Funding: This project was funded by the Australian Government’s National Environmental Science Program through the program’s Northern Australia Environmental Resources Hub (Project 6.3.3 Valuing Indigenous cultural connections). The funding source had no involvement in the study design, data collection, analysis and interpretation, writing of the paper or decision to submit for publication. The authors also acknowledge the support of James Cook University, the University of Tasmania and the University of Western Australia.

Notes

1. Indigenous Australians are referred to by other terms in the literature such as Aboriginals and more recently First Nations people of Australia.
2. One of the researchers is a member of the Kakadu AC and the other researcher is a member of another AC of an aboriginal clan that is not a part of this research project.
3. In this paper the authors refer to Indigenous land for conciseness and implicitly recognize the Indigenous connections to land and sea in so doing
4. In Australia, land in the context of Indigenous Australians is usually referred to as “Country”
5. Refer to [Jarvis *et al.* \(2022\)](#) for a copy of the report to the Australian Government

6. The name of the Ewamian Aboriginal Corporation has been changed to Ewamian Limited.
7. This activity was only conducted with the Ewamian people. The Traditional Owners of Munggy country did not engage in a deep and meaningful way with these concepts so could not be repeated to the same extent as with the Ewamian peoples.
8. This activity was only conducted with the Ewamian people

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