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ACCOUNTING INTERVENTIONS IN THE
CONSTITUTION OF ABORIGINAL CITIZENRY

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Abstract

This paper offers a ‘history of the present’, which provides one account of how accounting techniques and mechanisms became embedded within the mentalities of Australian government – Aboriginal relations. It contributes to an expanding literature, which highlights the instrumentality of accounting and the consequences of its use within colonial practices of government. Cases unfolding in the United States of America and the Australian States of Queensland and New South Wales testify to the importance of understanding the roles of accounting in the structuring of these administrative fields that denied Aboriginal people access to their own money. The study investigates how one of these authorities, the Aborigines Protection Board (1883-1939), later the Aborigines Welfare Board (1940-1969) conceived of the minutiae of Aboriginal lives as a site for government, and the particular visibilities of Indigenous (in)capacities and attributes that accounting language and practices helped shape. It documents the efforts of these authorities to shape Aboriginal conduct to comply with specific outcomes of financial behaviour consistent with norms of citizenship. The analysis shows that the ability of the Boards to imagine and fulfil this objective depended on accounting knowledge and techniques, which rendered Aboriginal existence thinkable and calculable and as a problem for government.

Employing concepts drawn from the literature on governmentality the study reveals a domain in which financial and accounting activities were important to the ability of the authorities to both envisage the Aboriginal people as a population for government and to constitute programmes for their management and control. In doing so, it affirms the centrality of accounting as an essential factor not only in the processes of colonial government, but also in the practices of modern governance. Moreover,

Accounting interventions in the constitution of Aboriginal citizenry

Introduction

In recent years, accounting research has raised important questions about the roles of accounting in the mediation of relations between states and minorities (Davie, 2004; Fleischman and Tyson, 2000, 2004; Funnell, 1998, 2001; Gibson, 2000; Hammond and Streeter, 1994; Kim, 2001, 2004a, 2004b; Neu, 1999, 2000a,b; Preston and Oakes, 2001; Preston, 2005). A number of these studies expose the nexus between the problems experienced by Indigenous peoples¹ and the roles of accounting in colonial apparatuses of governance (Neu, 2000a, b). Moreover, they provide evidence of how accounting continues to be implicated in the relations of power in the government of Aboriginal peoples (Achary, 1997; Davie, 2000; 2004; Neu, 1999, 2000a,b; Neu and Graham, 2004, 2005, in press; Neu and Heincke, 2004; Neu and Therrien, 2003).

In an impressive literature, Neu illuminates the centrality of accounting in “the culture of bureaucracy” and its complicity in the processes of modernity. This research highlights the instrumentality of accounting and the consequences of its use within colonial practices of governance (Neu and Graham, 2005, in press). However, it is important to realise that this research is specific to colonial Canadian Indigenous – government relations, and Neu’s observations may or may not be able to be generalised across other contexts (Neu, 2000a, p.164). To complement and extend this research, this study investigates aspects of the functions of accounting in the government of Indigenous minorities at specific historical junctures and within a different social context.

Events unfolding within the United States of America and the Australian states of Queensland and New South Wales (NSW) testify to the need for further research because of the lack of knowledge about these processes. Within each of these institutional fields, Indigenous peoples are taking action against governments for the failure of colonial authorities to fulfil their fiduciary duty in relation to monies acquired and held in trust on behalf of Indigenous people. Each case renders visible the salience of accounting to how governments constructed and governed Indigenous populations within varying contexts. Moreover, they demonstrate how the practices and policies of authorities given responsibility for Indigenous welfare “remained hidden from public scrutiny”, and how little is known about the operations of government, especially the roles of accounting within governance (Kidd, 1997, p.xix). Kidd’s research for example, reveals decades of official negligence, fraud and misuse of Aboriginal Trust monies by successive Queensland governments and their bureaucracies (Kidd, 2003c, p.13). Similarly, the Native American Rights Fund class action against the U.S. Federal Government (*Cobell v Norton*)², exposes decades of abuses of trust accounts and Indian assets by the Department of Indian Affairs. The case demonstrates how, since 1887 billions of dollars for payments generated from grazing leases and sales (timber, oil and gas etc) on Indian lands have gone missing from individual banking accounts controlled by the Department of Indian Affairs. In December 1999

¹ The use of the term ‘peoples’ is consistent with United Nations protocols. In response to demands by Indigenous peoples the United Nations adopted the term ‘peoples’ to emphasise the diversity of Indigenous peoples throughout the world, and to mitigate the Western tendency to deny Indigenous heterogeneity.

² The case launched in 1996 on behalf of 300,000 trust-account beneficiaries (from the Osage, Blackfeet, Navajo, and Mandan, Hidatsa and Arikarations) is the largest class action lawsuit against the Federal Government in U.S. history.

the U.S. District Court issued an Opinion that the Department, as the agent of government breached its trust responsibility to individual trust beneficiaries and in September 2003 the court demanded the Department provide a full and complete accounting of all individual Indian assets held since 1887 (www.indiantrust.com).

How government authorities accounted for Aboriginal monies is also the subject of review in NSW³. This case, referred to as “the NSW stolen wages case”⁴ concerns the failure of the Aborigines Protection Board (1883-1939) and its successor the Aborigines Welfare Board (1940-1969) (the authorities responsible for administering Aboriginal affairs in the state of NSW) to repay entitlements for Aboriginal monies compulsorily acquired by them and held in trust for Aboriginal people. This case bears testament to how little is known about how the government actually administered the Aboriginal domain and importantly, to discrepancies between official representations of government and the realities of government. It brings into question how governments were able to structure administrative fields that denied Aboriginal people access to their own money “for no reason other than their Aboriginality” (Niland, undated, folio 00163).

The combined scope of all of these areas of governmentality⁵ is too vast for one study. Accordingly, this study takes as its focus the NSW context and the Aborigines Protection and Welfare Boards as the authorities named in the NSW stolen wages case. The study seeks to understand how the authorities conceived of the minutiae of Aboriginal lives as a site for government, and the particular visibilities of Indigenous (in)capacities and attributes that accounting language and practices helped shape. Under examination are the roles of accounting concepts and techniques in the mentalities and policies of government that created and maintained the trust accounts.

This is an important research site because it is arguable that the assimilationist mentalities that originated in these policies continue to underpin the mechanisms of accountability currently imposed by governments on Aboriginal communities and organisations. The study therefore offers a ‘history of the present’, which provides one account of how accounting techniques and mechanisms became embedded within the mentalities of Australian government – Aboriginal relations. In doing so, it offers a vantage point from which to explore the political rationality of Australian governments that deny responsibility for the injustices of past policies and practices.

The crucial question becomes how to effectively analyse and interpret this field of governing. Studies within the social sciences and accounting literatures demonstrate the theoretical relevance of the works of Michel Foucault to the analysis of government practices (see for example; Cruikshank, 1999; Kalpagam, 2000; Miller and O’Leary, 1987; Miller, 1990; Miller and Rose, 1990, 1995; Rose, 1991; Rowse, 1998; Said, 1995). Further, the research studies of Kidd (1994, 1997) and Neu (1999, 2000a,b) bear testament to the relevance of Michel

³ At the time of writing, evidence is unfolding that the practice of withholding moneys in trusts and other separate accounts occurred not only in Queensland and NSW, but in all of the states and territories of Australia (Bartlett, 2005, p.97). These practices are now the subject of a national report, which aims to document the processes and to generate a Federal Government inquiry into “the stolen wages matter” and the failure of state governments to repay Aboriginal entitlements.

⁴ The term ‘stolen wages’ reflects the sense of injustice experienced by Aboriginal people in NSW who were not allowed to manage their own money (Gilligan, Janke and Jeffries, 2004, p.7).

⁵ The terms government and governmentality are deployed in this text as “a field of investigation”, rather than predefined concepts (Miller and Rose, 1995, p.591).

Foucault's concept of governmentality to questions of governing specifically related to the management and control of Indigenous peoples.

These studies suggest a way to conceive of this institutional field as a field of investigation (Miller and Rose, 1995) and to envisage the government of the Indigenous peoples in terms of the particular mentalities, regimes and forms of administration employed, which until recently have been considered unproblematic. A Foucauldian approach provides a way of thinking about the problematising nature of government; which draws attention to the intrinsic link between government ideals and the problems that it attempts to address (Rose and Miller, 1992, p.181), and more specifically to the machinery employed to frame and solve such problems. From this perspective government programmes arise in response to specific problem areas and to the subsequent failures of such programmes. Utilising such an approach, the analysis shows that the practices instigated by the Boards during their tenure embodied a diagnosis and representation of the Aboriginal population as problematic, which underpinned the design and implication of the various programmes. Moreover, that accounting was an essential component of this process.

In order to understand the practices at hand in this field of investigation, it is useful at this point to define the term government. The understanding of the term 'government' applied in this study does not infer just a political meaning, but rather incorporates the two sides to the delineation of governmentality intended by Foucault (Lemke, 2001, p.191). Firstly, that government structures the specific forms of representation and intervention over and by which it exercises power. It defines particular discursive fields that delineate what and how to govern; identifies the problems to be addressed and the strategies to be adopted to solve those problems; and constructs the procedures, forms, agencies etc with which it is possible to govern. Secondly, government is the 'conduct of conduct', which recognises that the aim of government is to shape human conduct and the capacity of subjects to act within relations of power:

Government is any more or less calculated and rational activity...employing a variety of techniques and forms of knowledge, that seeks to shape conduct by working through our desires, aspirations, interests and beliefs, for definite but shifting ends and with a diverse set of relatively unpredictable consequences, effects and outcomes (Dean, 1999, p.11).

This concept of government is useful to the analysis of these authorities because it focuses on "the tactics of government which make possible the continual definition and redefinition of what is within the competence of the State and what is not" (Foucault, 1991b, p.103).

The analysis of particular administrative structures employed by the Boards in this study, substantiates Foucault's interpretation of government. The study documents the efforts of each Board to shape Aboriginal conduct to comply with specific outcomes of behaviour consistent with norms of citizenship. They targeted the capacities of Aboriginal people and attempted to transform them into self-sufficient, active, productive and participatory economic citizens. The analysis also shows that, the ability of the Boards to imagine and fulfil this objective depended on accounting knowledge and techniques, which rendered Aboriginal existence thinkable and calculable.

The ability of the Boards to imagine and operationalise their objectives depended on the existence of a myriad of techniques and mechanisms. Miller and Rose (1990, p.8) observe that these mechanisms, which they term "technologies of government" are the "actual mechanisms"

used by authorities “to shape, normalize and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable”. Key among these technologies is the techniques and practices of accounting, including the techniques of notation, computation and calculation, and procedures of assessment (Neu, 2000a). Neu’s research draws attention to the importance of accounting technologies to the mediation of power relations, and pushes us to consider the role of accounting technologies within similar contexts of unequal power relations.

Before proceeding, it is useful to elucidate what is captured by the term ‘accounting’ within the context of this paper. The assumption that accounting is one of the key ways social relations are constituted underpins this study (Miller, 1994, p.1). Consideration of accounting as a social and institutional practice constitutive of social relations means that it is no longer approached as a mere recording device. Instead, accounting is viewed as a practice that attempts “to intervene, to act upon individuals, entities and processes to transform them and to achieve specific ends” (ibid). From this perspective, accounting is intrinsic to the processes of governance; it enables particular ways of governing and constructs particular forms of visibility within institutional fields.

The concept of accounting applied in this study is a broad and comprehensive one; consistent with the concept of an ‘accounting regime’ that captures accounting as both technique and discourse. Accounting incorporates aspects of measurement – “the production of data” and technique – “the creation of information from data...Accounting also supplies *criteria* for the evaluation of this information against plans, targets and standards (Jones and Dugdale, 2001, p.41, emphasis in original). This data and information, together with criteria of evaluation construct and maintain particular forms of social order and government. Accounting information both defines and reproduces possible fields of action, and enables the management of particular locales of space. It also provides ‘discursive representations and vocabularies’ that inform, and are informed by, actors’ perceptions of the world.

This investigation into the practices of the Boards discloses the dependence of the Boards upon accounting and calculative mechanisms, and how accounting techniques and language were central to the creation and operation of particular policies and programmes of government. In seeking to govern the conduct of Aboriginal people, the Boards relied upon accounting methods to provide the necessary information to both construct Aboriginal people as subjects of government and to translate the policies into practice. Accounting also constructed and legitimated practices of rule, and helped define what was acceptable in both behaviour and ideals for the Aboriginal population. In other words, during the period of their tenure, accounting techniques and discourses enabled the Boards to construct and control the life possibilities of numerous Aboriginal people residing in NSW.

The analysis of this site of governmentality begins with a discussion of the context preceding the formation of the Aborigines Protection Board in which the state first identified the Indigenous population as a site for government. The following section provides an overview of both this context, and the evolving structures of the protectorate.

A protectorate for the Aboriginal population

Preceding the formation of an Aboriginal protectorate in 1881, successive NSW governments maintained an indifference to the plight of the Indigenous peoples. In effect, the

state adopted a laissez-faire approach, only developing policies from time to time to remedy the problems of Aboriginal behaviours, especially their unwanted presence within town settlements. Ultimately however, this approach failed because it could not secure the exclusion of Aboriginal people from Sydney Town and other designated European spaces.

In 1881, the Parkes government appointed George Thornton as a protector for Aborigines, which signalled the recognition of the Aboriginal population as a legitimate site for state intervention. Thornton's principal role however, was not as protector but to rid Sydney Town of the Aboriginal presence:

One of my anxieties on assuming the duties of Protector was to endeavour to get all the aborigines away from Sydney and suburbs and back into their own districts and I took such steps as would attain that object (Report of the Protector, 1882, p.3).

Thornton's appointment was also a politically expedient one made principally to save the government from accusations of neglect over its treatment of the Indigenous population (Fletcher, 1989a, p.54). In reality, on completion of the relocation of the Aboriginal people away from the Sydney precincts, his role became one of maintaining the status quo.

A change to the government of NSW in 1883 heralded a "new deal" and an expansion of the bureaucracy into Aboriginal lives. The new Stuart government officially established a board for the protection of Aborigines in NSW, similar to that in the state of Victoria whose powers were secured under the *Aborigines Protection Act 1909*, (NSW). From this time, the state entrusted the fate of the Aboriginal people into the hands of a small board of men appointed by the Governor. The Aborigines Protection Board, together with its successor the Aborigines Welfare Board formed the core of the administration of Aboriginal affairs in NSW from 1883 until 1969⁶. The main duties of the Board, pursuant to section 7 of the Act, were to apply:

...any moneys voted by Parliament, and any other funds in its possession or control, for the relief of aborigines...To exercise a general supervision and care over all aborigines and over all matters affecting the interests and welfare of aborigines, and to protect them against injustice, imposition, and fraud.

In the 1930s, the subject of Aboriginal control gained in prominence throughout Australia, and both the NSW government and the Aborigines Protection Board came under sustained criticism over the administration of Aboriginal affairs. In September 1937, the government appointed a Parliamentary Select Committee to enquire into the Board's administration, however the committee achieved very little and was automatically dissolved by January 1938.

In March 1938 immediately preceding the state elections, the Chief Secretary recommended to the Premier an inquiry to investigate and to establish a "complete reorganisation of the controlling authority, the Aborigines Protection Board" (Chief Secretary G. C. Gollan to

⁶ Unlike the United States and Canada, the states had almost exclusive jurisdiction over Aboriginal policies, the Federal government only gaining legal powers concurrent with those of the states after 1967.

Premier, 1 March 1938, cited in Fletcher, 1989b, p.183)⁷. On the 16th June 1938, the Chief Secretary appointed the Public Service Board to investigate the state of Aboriginal affairs and to make recommendations for improving the administration. Within two months of its appointment, the Public Service Board completed its investigations and on the 16th August 1938 reported its recommendations to the Chief Secretary.

The evidence of the proceedings of the Parliamentary Select Committee, together with the report of the Public Service Board cast doubt on the efficacy of the operations of the Aborigines Protection Board. The report of the Public Service Board recommended significant changes to the policies, programmes and administrative functions of Aboriginal affairs, which gave impetus to the reconstitution of the Board as the Aborigines Welfare Board (Report of the Public Service Board of NSW, 1940). The government dismissed the Aborigines Protection Board, which concluded its tenure with the submission of its annual report to the parliament for the year ended 30 June 1939.

The issue of interest in terms of understanding Indigenous – government relations within this field of investigation, is how the state discerned the Aboriginal population as a problem for government, and more specifically, how did accounting help to both frame and solve this problem? In other words, what diagnosis and representation of the Aboriginal population did each Board employ to render the population as problematic, and what were the roles of accounting language and techniques in this process?

Historical accounts provide evidence that the formation of the Aborigines Protection Board occurred within a discursive framework replete with representations of Indigenous racial primitivity and predictions of extinction⁸. Said (1994, p.121) commented that colonial governments such as that in NSW assured their authority went virtually unchallenged through the application of racial schemata, which constructed Blacks as “lesser species”. Bhabha (1994, p.70) proffered the same argument, stating that colonial governments constructed Aboriginal people “as a population of degenerate types on the basis of racial origin in order to justify conquest and to establish systems of administration and instruction”. The archives provide evidence of an institutionalised hierarchy of aesthetics, consistent with the observations of Said and Bhabha, which preceded and imbued the Board with its authority and right to govern. These records document a discursive field replete with stereotypes of Aboriginal incapacity, which the Protection Board used to justify the implementation of exclusionary and discriminatory practices premised on a policy of indifference, segregation and protection.

The following section analyses this framework and the language that the Boards employed to render the Aboriginal peoples visible and amenable to government. The section brings to light the perceptions of Aboriginal incapacity, conduct and status construed by and acted upon by the authorities (and the white European society), the categories of difference

⁷ The Chief Secretary obviously saw this as an expedient political move for a government seeking re-election. His memo noted that a “move on the part of the Government would have a popular appeal (and that) the matter has sufficient public interest to warrant a mention in the Premier’s policy speech – perhaps to the effect that it is proposed to reorganise the Board” (Fletcher, 1989b, p.183).

⁸ This “doomed race” theory was acceptable because the extinction of Aboriginal people was “merely the obverse of that beneficial law of survival of the fittest that guaranteed the constant elevation and improvement of mankind” (McGregor, 1997, p.58). Indeed, Darwin himself, the architect of “law of the fittest” noted the inevitability of the extinction of the Australian Aboriginal in the advance of civilization (ibid).

constructed by the Boards' discourses, and the salience of these identities and the discursive regime within which they were formed and implemented to the power of the Boards to operate.

Administrative discourses of difference

Foucault identified the important role of discourses in government (Mills, 1997, p.22); that government policies are located within a discursive field in which discourses or language articulate conceptions of the proper ends and means of government, and render objects into conceptual forms amenable to intervention and regulation. Applied in this way, language is "not secondary to government, it is constitutive of it (and) not only makes acts of government describable, but also makes them possible" (Rose, 2000, p.144). It is concerned with the meanings of concepts but also with how these concepts participate in "regimes of truth". As Rose observes, it is the truth-value of those concepts that "makes acts of governing possible". The analysis of this particular site of government therefore begins with an examination of the key concepts and language that constituted 'the Aboriginal problem' and made the acts of government possible.

Accounts of the Indigenous peoples fixed in place a discursive field of racial classification based on skin colour that constructed and naturalised "orders of difference, making group relations appear as if they were natural and unchangeable" (Torres, Mirón and Inda, 1999, p.5). This caste system played a constitutive role in the cultivation of a discourse of difference and discrimination toward Aboriginal people. Skin colour signified different classes of Aboriginality, which engendered different forms of relations between the Aboriginal people and the government and European society, and between individuals in Aboriginal society. The government categorised those of 'black' skin colour as "aborigines"; this meant that they lacked the necessary capacities to survive European society and were therefore deserving recipients of government assistance and protection. On the other hand, classification as mixed descent or "half-caste" (i.e., lighter skin colour) encapsulated a perception of Aboriginal people as undeserving of relief because of their innate white capacities, which enabled them to work and to provide for themselves. Through this process of classification, the Board re-presented dark coloured people as 'true aborigines' which afforded them protection within society, whilst those of light colour (non blacks) were allocated to the lowest status on the social hierarchy, with all of the disadvantages that it embodied.

Aboriginality as colour: racial stereotypes

In 1910, the enactment of the *Aborigines Protection Act 1909* (NSW) and its regulations codified this racial hierarchy, effectively institutionalising the prevailing negative sentiments about the racial inferiority of the Aboriginal population and their lack of requisite social and fiscal skills. In 1918, amendments to the Act further emphasised the mixed descent of Aboriginal subjects⁹, restricting the provisions of the Act to those native to NSW who were "full-blooded or half-caste"¹⁰. That is, only those of 50% or more 'black' blood were defined as 'aborigine', and

⁹ Measurement of Aboriginal descent in terms of blood included the categories: 'full-blood', 'half-caste', 'quadroon' and 'octoroon'.

¹⁰ Initially the Act defined as Aboriginal "any full-blooded aboriginal native of Australia, and any person apparently having an admixture of aboriginal blood who applies for or is in receipt of rations or aid from the board or is residing on a reserve" (s3). In an effort to reduce its costs, the Board changed the definition to cut off from assistance "all persons of less than half-caste Aboriginal blood" (Minutes of Aborigines Protection Board, 13/7/1916).

those of less than 50% 'black' blood were specifically precluded under the provisions of the Act. By means of "an arithmetic of blood whose cardinal fractions (full, half, quarter etc) constituted staging posts along the road to becoming White" Aboriginal people were statistically included or excluded from this particular domain of governance (Wolfe, 2002, p.53). 'Half-castes' were placed on the same footing as 'full-bloods' under the provisions of the Act and subject to Board policies, whilst those of lighter skin colour whom the Board considered to be racially closer to whites, that is less than 50% black blood ('the quadroons and octoroons') were automatically excluded.

Based on these arbitrary numbers, the Board divided the population and effectively constituted the body of the Aboriginal and the 'half-caste' (Cruikshank, 1999, p.107). As Rose (1991) observed, these numbers did not inscribe some pre-existing reality; half-castes did not predate the government of Aboriginal people but were constituted by it. Numbers laid down the boundaries of Aboriginality and were crucial to the construction of categories of Aboriginal people as targets for government. They enumerated the Aboriginal people as a specific site of dominance in which a measurement of blood became the determinant of the existence and legitimacy of each Aboriginal person. Classification as an Aboriginal person was simply a matter of numbers; those of 50% or more black blood were automatically captured under the Act, whilst those of less than 50% black blood were excluded.

Embedded within this classificatory system were stereotypes of Aboriginality that set up binary oppositions between what was 'normal' and acceptable (European) and what was 'deviant' and unacceptable (Aboriginal) (Hall, 1997, p.258). The process of stereotyping Aboriginal people reduced individuals "to a few essentials, fixed in Nature by a few, simplified characteristics" (ibid, p.249) that typified the race and its natural inferiority to the Europeans. Racial stereotypes permeated the language and discourses of the Board, which justified the application of discriminatory, authoritarian programmes of administration and control:

...the Board are not sanguine that there will be any general or permanent alteration in the condition and habits of the Aborigines...(Report of the Aborigines Protection Board, 1885, p.1).

...this interesting but unfortunate race (Report of the Aborigines Protection Board, 1887, p.1).

Their conduct has been fairly good, but, of course, in dealing with aborigines we must not expect as much as from white people (Report of the Aborigines Protection Board, 1896, p.11).

In other words, a racial schema based on a mathematical evaluation of skin colour pervaded this discursive field. These scientific numbers (of blood) were essential to the problematization of the Aboriginal population, establishing knowledge of the Aboriginal peoples and the boundaries of Aboriginality (Rose, 1991, p.675). In doing so, they constituted for Aboriginal people a reality of racialised differences, which underpinned the operations of the Boards.

Aboriginality as economic incapacity: economic stereotypes

Although it inherited the theories and knowledge generated through the practices of the Protection Board, the appointment of Professor A P Elkin as Vice Chairman of the Aborigines Welfare Board, considered the pre-eminent expert on Aboriginal affairs in Australia, ensured the centrality of anthropological theories in how the Board constituted Aboriginal people. This saw the displacement of the racial understandings of the Board's predecessors with Elkin's understandings of social and economic disparities between the Indigenous and non-Indigenous populations¹¹. The images of Aboriginality originally set in place by the Aborigines Protection Board now took on a welfare or social focus in which tropes of Aboriginal inferiority still prevailed, but ones that imbued the environment with images of the "natural improvidence" of the Indigenous people.

To emphasise the change to the mentality of government, Elkin insisted on the renaming of the Board to remove the "reproach" to Aboriginal people created by the original title and its inference that Aboriginal people needed "protection" (Elkin, Sydney Morning Herald, 19/9/1944, Personal archives of Professor A. P. Elkin, Series 12, Item 193, Box 72). Indeed, the Board blamed the "free distribution of benefits" by the Protection Board for creating a welfare mentality among sections of the Aboriginal community who tended to "lean almost wholly upon the Government, without making any serious attempt to provide for themselves" (Report of the Aborigines Welfare Board, 1941, p.1). To further distance itself from the actions of its predecessor, the Board now referred to itself as "a welfare organisation and not a governing body", which was "the means by which the Government rendered special service and assistance to aborigines exclusively" (Minutes of Aborigines Welfare Board Meeting, date unknown, circa 1957).

This 'new' rationality of government attributed the Aboriginal problem to the lack of economic agency and the welfare dependency of the Aboriginal people rather than their racial inferiority or the existence of racial prejudice. The Board argued that the 'real' reason for Aboriginal economic disadvantage and social exclusion (from education, employment, housing and social amenities) was the failure of the Indigenous population to adapt to and adopt white standards of economic and social agency (that is, to assimilate):

The Board believes that the problem of Aborigines' Welfare in New South Wales is now mainly a social problem posed by a depressed section of the community. In the main, it relates to various castes, mostly less than half-caste. There are few persons of aboriginal descent in this State who live under tribal or wholly nomadic conditions...

Unfortunately, many are content to live in substandard conditions on the outskirts of towns...Many display a complete lack of any sense of responsibility in handling money...

It is because of these living conditions, rather than because of any racial prejudice, that they find themselves unacceptable socially amongst the white community. The disadvantages under which they labour, are largely attributable to *their failures* to make

¹¹ Despite the Board's rhetoric Aboriginal people continually experienced a great deal of racism during this period, which often confounded the Board's assimilation programmes. The Board however maintained that the racist actions of whites were caused by Aboriginal social behaviours and were not racially motivated. To the Board, solutions lay not in changing white behaviours, but in changing Aboriginal behaviours to conform to norms acceptable to the white community.

the best use of the resources available to them. Whilst aborigines may be largely to blame, the fault is not entirely theirs. They suffer from a sense of frustration and rejection engendered by the attitude of the white community (Report of the Aborigines Welfare Board, 1956, p.5, emphasis added).

It is evident from the above statement that the Board was no longer attributing ‘the Aboriginal problem’ to historical or racial causes (at least not publicly), but to “*individuals’* destructive choices” (Augoustinos, Tuffin and Rapley, 1999, p.363, emphasis in original). To govern during this period increasingly meant to reconstitute the Indigenous people as lacking economic agency, which resulted directly from the irresponsible behaviour of individuals. Those Aboriginal people “content to live in substandard conditions” or who lacked “any sense of responsibility in handling money” were responsible for the prejudice and disadvantage they experienced. “Aboriginal behaviour itself, rather than mainstream prejudice, is thus represented as the cause of non-Indigenous Australians not offering them respect or encouragement” (ibid). Solutions to ‘the Aboriginal problem’ therefore lay in rectifying this improvidence through programmes aimed at training individuals in norms of financial and social behaviours acceptable to the white community, and at offering rewards (for example, home loans) for those demonstrating the requisite behaviours. Accordingly, the Board’s policies and practices emphasised the construction of the Aboriginal people as economic subjects capable of “exercising a regulated freedom and caring for themselves as free subjects” (Rose, 1993, p.288). The inculcation of a “habit of self-help” became the guiding principle in the formulation of policies and programmes directed at empowering Indigenous people to improve their housing and savings records (Report of the Aborigines Welfare Board, 1941, p.1). Put simply, discourses of welfare dependency and representations of Indigenous fiscal and social incapacities, rather than discourses of racial inferiority rendered Aboriginal existence amenable to policies aimed at intervening in the minutiae of Indigenous lives.

In constructing Aboriginal people as constitutive of their problems, the Board continued the practice of its predecessor of dividing the Aboriginal community into categories of ‘the deserving’ and ‘the undeserving’. Each Board used the term ‘deserving’ to identify Aboriginal people it considered legitimately entitled to receive assistance, however how they interpreted the category of ‘deserving aborigine’ changed over time. The Aborigines Protection Board first used the term to designate Aboriginal people eligible for relief and general aid. With the inception of the Act, the term ‘deserving’ became associated with Aboriginal people as defined under the Act that is, of 50% or more black blood. The Aborigines Welfare Board deployed the term to refer to the “better class” of Aboriginal people that is, those that “have shown by their conduct, their way of living, and their general approach to the problems of to-day, that they have earned the right to be regarded as full citizens” (*Dawn*, October, 1953, p.12).

This discourse of economic (in)capacity, like that of the discourse of protection denied the accountability of the Boards, the government and the white community (“the powerful”) and their actions in creating ‘the Aboriginal problem’ (Cruikshank, 1999, p.73). What is absent from the discourse of each Board is any acknowledgement of the effect of their intrusions and the state on the construction and representation of the capacities of Indigenous people. The relationships of citizenship promoted were in effect “relations of power in and of themselves” that were “neither benign nor neutral”, but had significant negative effects (ibid, p.70). Pope (cited in Cruikshank, 1999, p.71) argues that relationships such as these that attempt to refashion Indigenous or poor

people into active citizens actually “grind away all semblance of dignity and self-worth, leaving its recipients to hate themselves and conclude, albeit falsely, that they have no alternatives to provide for themselves and their children”¹².

A rationality of assimilation: Creating norms of fiscal behaviour

Foucault (1991a, p.79) stated: “forms of rationality inscribe themselves in practices or systems of practice (and) that practices don’t exist without a certain regime of rationality”. This rationality relates to what Miller and Rose (1990, p.5) described as the “proper ends and means of government”, that is the objects and objectives of government. The Aborigines Protection Board had adopted as its primary objective the protection and civilization of the Aboriginal peoples. While the Aborigines Welfare Board continued practices associated with the goal of protection such as the provision of relief to indigent natives, the Board adopted as its key objective the assimilation of the Indigenous population:

The policy being followed by the Board is based on and directed by the consideration that protection of aborigines should yield to the idea of the advancement of social welfare for the native people, in order that they may live the best life of which they are capable and that they may eventually find a fitting place as members in the white community. This principle leads to the logical conclusion that the coloured people who live in the State should not be regarded as a class apart, but as part of the general community, as soon as their advancement in civic responsibility and living standards permits of their being assimilated on satisfactory terms as members of that society (Report of the Aborigines Welfare Board, 1951, p.3).

This mentality of assimilation brought with it a plethora of accounts of Aboriginal people as non-citizens who lacked the requisite fiscal and social skills for acceptance into society. The solution to the Aboriginal problem clearly shifted from one of rectifying racial deficiencies to one of rectifying the financial irresponsibility of “so-called aborigines” and of dissuading them from welfare dependency (Report of the Aborigines Welfare Board, 1947, p.3). Aboriginal labour, money and housing therefore became a focus of control for ‘training’ Aboriginal people in norms of social and economic behaviour¹³.

¹²The Board did from time to time recognise the existence of such feelings within the Aboriginal population, but rather than acknowledge the responsibility of its policies and programmes, the Board blamed Aboriginal behaviour (for example, poor housing, hygiene, education, employment etc) for creating the situations that gave rise to the feelings.

¹³ While modification of Aboriginal fiscal behaviour was central to how the Aborigines Welfare Board imagined its administration, it is important to note that this form of social engineering actually began with the practices of the Aborigines Protection Board. Indeed, the Board acknowledged the savings benefit in relation to its programme of apprenticing Aboriginal children to white employers (Report of the Aborigines Protection Board, 1922, p.3). From its inception, the Board sought to save the half-caste children from a tribal existence. This programme was part of an integrated system to remove children from their families in order to regulate their conduct from an early age up until adulthood at which time they were expected to claim a legitimate place in society, albeit a subservient one.

Apprentice wages

The enactment of the *Aborigines Protection Act 1909* (NSW) introduced the first formal system of government control over the monetary interests of the Indigenous peoples. The provisions of the Act enabled the Board to “indenture bind or cause to be bound the child of any Aborigine or the neglected child of any person having an admixture of Aboriginal blood”, and conferred upon it the authority to “collect and institute proceedings for the recovery of any wages” payable to apprentices, and to “expend the same as the board may think in the interest of the child” (s11(1)). Regulations promulgated under the Act stipulated that an apprentice’s wage, less an amount paid each week as pocket money was to be “remitted by the employer, quarterly...to the credit of the Trust Account in a Savings Bank” (reg 41). The total balance in the account was to be “paid to the apprentice at the end of his or her apprenticeship, or at such other time as may be approved by the Board” (reg 23A)¹⁴

To justify these interventions to ‘protect’ the wages of Aboriginal apprentices and to control their income and spending, the Board relied on images of ‘squandered’ money. It argued that control over the wages was necessary because the apprentices could not be trusted to apply norms of savings and spending. To avoid wages being ‘squandered’, apprentices lost entitlement to their wages and only received minimal weekly payments as pocket money:

Some hundreds [apprentices] have substantial amounts standing to their credit with the Board’s Trust Account under an arrangement whereby an employer must pay the bulk of wages to the Board to be held in trust for the employee, who is kept under strict supervision, and is thus in a better position upon the expiration of the term of employment than they would be if allowed to handle their own earnings, which would doubtless be squandered (Report of the Aborigines Protection Board, 1922, p.3).

Regulation 23(A) empowered the Board to withhold the account balances of apprentices until they reached 21 years of age (later amended to 18 years). However, reaching this age and completing employment contracts did not, despite the provisions of the regulations automatically result in the transfer of account balances from the Board to the beneficiaries. Rather, the Board forced account holders to apply for their funds at which time the Board instigated an investigation into the applicant and the intended use of the funds to ensure that the money was “not wasted, but either banked or put to some good use” (Report of the Aborigines Protection Board, 1938).

Family endowment payments

The Aborigines Protection Board’s powers with respect to Aboriginal people’s finances were further extended with the introduction of the *Family Endowment Act* in 1927. The state wide scheme essentially imposed a 3% levy on the earnings of all employees, which was then contributed to a Family Endowment Fund. The fund paid an endowment of 5 shillings per week to the mothers or legal guardians of children. At this time, these payments were the only state or federal government benefit to which Aboriginal people in Australia were entitled without

¹⁴ The Public Service Board registered “considerable criticism” over both the adequacy of the scale of wages prescribed by the Regulations and the rate of pocket money, which it noted was less than that received by wards of the State (Report of the Public Service Board, 1940, p.18).

discrimination. In 1928, the Aborigines Protection Board moved to assume control of these payments on the premise that Aboriginal people had been mismanaging the funds:

From reports obtained it would appear that in some cases the money (family endowment) has been wisely expended, but it is feared that in most instances the reverse is the case...a proposal is being considered that the duty of administering money payable to Aborigines under this Act (Family Endowment Act) be imposed upon the Board. Properly expended this money should result in a considerable improvement in the living conditions of the recipients (Report of the Aborigines Protection Board, 1928, p.1).

By 1929, the Board had obtained the power of warrantee under the provisions of s35(1), which meant that all Aboriginal endowment payments were now payable into a Trust Account in the name of the Board. Payments were no longer paid individually unless the Board gave its approval. Instead, the Board created an account in the name of each endowee to whom the Board issued orders redeemable for goods at the local stores. This administrative process enabled the Board to limit (and in many cases deny) Aboriginal peoples access to the cash economy, translating Aboriginal entitlements from cash to goods.

Underpinning this policy were tropes of financial incompetency, which rendered Aboriginal spending visible and subject to intervention. The establishment of trust accounts for the receipt of welfare payments from the government and the store accounts upon which Aboriginal people could purchase “approved” goods, enabled the Board to fulfil both its duty to protect and care for the Indigenous population, and to impose training in norms of spending:

The change in the administration of these moneys became necessary owing to reports having reached the Department of large amounts having been squandered by the parents, the children concerned not receiving any benefit whatever (Report of the Aborigines Protection Board, 1930, p.1)

This strategy for influencing Aboriginal financial behaviour also illustrates the influence of financial constraints in how the Boards imagined policies and translated them into practice. Although represented as a programme to address issues of Indigenous mismanagement of welfare payments and inculcate norms of spending, the Board implemented the programme with the intention of reducing its costs and achieving substantial savings in its expenditure on rations:

It can be safely stated that the handing over of the administration of these moneys to the Board must result in a considerable saving to the Consolidated Revenue as many of the benefits now enjoyed by the Endowed families are paid for from Endowment whereas previously the endowment was diverted to other channels, and the Government perforce had to make the provision from other sources (ibid)¹⁵.

Rent and housing loan payments

¹⁵ In 1930 the Board benefited by £27,982 from those families whose endowment was placed in the Trusts (Report of the Aborigines Protection Board, 1930, p.1).

The goal of assimilation demanded the Board implement an active programme of housing to facilitate the inculcation of qualities of citizenship among the Aboriginal population. The Aborigines Welfare Board therefore created housing programmes to train Aboriginal people in norms of fiscal and social behaviour:

[I]f aborigines are to fit into our pattern, they must acquire a desire and respect for houses, both to live in them and to keep them in order, even at the cost of labour and a settled life. This is tied up with gaining an appreciation of property and money in our sense...Caring for fixed property, like houses, and meeting financial obligations, such as rent, are not to them natural endowments. They have to be learnt. Indeed, we might almost say, that they must come by grace (Elkin, Conference on NSW Aborigines, Armidale, 22-24 May, 1959, p.14, Personal archives of Professor A P Elkin, Series 12, Item 267, Box 76)

The recognition by the Board of different degrees of autonomy and capability for assimilation within the Indigenous population ultimately resulted in the implementation of a number of housing programmes to accommodate these divisions. To the Board the most urgent behaviour needed by Aboriginal people for acceptance by and assimilation with the white community was “conformity with white peoples standards”, which meant the payment of rent and the demonstration of pride in their homes. Accordingly, the Board set about improving the quality of Aboriginal homes so that it could charge rent and in doing so

awaken in the aboriginal residents a sense of responsibility and a pride in their own homes (Report of the Aborigines Welfare Board, 1951, p.3).

The Board embraced the idea that the payment of rent could help satisfy the need for evidence of financial and social responsibility to establish individuals as socially acceptable, and so it designated Aboriginal homes as a space for providing ‘training’ in this form of social responsibility. Ideally, the scheme would serve two purposes:

One was that the rent earned would assist towards the building of further houses, the other was that aborigines should recognise that rent is an essential part of the cost of living and should be met from one’s earnings (Buttsworth, *Dawn*, July, 1957).

In other words, to qualify as responsible citizens and become acceptable to the white community Aboriginal people had to demonstrate that they could meet financial obligations such as the payment of rent. This scheme therefore offered the opportunity for the Board to provide ‘training’ in this regard, and to obtain measurements of Indigenous progress regarding the inculcation of norms of social responsibility through the recorded amounts of rent payments¹⁶.

¹⁶ The concentration of this programme on the Aboriginal stations rather than in the towns, which was the Board’s preferred option was due not only to the resistance of Aboriginal people to the dispersal of their communities (which the Board fought against) but also to the objection of local councils to Aboriginal housing in towns, for which the Board had no solution. The combination of this resistance, local government pressures to rehouse the town camps, economic constraints and the urgent need for Aboriginal housing generally, forced the Board to renovate the existing stations and to erect new stations. In the period between the end of the war and 1962, of the 325 new homes the Board managed to build (a totally inadequate number), only 38 were in towns (Kingsmill, *Dawn*, April, 1962, p.2).

Eventually, the Board also instigated a programme for the provision of town houses for rent and/or purchase, and loans to assist in the purchase of property “for those aborigines considered *worthy* of absorption” (Report of the Aborigines Welfare Board, 1951, p.4, emphasis added). The Board pursued this scheme from its inception in 1954, but with very little success due primarily to the limited availability of government funds and the resistance within white rural communities to town housing for Aboriginal people. In effect, the Board granted only 52 home loans and, when queried about the low take-up rate out of a population of approximately 15,000, rather than explicate the social and economic issues impeding the programme, the Board laid the blame for the result on the incapacity of the Indigenous people, proffering this response:

[S]ome of the later applicants show signs of not keeping up with their payments and I have been wondering whether the best ones have not already got the loans. To answer the question, I think that the real problem is lack of incentive among the people themselves (Kingsmill, *Report from the Joint Committee upon Aborigines Welfare, Part II – Minutes of Evidence*, 1967, 14, p.11).

The following section examines the roles of accounting technologies in the implementation of some of these programmes to train Aboriginal people in norms of fiscal responsibility.

Locating accounting technologies

The Boards were funded out of annual votes of Parliament and the consistent inadequacy of this funding meant the level of expenditure and the potential to effect savings were always at the heart of the decision-making processes (Minutes of the Aborigines Welfare Board Meeting, 19/8/1941). Indeed, the minutes of the Board meetings, together with their annual reports document a domain dominated by cost considerations, which meant that the Boards were reliant on accounting technologies for their ability to govern. Neu’s research clearly illustrates this aspect of government – Indigenous relations, and the roles of accounting within regimes constrained by funding concerns. However, while this is an important aspect of the governance of Indigenous peoples in NSW and it is clear that the need for economic efficiency strongly influenced the Boards’ operations (Greer, 2006), it is not the central focus of this paper. Rather, the paper aims to examine the role of accounting language in the constitution of the Indigenous peoples as a problem of government. Expressed differently, how were accounting concepts and techniques implicated in the constitution of tropes of Aboriginal improvidence, and how did the Boards employ accounting and [ac]counts to legitimise practices aimed at correcting this improvidence?

The preceding discussion reveals how discourses of fiscal responsibility focused on norms of savings, spending, private property etc effectively displaced discourses of race under the dispersal and assimilation policies of the Boards. Within the language of the Boards, tropes of individual financial deviance increasingly replaced those of Aboriginal racial deviance in describing ‘the Aboriginal problem’, and it was with the intention of correcting the fiscal deviance of individuals that the Boards sought to control Aboriginal wages and spending. While accounting concepts facilitated the reconstitution of Aboriginal people as economic subjects and the translation of ‘the Aboriginal problem’ into a problem of financial irresponsibility, it was

accounting techniques that enabled the Boards to act on its programmes for the control of Aboriginal incomes.

Accounting techniques and mechanisms were critical to both the Board's ability to design and implement these programmes and to monitor and report on their performances. The Boards were only able to conceive of programmes for the 'training' of Aboriginal people in savings and spending because accounting techniques offered an objective measure of the compliance of those targeted and by implication, improvements in their attitudes toward their social responsibilities. Moreover, to the Boards the accumulating assets in the trust accounts of apprentices offered a measurement of having successfully inculcated a mentality of savings. The following sections examine the roles of accounting in the programmes for rent payments and the control of wages and endowment spending.

Rent accounts

Accounting techniques and the ability to account for payments created a space to both imagine and implement the rent payment scheme, which the Aborigines Welfare Board introduced in 1949 as one of its key programmes for 'training' in norms of fiscal responsibility. The Board represented the act of paying rent as a significant action that Aboriginal people could undertake to enhance their level of social acceptability:

This (rent) is not regarded as being an economic rental, but as a means of inculcating a sense of responsibility and preparing aborigines to accept their obligations in the community (Report of the Aborigines Welfare Board, 1954, p.2)¹⁷.

The Board expected the rent receipts to act as objective measurements of the degree of compliance and participation in the Board's rent scheme. Further, it intended the account balances to inform its discourse about the programme and to offer objective evidence of its success in assimilating the Aboriginal tenants into norms of financial behaviour. In effect, the accounting techniques used by the Board to record the rent collections (receipts, ledgers, returns, statements) did accumulate evidence of the financial practices of the tenants and their preparedness to accept their obligations. However, rather than reflecting an increasing rental income, and by inference an improved level of social responsibility, the account balances provided a completely different and unexpected (from the Board's perspective) result. The published account balances depicted an increasing problem of rent arrears, which the Board was helpless to stem. Ultimately, the account balances for rent collections did not offer a measurement of successful assimilation but rather they documented the failure of the programme. The numbers rendered visible Aboriginal resistance to the payment of rent:

(T)here has developed an attitude of defiance and refusal to pay rent, and this attitude of defiance is causing considerable concern to the Board, not so much because of the lack of income, as because of the psychological reaction it has caused in the reasoning of this defiant minority (Report of the Aborigines Welfare Board, 1952, p.3).

¹⁷ When introduced the Board stated that the purpose for the rents was to generate funds for additional housing and to help reimburse the government (Lipscomb, *Dawn*, April, 1952, p.1).

From the inception of the rental payment scheme, Aboriginal people resisted its implementation and refused to pay the 'nominal' rents. Of the three stations selected to trial the policy in 1949, La Perouse, Taree and Murrin Bridge Aboriginal Stations, the Board incurred rental arrears in respect of almost all of the newly created tenants. On 2nd May 1949, the accountant reported to the Board high rates of arrears on each station; 5 out of 6 households on La Perouse and 22 out of 24 households on Taree were in arrears and there was only one payee on Murrin Bridge (Minutes of Aborigines Welfare Board Meeting, 2/5/1949). In other words, of the tenants whom the Board charged with rent, approximately 90% refused to pay.

This level of resistance persisted over the ensuing years, resulting in the accumulation of large sums of rent arrears by the Board. For example, at 30th June 1964, the Board reported that approximately 90% of its tenants (450 out of 500) were in arrears, totalling £78,618 (Report of the Aborigines Welfare Board, 1964). Rather than stir the Aboriginal people to adopt behaviours of financial responsibility, the Board's programme met with resistance that ultimately helped reinforce negative tropes of Aboriginal spending and financial incapacity. The calculation and quantification of rental arrears re-presented the Aboriginal people as socially and financially irresponsible.

Needing to explain the worsening situation, the Board stated that the ongoing refusal of the 'large proportion of tenants' to pay the rents was due to Indigenous attitudes that

there is a debt owed by society for dispossessing them of their lands and, less often, that it is the bounden duty of the Board to provide for them and not expect them to shoulder responsibilities (Report of the Aborigines Welfare Board, 1961, p.5).

In the face of continued resistance from the tenants, and figures that reflected failure rather than success, the Board acted to translate the amounts of rent arrears into evidentiary calculations of Aboriginal irresponsibility and "natural improvidence". Although contrary to its original intentions, it also re-presented these calculations as objective evidence of the need for continued intervention in the minutiae of Aboriginal lives, and for the need to proceed gradually with the assimilation process. In other words, accounts intended to calculate and demonstrate improved social behaviours actually contributed to and reinforced the extant images of Aboriginal improvidence.

The Board's response to the overwhelming evidence of the failure of its rent programme typifies Miller and Rose's (1990, p.4) observation that government is "characterised by an eternal optimism". Despite the refusal of the majority of Aboriginal tenants to pay rent for station housing, the Board did not deviate from its policy of assimilation and did not abandon the programme. Instead, it sought strategies to get the Aboriginal people to act in their own interest and pay the rent. Moreover, it drew on the accounting figures to justify the need for continued action to train Aboriginal people in the norms of financial responsibility.

At the same time, the Board's accountability to the Parliament, especially the Treasurer saw it draw on accounting to help minimise the potential damage to its reputation from the accumulating rent arrears¹⁸. The Board employed accounting techniques to counter the impact of

¹⁸ The Board was particularly concerned that Treasury would interpret the increasing amounts of rent arrears as indicative of poor fiscal management, and would reduce its housing allocation accordingly. Ultimately, the Auditor-General and the Treasurer directed the Board to seek a legal remedy to the problem.

the size of the debt, to constitute images of improvements and to represent itself as actively pursuing debtors. It published an analysis of the rate of change between periods, reducing the figure to a per unit basis, and deflecting attention from the net increase in the debt:

As at 30th June, 1961, accumulated arrears of rent owed by tenants of houses on Stations and Reserves and in towns, reached a total of £60,882, compared with £54,734 as at the same date during the previous year, an increase of £6,148 for the period. As there are approximately 370 houses for which rent is paid, this deficit represents a proportionate default of around £16 10s per tenant over the year. It is pointed out, however, that the increase in the total indebtedness of tenants shows a *decided improvement* in relation to that for the previous twelve months' period, when the actual addition amounted to £8,531. This may be attributed in part to firm action taken in a number of cases (Report of the Aborigines Welfare Board, 1961, p.4, emphasis added)¹⁹.

What is absent from the Board's discourse about rent arrears, and what accounting numbers helped the Boards to mask is the abysmal state of Aboriginal housing, which was at the heart of the Aboriginal resistance²⁰. Although both Boards stated that the provision of adequate and suitable housing was central to the policy of civilisation, the records show that neither Board achieved this objective. The Aborigines Welfare Board inherited a housing programme that had failed to provide sufficient or suitable housing, which had been a significant source of complaints against the Protection Board (Report of the Public Service Board, 1940).

The Aborigines Protection Board's strident defence of its abysmal performance regarding Aboriginal housing provides a clear example of the importance of accounting to how the Boards accounted for their performance. Under attack for its poor housing record, the Board blamed economic contingencies caused by inadequate government funding mechanisms for the housing problem. It argued that the problem was directly attributable to the respective government financing policies, stating that its efforts were "governed by finance", that it had been "handicapped (by) strictly limited funds" and that its funds were at "the mercy of the Parliament" (Report of the Aborigines Protection Board, 1939, p.5). To further strengthen this argument and to emphasise the government's culpability, in its final report the Board tabled the annual vote amounts received for building programmes from 1929-30 (£1,400) to 1938-39 (£16,100). The table showed that from 1930 until the 1937-38 year, the Board received an average annual allocation for building of only £3,000. In 1939, subsequent to the inquiry of the Public Service Board, which criticised this aspect of the administration and a change of government, the amount

¹⁹ In its final report the Board deployed accounting numbers to defend its performance to the Joint Committee, arguing "as more and more houses costing from \$7,000 to \$10,000 each have been built, the Board's attitude towards defaulters has necessarily hardened and rental arrears in the year ended 30th June, 1968, totalled \$146,760 compared with \$157,788 in the preceding year, \$79,899 being collected compared with \$60,975 in 1966/7" (Report of the Aborigines Welfare Board, 1968, p.18).

²⁰ In 1960 publicity over the deaths and hospitalisations of children with gastric illnesses on the Aboriginal reserve at Armidale in 1960, and the poor state of housing on the Aboriginal reserve at Cubawee brought the Board's actions under public and government scrutiny. Cubawee provides a clear example of a policy of purposeful neglect in respect of reserves the Board wished to demolish. In the early sixties Cubawee consisted of 12 houses accommodating "110 people, 69 of whom were children. None of the houses contained a bathroom, laundry or sink...the water supply, a creek running through the reserve, (had been declared) unfit for human consumption or domestic purposes. Electricity was unavailable and only a rudimentary service existed" (Fletcher, 1989a, p.257).

of the vote increased to £16,100. This change however, was short lived and in 1940, the Board received £3,000 for housing (Report of the Aborigines Protection Board, 1939, p.5).

The statement of annual votes in the report re-presented the Board's housing programme as one circumscribed by funding relations. Using accounting numbers, the Board attributed the inadequacy of government funding as the cause of Aboriginal housing problems, rather than its programming decisions or actions. In other words, accounting helped constitute the Board as subject to government funding relations, and in doing so detracted attention away from the Board's responsibility for the critical shortage and poor state of Aboriginal housing²¹.

This discursive construction of its housing programme as one driven by economic decisions allayed any blame for failure, and constituted the administrative space as one in which the lack of government funding severely impeded its ability to function effectively. The constitution of its programmes as strictly economic matters also helped erase any responsibility for possible negative social outcomes and implicated the government for its failures:

...Owing to a very limited amount of money being made available to the Board, little could be attempted in the direction of the provision of better housing accommodation for Aborigines generally, expenditure being restricted to minor items (Report of the Board, 1929, p.1).

The persistent problems of funding continued for the Welfare Board. The lack of finances forced the Board to prioritise the concepts of budget estimates and economic contingencies in the development and implementation of its housing programme. As with its predecessor, the Board publicly reconciled the inadequacy of its performance in terms of the funding and economic constraints it faced, attributing its inability to provide sufficient housing to its financial position (see for example, Reports of the Board, 1944, p.13; 1945, p.5; 1947, p.5; 1948, p.4; 1951, p.5; 1955, p.1; 1956, p.1; 1957, p.3; 1961, p.3)²².

As for its predecessor, the Board's economic representations of the problem masked the reality of Aboriginal housing. This was brought home to the members of the Board upon their inspection of the Dubbo area in 1965, which left them profoundly disturbed "at the extent to which their policies on housing and education had apparently failed those they were designed to help" (Fletcher, 1989a, p.264). A year later, the results of a survey of Aboriginal housing needs in the state revealed, "approximately 1,000 families were living under adverse conditions" (ibid, p.265). The Board responded by attempting to introduce a transitional *low cost* type of Aboriginal housing to enable it to increase the number of houses built within its limited budget, but was

²¹ The report of the Public Service Board noted that the Board had adopted unsuitable housing plans resulting in "the absence of privacy" because they offered the most economical option (Report of the Public Service Board, 1940, p.23).

²² It is also important to recognise that, although insufficient government funding was the principal factor in the Board's inability to fulfil its housing agenda, the refusal of white towns to admit Aboriginal people also proved a serious obstacle to the Board's plans. The refusal of local councils to make land available to the Board and a history of "white rural commitment to residential segregation" severely impeded the Board's efforts to purchase land and properties within country towns (Goodall, 1996). The difficulties of this environment are borne out in the Board's figures. In 1949, the Board estimated it needed to provide 600-700 houses, the majority of which would be built within towns. The records show however, that between 1946-1960 the Board managed to build only 39 houses within municipal boundaries (ibid, p.279).

refused permission by the government. By this time, a Joint Committee of Inquiry into the administration of Aboriginal affairs had begun, the findings of which resulted in the dissolution of the Board in 1969.

To briefly summarise, the rent payment programme first required the Board to reconstitute Indigenous people as acting subjects, that is, they had to be made to act. This action had to be of a prescribed type however, one that could be measured to demonstrate financial (and therefore social) responsibility and compliance with norms of economic behaviour. Accounting was therefore essential to the operations of government because it enabled the Board to design, implement, monitor and report on this programme. Further, accounting provided the language through which the Board rationalised its performance to the state.

This role of accounting in the intervention into the financial behaviours of Aboriginal peoples began with the trust accounts of the Aborigines Protection Board.

Trust accounts

Upon the enactment of the Act, the Aborigines Protection Board obtained the legal authority to intervene in the financial behaviour of Aboriginal people, especially apprentices. While the legislations and regulations authorised the Board to act as the legal trustee over moneys received by apprentices and endowment recipients, it was accounting technologies that enabled it to establish the trust accounts, to control the frequency, amount and types of payments to beneficiaries, and to monitor how beneficiaries spent their trust savings.

The Aborigines Welfare Board continued this system of trust accounting, expanding it where possible to include Commonwealth Social Service payments to Aboriginal people. It implemented these programmes in the belief that this action would (in some way) train the beneficiaries in norms of spending and savings. The Board's efforts to continue and even expand this policy of 'enforced guardianship', despite the lack of evidence that it contributed to any real form of assimilation is due in part to the pervasiveness of tropes of Indigenous improvidence throughout the Commonwealth. At their meeting of Commonwealth and State Ministers for Native Welfare in 1951, the Ministers agreed that Aboriginal people to whom special legislation applied were in fact wards of the State who stood in "need of guardianship", stating

some Aboriginal wards of the State are not sufficiently advanced to be left completely in charge of the whole of their earnings, and it is deemed advisable that some control and guidance should be exercised in the application of earnings for the aborigine's own welfare. The Conference expresses its agreement with practices whereby in such cases, some proportion of the earnings are paid into a trust account of the aboriginal which he may spend himself with the guidance and advice of the controlling authority (Meeting of Commonwealth and State Ministers for Native Welfare, Canberra, 1951, Personal archives of Professor A P Elkin, Series 12, Item 7, pp. 4, 7).

The ability of the Boards to influence Indigenous saving and spending behaviours, incorporated a comprehensive system of accounting to record and report on all Aboriginal monies diverted to their control. A system of cash books, bank reconciliations, ledgers, receipts, audit reports, inventories, statements etc generated a reporting about the Boards' activities that

represented them as fiscally responsible and in compliance with Treasury requirements regarding monies held in trust.

It is difficult to convey the degree of dependency on accounting that the Boards' practices and policies engendered. The following examples drawn from the system of accounting offer insights into the integral nature of accounting to the ability of the Boards to control Aboriginal people, especially their money. From its inception, the Aborigines Protection Board drew on [ac]counting in the form of an annual census to "map" the population and to generate knowledge with which to construct 'the Aboriginal problem' (Neu, 1999, p.76). The Boards extended these forms of [ac]counting to include inventories²³ of specific categories of Aboriginal people to monitor their location and to target 'undeserving' categories for dispersal from the stations and reserves (Minutes of Aborigines Protection Board Meeting, 14/7/1910; 13/2/1913; 7/8/1914; 16/8/1929). To achieve its objective of removal of children for apprenticeships, the Boards instructed its station managers and the police to regularly count the children aged between 14 and 21 years under their jurisdiction, and submit regular inventory returns.

However, evidence presented in claims against the Boards in the 'stolen wages case' indicates that the accounting system, although appearing to satisfy Treasury accountability requirements failed to provide either, adequate levels of accountability to the Aboriginal people or protection of their monies.

For example, regulation 21 stipulated that wards had to sign for the receipt of pocket money from their employers in the 'pocket money books' provided to them. The surviving examples of these 'pocket money books' in the Correspondence files of the Board however, indicate that this practice was not adequately administered, nor were the prescribed inspections of the books undertaken. Rather, the transfer of responsibility for the administration of pocket money to employers and the lax procedures for verifying its receipt provided ample scope for abuse²⁴. In other words, despite the vast degree of accounting and accountability mechanisms in place, in many cases the Board breached its trust responsibility to individual trust beneficiaries.

Trust Accounting also enabled the Board to translate its objective to control Indigenous welfare payments and wages into reality. The Board represented the Trust Account balances in respect of apprentices as evidence of the 'success' of its policy objective: to promote an ethic of thrift in the apprentices. The Board implied that the existence of these account balances demonstrated a correction in behaviour and that the apprentices were absorbing the values of saving and financial management. Moreover, that the existence of these account balances justified the Board's policy to remove the children from the stations and reserves. In its reports for 1912 and 1917, the Board cited the increase in the balance held in the Trust account wages as evidence of the success of the activities of the Home Finder in removing Aboriginal girls from their families and communities (Report of the Aborigines Protection Board, 1912; 1917). In other words, the Board used accounting numbers not only to shape the spaces of thought and action about these programmes but also to shape the image of individuals captured by the apprenticeship

²³ The Board employed the term 'inventory' in its requests for returns of Aboriginal populations.

²⁴ In a test sample of 16 requests for money, research by the Department of Community Services established that for 5 claims (31%) money was likely to be owed; for 7 claims (44%) there were insufficient records available to verify the claims. It was however, possible to confirm their particulars and circumstances, which indicate that money is likely to be owed. In only 4 cases (25%) the evidence showed that money had been paid out in full (Gilligan, Janke and Jeffries, 2004, Appendix D, p.2).

programme. The Board applied the practices and language of accounting to represent an image as acting responsibly in fulfilment of its fiduciary duty and as an indicator of the success of its apprenticeship scheme.

Emboldened with the benefit of hindsight, it is possible however to put a very different interpretation on these accounting numbers. The reality of the growing account balances meant that apprentices lost all control over their own finances, which denied them the opportunity to gain any experience in financial management or budgeting²⁵. Moreover, on completion of their contracts unfamiliarity with the system meant that many apprentices were unaware of their entitlements and never received them. Rather than the creation of economic citizens inculcated with a work and thrift ethic, the legacy of this programme was institutionalised poverty. The system actually denied Aboriginal people access to and experience with handling money and an understanding of the product of their work, which militated against the inculcation of either a work or thrift ethic. The accounting numbers actually bear witness to the institutionalisation of poverty in which the efforts of Aboriginal people went unrewarded.

This aspect of the Board's administration demonstrates the power of accounting in shaping 'reality' and how accounting became significant in reflecting the optimistic nature of the Board's programming. More importantly, the accounting for Aboriginal monies shows how accounting helped shape the reality of Aboriginal people, and effectively constrained their choices.

Concluding comments

This study highlights how accounting techniques and calculations were critical to the government of Indigenous peoples in NSW, in that they facilitated both the translation of racial stereotypes into policies, and the construction and representation of the financial incapacity of Aboriginal peoples and organisations. Accounting language and technology enabled the Boards to effectively separate Indigenous peoples from money, and to exert absolute control over Indigenous financial decision-making and activities. In other words, the Boards used accounting to deny Aboriginal peoples access to full citizenship rights; Aboriginal people had to demonstrate norms of financial 'expertise', as defined by the Boards to become eligible for full citizenship rights. Thus, racial inferiority was continually created and recreated through the normalisation of particular views of Aboriginal financial capacity. Moreover, the normative pretensions of the policy of 'assimilation' implemented by the Aborigines Welfare Board demanded specific levels of financial competence from Indigenous peoples in order to access full citizenship rights. The problem, as this study discloses, was that institutional practices based on negative stereotypes denied Aboriginal people access to cash and to the accounting knowledge necessary to acquire the desired degree of financial capacity. The actions of the Boards positioned Aboriginal people outside the behavioural norm in relation to accounting capacities, and then failed to correct this deviation through processes of learning and instruction. Because Aboriginal people were distinguished as financially incompetent, the Boards implemented policies that intentionally separated Aboriginal people from money. The Boards then utilised Aboriginal failures to achieve

²⁵ Children were only permitted to access their accounts after reaching twenty one years of age and completing their employment. This was also subject to the Board receiving a satisfactory report about the trustee from the police regarding the intended purpose for the funds.

financial competency, together with their alleged misuse and abuse of property and possessions to justify the need for bureaucratic practices that legitimated policies of separation. Put simply, the Boards denied Aboriginal people access to their own money for no other reason than their Aboriginality (Niland, undated).

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