

Accounting and indigenous people research for upcoming research agenda

Khadijah Ath Thahirah^{1*}, Iwan Triyuwono², Aji Dedi Mulawarman³, M. Achsin⁴

^{1,2,3,4}Brawijaya University, Malang, Indonesia; khadijahattaira@student.ub.ac.id (K. A. T) iwant@ub.ac.id (I. T)

ajidedim@ub.ac.id (A. D. M) achsin@ub.ac.id (M. A).

Abstract: This study aims to provide quantitative data on the growth of accounting and indigenous people literature. The analysis focused on the year of publication, country of study, types of methods used, major publishing journal, characteristics of the reviewed articles, keywords and top cited article. The author used bibliometrics and content analysis to explain the evolution and structure of the subject, including co-citation, co-authorship, and bibliographical coupling. The author found that the most relevant country is Australia, the most relevant author is Dean Neu and the most relevant publication is the publication of Accounting, Auditing & Accountability Journal. This study discovered that accounting plays a variety of functions in the marginalization of indigenous peoples. In addition, we offer a number of suggestions for further emancipation-related research that has to be done in order to improve and strengthen the future relationship between accounting and Indigenous people.

Keywords: *Accounting, Bibliometric analysis, Dispossession, Indigenous people, Marginalization, VOSviewer, Watase uake.*

1. Introduction

The role of accounting in various historical and contemporary contexts relevant to Indigenous Peoples has been the subject of several studies conducted in the last 20 years. When accounting has been discussed in relation to Indigenous peoples, it has usually been seen as a tool of marginalization and dispossession [1-4]. In general, the accounting literature has attacked accounting for being an instrument of colonialism used to disempower and drive out Indigenous peoples who are colonized all over the world.

Accounting research has identified multiple roles accounting plays in the power dynamics between governments and Indigenous peoples in the United States of America [5-7], Fiji [8, 9], New Zealand [10], Australia [2, 11, 12]. Most research across the wide categories of "accounting" and "Indigenous Peoples" has focused on the consequences of imperialism and has generally concluded that accounting has been a weapon used to deny rights and empower Indigenous Peoples. Based on the data, accounting was used as a technique of administration that "permitted both the distancing of bureaucrats from Indigenous Peoples and the downplaying of other vantage points" and to promote Western values among the indigenous population [4].

2. Literature Review

The aim of the earlier literature reviews on "*Indigenous peoples and accounting*" was to investigate how accounting has affected Indigenous people [13-15]. After analyzing 23 articles and 1 book in the accounting literature, the first literature study concluded that "...for the most part... accounting has largely been cast as the villain" (pp. 139-140). The accounting literature has concentrated on "*accounting 'for' Indigenous peoples*" as opposed to "*accounting 'by' Indigenous peoples*". The study urges a language on accounting and Indigenous peoples that is more emancipatory and positive Buhr [13]. Lento, et al. [16] conducted a systematic search for 15 peer-reviewed articles that were published between 1979 and 2019

and discovered that a small group of academics have dominated most of the research, with themes of governmentality, imperialism, accountability, and control being the main areas of interest. After identifying 72 pertinent papers from 1979 to 2020, Bujaki, et al. [14] discovered that the majority of the literature now in existence is based on Western conceptions of ontology, epistemology, axiology, and methodology. As a first step toward fostering connections, respect, and reconciliation, we highlight prospects for ideas from critical Indigenous theory to guide future accounting research with Indigenous Peoples.

Vidwans and De Silva [15] carried out the most recent literature review. Seventy-one peer-reviewed journal publications are examined and divided into three clusters: the accounting profession, imperialism, and the demand for emancipation. This study discovered that accounting was a crucial component of imperial control, carrying over colonial frameworks and diminishing and severing indigenous peoples from their own systems and customs. Indigenous accountants are still terribly underrepresented in the field; indigenous autonomy, voice, and involvement are essential to changing the ethnocentric structures that have resulted in the devaluation of Indigenous People.

In order to investigate the effects of accounting on indigenous culture, identity, existence, and professional engagement, this study reviews the literature on *“the role of accounting in the oppression of indigenous peoples”*. Similar to previous studies of the accounting literature [13–16]. The review process used in this piece is methodical. The aim of the study is to examine the main issues of this field of study rather than offering a thorough and critical analysis of the articles because of the *“complex differences between groups of indigenous people”*. After outlining this study's primary goal, the following Research Questions (RQ) are presented:

1. RQ1: How has the literature on accounting developed up until 2023 in relation to Indigenous People?
2. RQ2: What are the principal research topics in relation to the role of accounting in oppression indigenous people?
3. RQ3: What is the research agenda in relation to the role of accounting in oppression indigenous people?

The rest of the article is organized as follows. The research questions and techniques used are covered in the next section. A thematic analysis of the reviewed publications' features and conclusions comes next. In the final section, conclusions are drawn, the article's limitations are described, and implications for further research are discussed.

3. Method

According to Moher, et al. [17] this study adhered to the recommended reporting items for systematic reviews and meta-analyses (PRISMA) criteria. PRISMA is an established and through systematic review methodology that is utilized in many studies; thus, its usage in this one is warranted. According to PRISMA guidelines are widely used and acknowledged, which ensures that research that follows them has a better chance of being accepted and given consideration for publication. Up to step 4, PRISMA is still a trustworthy and valid systematic review methodology that is integrated into the most recent version of the SPAR-4-SLR approach [18]. While it might not be the most recent approach, it is nevertheless applicable and efficient for carrying out a thorough search and choosing pertinent papers for review, therefore fulfilling the goals of this work. This is a description of the systematic literature review conducted by the Watase Uake System: (1) Identifying the keywords, criteria, and constraints; (2) evaluating relevant articles; (3) searching articles from selected works and possible exclusions; (4) analyzing the titles, abstracts, and keywords of the selected articles; (5) completing the pathway and elements from each selected article in the extraction procedure; and (6) Examining classification, network analysis, network hypotheses, and visualization.

The investigation was conducted using the Scopus database because of its extensive citations and strict indexer. Access to peer-reviewed journals and scientific material is made possible by the

bibliographic database Scopus. It has a strict screening procedure for journals to be included in its database and is regarded as a trustworthy resource for literature searches.

The data were sought between 1990 and 2024. The search keywords were “*Accounting and Indigenous People*”, “*Accounting and Maori*”, “*Accounting and Aboriginal*” and “*Accounting and Colonialism*” in the “*article title, abstract, or keywords*” criterion on Scopus. The research terms were selected to encompass writings that examined the role of accounting in the subjugation of Indigenous peoples. The scope of the Scopus article was limited using the following criteria:

1. Exclusively articles published in academic journals
2. The articles that were released between 1990 and 2024
3. The papers were published in the Scopus-indexed journals Q1–Q4.

600 articles on the topic were found by the search before any filters were applied. The PRISMA Diagram in Figure 1 illustrates the inclusion of articles that helped readers comprehend the role of indigenous peoples in accounting as well as how accounting methods were utilized as a tool for imperialism.

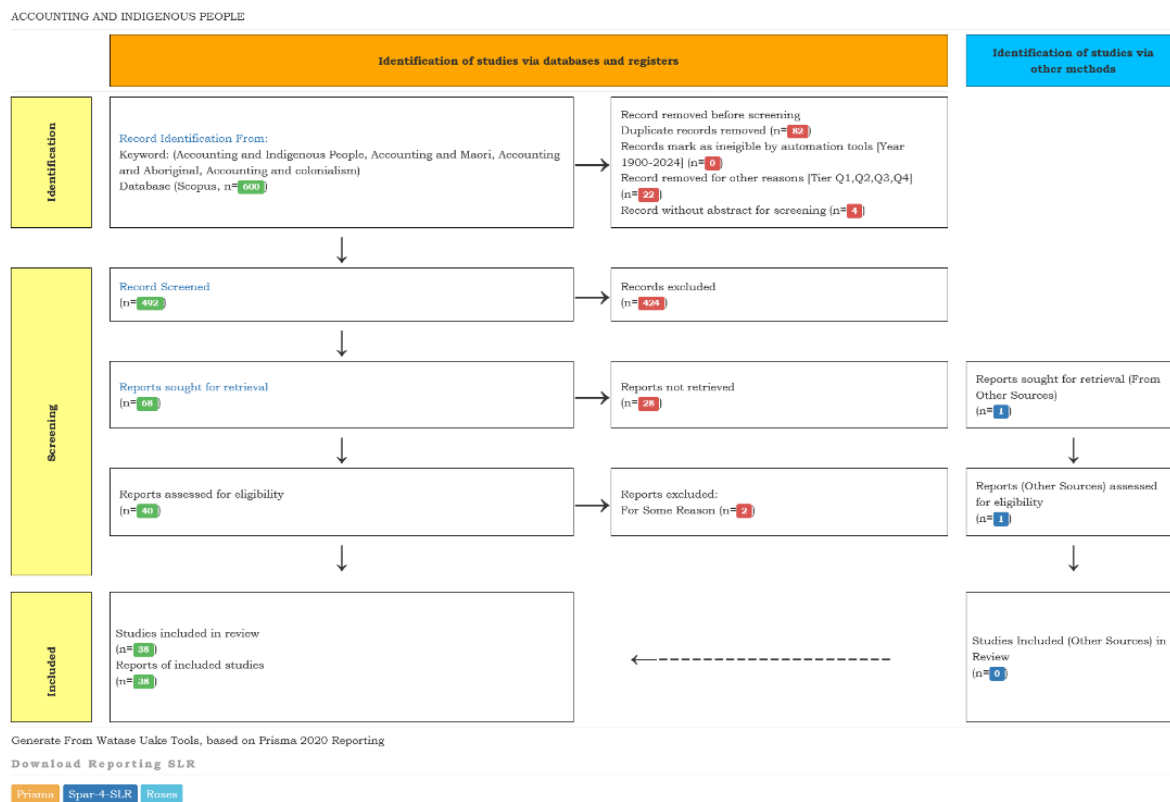


Figure 1.
Identification, Screening, and Inclusion Steps.

There were 600 articles found in the search. The articles presented helped readers comprehend the role of indigenous peoples in accounting as well as how accounting methods were exploited as an instrument of imperialism. Finding duplicates, classifying articles according to relevance, evaluating the abstract, title, and keywords for relevancy, and examining the entire article were among the screening procedures used to identify which articles should be excluded. The use of synonyms for indigenous in a number of articles was deemed out of context and unrelated to indigenous peoples and accounting. In the second step of the Systematic Literature Review using the Watase Uake System, 38 articles were selected from the revised database.

4. Results and Discussion

4.1. How Has the Literature on Accounting Developed Up Until 2023 in Relation to Indigenous People

4.1.1. Year of Publication

A visualization of publications about “*Accounting and Indigenous People*” from 1990–2023 is shown in Figure 2. The publication of the role of Accounting in Oppression Indigenous People from 1990 to 2023. The most publications were made in 2000 – 2003. Furthermore, the second most publications were in 2009 and 2016 and the 3rd most publications can be seen in 2012, 2019 and 2023. However, with only one paper published, the previous year had the fewest publications. This paper provides important insights into the relationship between accounting and responsibility and colonization, genocide, and First Nations people in Canada.

Yearly Article

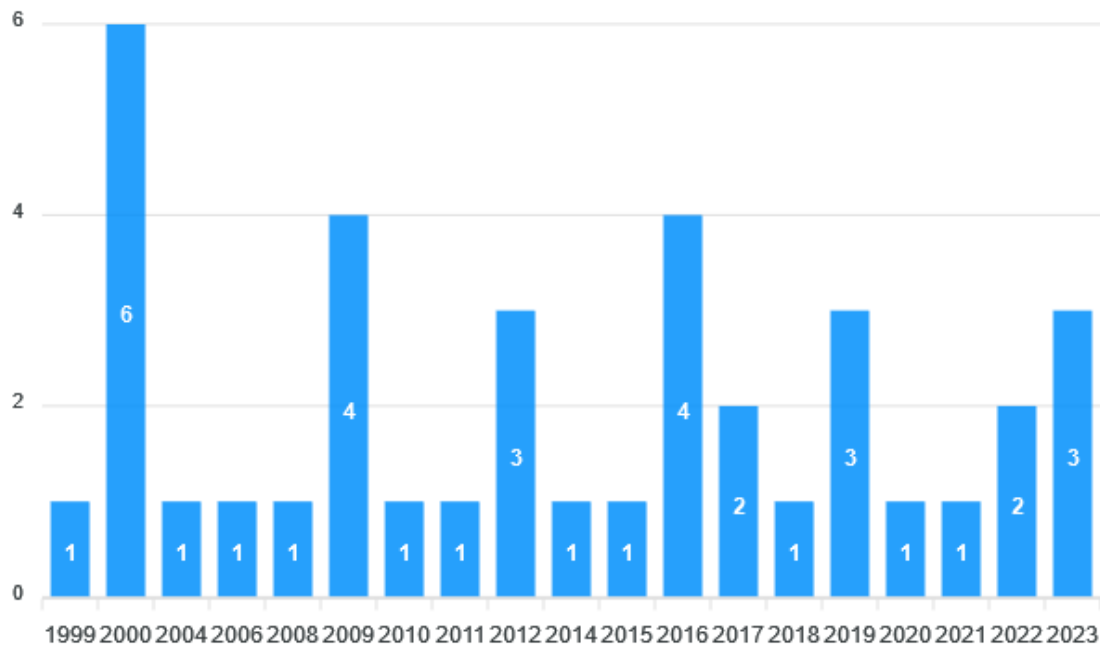


Figure 2.

The publication Accounting and The Indigenous People from 1990 to 2023.

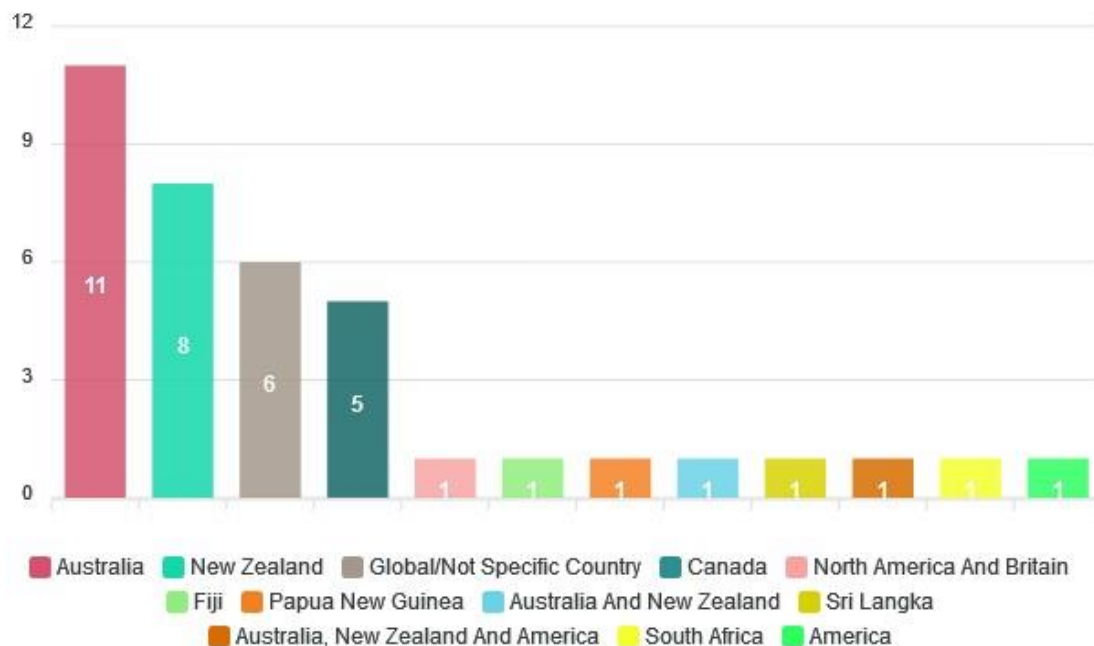
4.1.2. Country of Study

Australia has the greatest empirical research, with 11 studies, when compared to the top 10 geographical areas (Tabel 1 and Fig. 3). Second, New Zealand was the site of eight research initiatives. Third, there were five studies carried out in Canada and six worldwide (not in a particular nation). Buhr [13] states that most of the research on accounting and indigenous people focuses on four countries that are home to the English diaspora: Canada, the United States, Australia, and New Zealand. Indigenous peoples of Canada, the US, Australia, and New Zealand have all had similar histories of being displaced and destroyed. The Indigenous peoples in these four regions lost their traditional lands, populations, cultures, and political, social, and economic systems as a result of the extensive European settlement.

Table 1.

Country of Study

| No | Country | Total |
|----|------------------------------------|-------|
| 1 | America | 1 |
| 2 | Australia | 11 |
| 3 | Australia And New Zealand | 1 |
| 4 | Australia, New Zealand and America | 1 |
| 5 | Canada | 5 |
| 6 | Fiji | 1 |
| 7 | Global/not Country Specific | 6 |
| 8 | New Zealand | 8 |
| 9 | North America and Britain | 1 |
| 10 | Papua New Guinea | 1 |
| 11 | South Africa | 1 |
| 12 | Sri Langka | 1 |

Country Classification**Figure 3.**
Country Classification.

A further analysis to investigate with country citation is then provided by country of study profile (see fig. 3). With 301 citations, Australia leads the world in both research volume and citations. With a large number of citations, it is clear that Australian study is highly valued and is influencing practices and future studies on accounting's role as a tool of control over Indigenous people. A new corpus of accounting literature explains how accounting contributed to the eviction and destruction of Indigenous peoples in the US, Canada, Australia, and New Zealand. The events of many hundred years are covered in this literature, which also helps readers comprehend how colonization changed Indigenous ways of existence. By doing this, the literature mostly concentrates on accounting "for" Indigenous peoples instead of accounting "by" them.

This article calls for a shift that highlights and supports fresh approaches to the literature. An overview of pertinent works and their themes, together with a brief examination of the literature's

origins, opens the piece. The essay then goes on to discuss the necessity of a more nuanced accounting history and a variety of viewpoints that recognize Indigenous peoples as agents with agency rather than helpless objects. As an example, the article describes four possible research initiatives in the Canadian context [19, 20]. They also highlight the numerous requests for alternate interpretative and critical approaches to accounting research in the accounting literature. "*Highlighted the partiality or partisan character of the accounting craft, suggesting that Aboriginal peoples and the disjoint in styles of accountability,*" they say, citing research that have made these calls.

Country Classification Citation

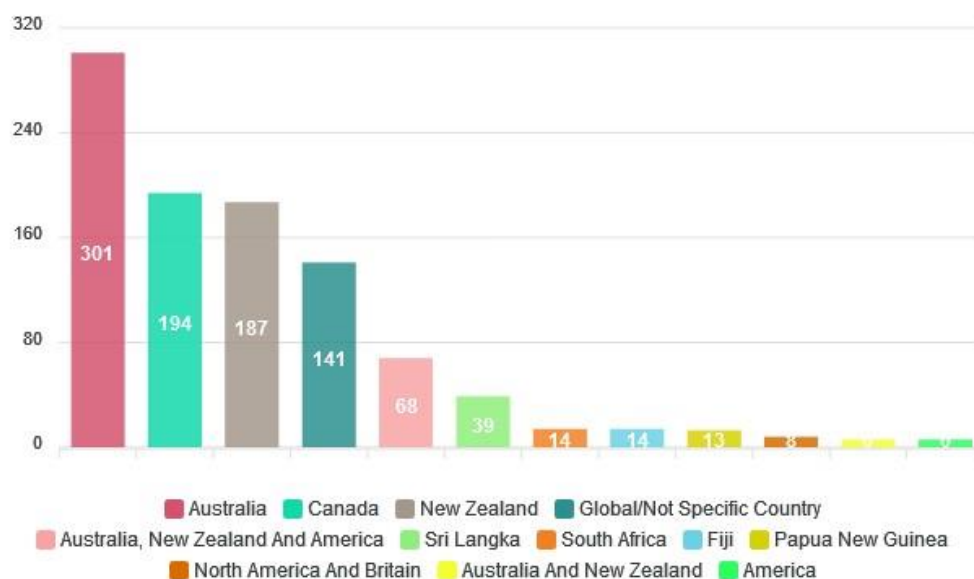


Figure 4.
Country Classification Citation

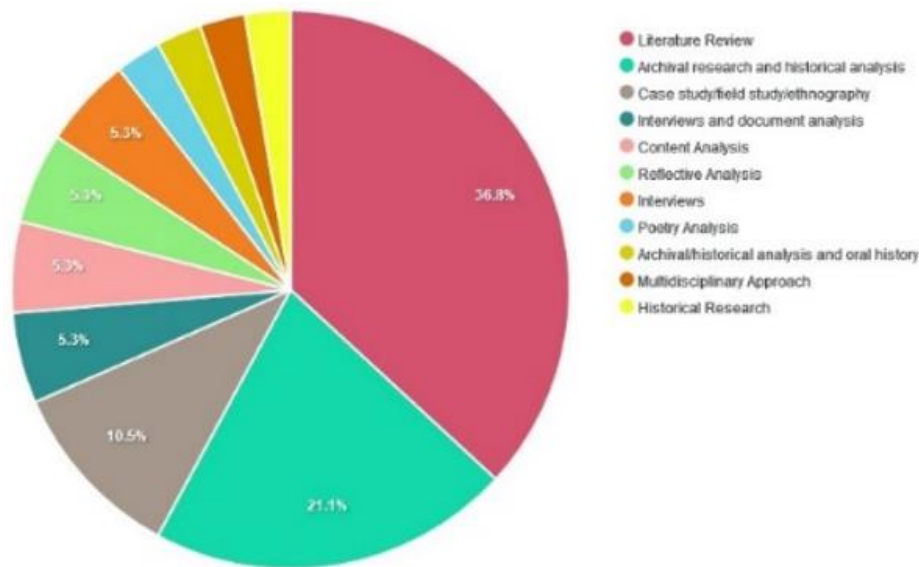
4.1.3. Types of Methods Used

The author categorized the approaches in the publications into twelve groups, as shown in Table 2 and Fig. 5: literature review, archival research and historical analysis, case study/field study/ethnography, interviews and document analysis, content analysis, Reflective analysis, Interviews, poetry Analysis, Archival/historical analysis and oral history, Multidisciplinary Approach, Historical Research. According to the table figure, up to 36.8% of the papers used the most common strategy, which was a literature review. With 21.1% and 10.5% of the publications, respectively, archival research and historical analysis and case study/field study/ethnography were the second and third most popular methods. At 5.3% each, interviews and document analysis, content analysis, and reflective analysis come in at number four. The rest were the poetry Analysis, Archival/historical analysis and oral history, Multidisciplinary Approach, and Historical Research at 2.6% each. Literature review research was the most popular method in accounting and Indigenous people's research from 1990 – 2024.

Table 2.

Types of Methods Used

| No | Context | Amount |
|----|---|--------|
| 1 | Archival research and historical analysis | 8 |
| 2 | Archival/historical analysis and oral history | 1 |
| 3 | Case study/field study/ethnography | 4 |
| 4 | Content Analysis | 2 |
| 5 | Historical Research | 1 |
| 6 | Interviews | 2 |
| 7 | Interviews and document analysis | 2 |
| 8 | Literature Review | 14 |
| 9 | Multidisciplinary Approach | 1 |
| 10 | Poetry Analysis | 1 |
| 11 | Reflective Analysis | 2 |

**Figure 5.**
Types of Methods Used.

4.1.4. Journals

Table 3 displays the quantity of articles published in each journal. 12 publications published the 38 articles, most of which were in accounting-related fields. The most popular journal, with 19 articles published, was Accounting, Auditing & Accountability. Accounting, five articles published, three articles published in Critical Perspectives on Accounting, three articles published in Pacific Accounting Review, and accounting. Only one article per magazine was published by eight of them. The Accounting, Auditing & Accountability Journal has a special issue devoted to accounting and indigenous cultures (Vol. 13 No. 3, 2000), hence we presume that it has the most papers regarding accounting and indigenous cultures.

Table 3.

Publications by journal

| No | Classification | Count |
|---------------------|---|-------|
| 1 | Accounting, Auditing & Accountability Journal | 19 |
| 2 | Accounting History | 5 |
| 3 | Critical Perspectives on Accounting | 3 |
| 4 | Pacific Accounting Review | 3 |
| 5 | Australian Accounting Review | 1 |
| 6 | Accounting & Finance | 1 |
| 7 | Accounting Perspectives | 1 |
| 8 | Qualitative Research in Accounting & Management | 1 |
| 9 | Social and Environmental Accountability Journal | 1 |
| 10 | Accounting Forum | 1 |
| 11 | Accounting, Organizations and Society | 1 |
| 12 | Behavioral Research in Accounting | 1 |
| Total | | 38 |
| Percentage of Total | | 100 |

4.1.5. Major Publishing Journal

The most productive journal in terms of the role of accounting in the oppression of indigenous people was the Accounting, Auditing & Accountability Journal with 24 articles. Meanwhile, the Critical Perspectives on Accounting and Pacific Accounting Review each contribute a notable four articles, showcasing their significant presence in the field (see Table 4). Accounting, Auditing & Accountability Journal, which leads with 879 citations, investigates the role of accounting in the oppression of indigenous people. The Accounting, Organizations and Society, with 109 citations, offers many roles of accounting in the disempowerment of indigenous people. Furthermore, The Critical Perspectives on Accounting, with 91 citations, provides a deep explanation of accounting as a tool of dispossession and dehumanizing Indigenous people.

Table 4.

Major Publishing Journal

| No | Journal | Tier | Citation | Number of Article |
|----|---|------|----------|-------------------|
| 1 | Accounting, Auditing & Accountability Journal | 1 | 879 | 24 |
| 2 | Critical Perspectives on Accounting | 1 | 91 | 4 |
| 3 | Pacific Accounting Review | 3 | 69 | 4 |
| 4 | Social and Environmental Accountability Journal | 3 | 11 | 1 |
| 5 | Accounting Forum | 1 | 4 | 1 |
| 6 | Accounting, Organizations and Society | 1 | 109 | 1 |
| 7 | Qualitative Research in Accounting & Management | 2 | 12 | 1 |
| 8 | Accounting Perspectives | 3 | 1 | 1 |
| 9 | Accounting & Finance | 1 | 2 | 1 |
| 10 | Australian Accounting Review | 2 | 13 | 1 |

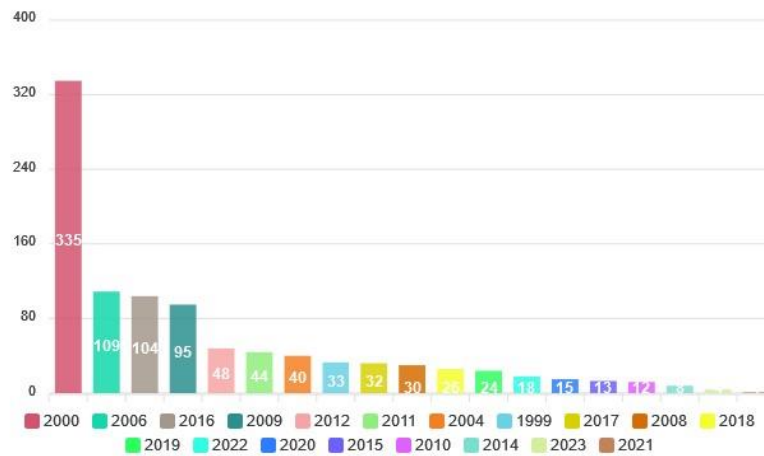
4.1.6. Characteristics of the Reviewed Articles

Apostolou, et al. [21] and Wolf, et al. [22] list a number of the 38 reviewed publications' attributes, such as the journals, publishing impact, indigenous peoples, publication timeline, theoretical framework, and methodologies used. Through the analysis of the impact over time, citation measures, such as total citations, enable scholars to comprehend the evolution of literature [23]. Table 5 displays the top ten referenced articles' citation metrics.

Table 5.

Citation metrics for top 10 cited articles

| Rank | Author | Year | Cites |
|------|----------------------------|------|-------|
| 1 | Neu [24] | 2000 | 159 |
| 2 | Neu and Graham [4] | 2006 | 109 |
| 3 | Greer and Patel [12] | 2000 | 87 |
| 4 | Chew and Susan [20] | 2000 | 74 |
| 5 | Gibson [2] | 2000 | 70 |
| 6 | Gallhofer, et al. [1] | 2000 | 68 |
| 7 | Neu and Graham [4] | 2004 | 40 |
| 8 | Jayasinghe and Thomas [25] | 2009 | 39 |
| 9 | Lombardi [26] | 2016 | 39 |
| 10 | Jacobs [27] | 2000 | 36 |

Year Article Classification Citation**Figure 6.**

Year Article Classification Citation

4.1.7. Theoretical Foundation

Based on the literature obtained, several theories were used as a foundation in the research. Some of this literature can be seen in table below:

Table 6.

Theoretical Foundation.

| No | Theory | Citation | Total Article | Authors |
|----|---|----------|---------------|---|
| 1 | Bourdieu's Theoretical Framework | 38 | 2 | Finau, et al. [28] and Huang, et al. [29] |
| 2 | "Yin And Yang" Values Framework of Hines and Broadbent | 87 | 1 | Greer and Patel [12] |
| 3 | Bourdien Perspective | 13 | 1 | Lombardi and Cooper [30] |
| 4 | Bourdieu's Theory | 39 | 1 | Lombardi [26] |
| 5 | Critical Indigenous Theory | 4 | 1 | Bujaki, et al. [14] |
| 6 | Dehumanization | 28 | 1 | Power and Brennan [31] |
| 7 | Earth Jurisprudence Legal Theory | 30 | 1 | Barrett, et al. [32] |
| 8 | Ethical Stakeholder Theory and Grounded Accountability Theory | 2 | 1 | Norris, et al. [33] |
| 9 | Social Dominance Theory | 6 | 1 | Marriott and Sim [34] |
| 10 | Strauss And Corbin Approach to Grounded Theory | 11 | 1 | Rkein and Norris [35] |
| 11 | Structuration Theory | 39 | 1 | Jayasinghe and Thomas [25] |
| 12 | The Poems of Lawson and Paterson | 12 | 1 | Evans and Jacobs [11] |

4.2. Principal Topics and Analysis of Research Trends Within Accounting and Indigenous People

The set of articles on the role of accounting in oppression indigenous people were found to have similar subjects of interest through the completion of a co-occurrence analysis in response to RQ2. To produce results with more dependability, the analysis was done twice: once using keywords and once using titles and abstracts. Following is a description of the analysis that was conducted using keywords, titles, and abstracts.

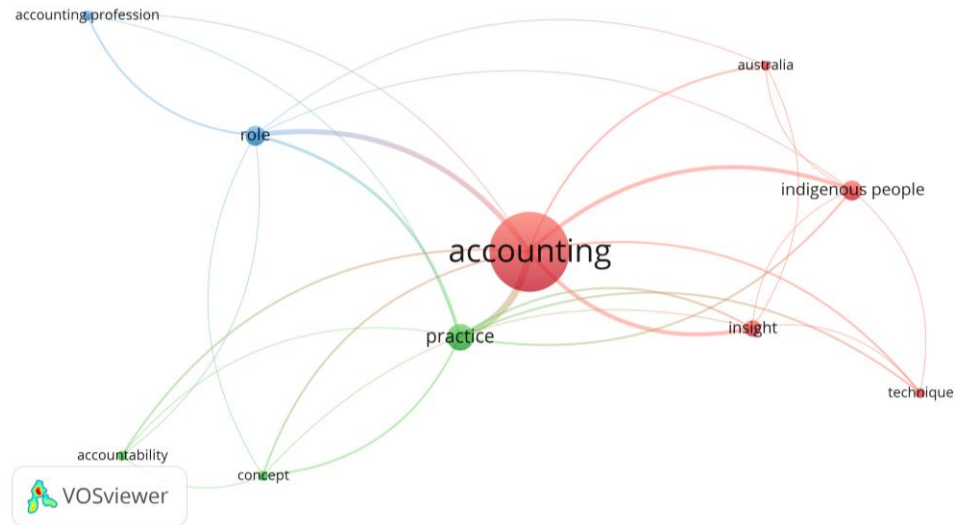


Figure 7.

The Result of the Co-Occurrence Analysis in the Field of Accounting and Indigenous People

Initially, Van Eck and Waltman [36] identified the categories based on titles, abstracts, and keywords by searching through the collection of publications. For this investigation, VOS viewer 1.6.2 was used. For this tool, a minimum of five occurrences of a term should be taken into consideration. On the other hand, the number of instances varied according to the number of articles examined in this research. Since this was a study of a sample of publications, generic terms like "article," "review," "systematic review," and "systematic literature review" were eliminated throughout the data cleaning process. The clusters obtained for each area are displayed in the figures above. According to Van Eck and Waltman [36] the nodes stand for keywords or concepts, and their size indicates how frequently they occur. Every collection of keywords was represented by a separate color in VOSviewer. Every single area had a recurrence of this analysis.

Based on the co-occurrence analysis above, 10 keywords that often appear in research related to the role of accounting in the dispossession of indigenous communities are obtained, namely: *accounting*, *Australia*, *indigenous people*, *insight*, *technique*, *accounting profession*, *role*, *study*, *accountability* and *concept*. These 10 keywords are classified into 3 clusters, namely: cluster 1 consists of *accounting*, *Australia*, *indigenous people*, *insight*, *technique*. Cluster 2 consists of *accounting profession*, *role*, *study* and cluster 3 consists of *accountability* and *concept*.

The most dominant or most used keywords based on the analysis results include accounting, practice, indigenous people, role and insight. The complete dominant keywords are listed in the following table:

Table 8.
Dominant Keywords

| No. | Keyword | Count |
|-----|-------------------|-------|
| 1. | Accounting | 24 |
| 2. | Practice | 8 |
| 3. | indigenous people | 6 |
| 4. | Role | 6 |
| 5. | Insight | 5 |

Dominant keywords do not automatically have a large relationship strength. In fact, keywords that have a strong relationship with other keywords include accounting, practice, role, indigenous people and insight. the strength of the relationship between keywords is explained as follows:

Table 9.
The Strength of Keyword Relationships

| No. | Keyword | Count |
|-----|-------------------|-------|
| 1. | Accounting | 55 |
| 2. | Practice | 20 |
| 3. | Role | 14 |
| 4. | indigenous people | 10 |
| 5. | Insight | 10 |

Recent trends in VOSviewer output can be seen from the overlay visualization. The latest research trends are marked in dark yellow. The latest research trends in the field of writing scientific papers can be seen in the following picture:

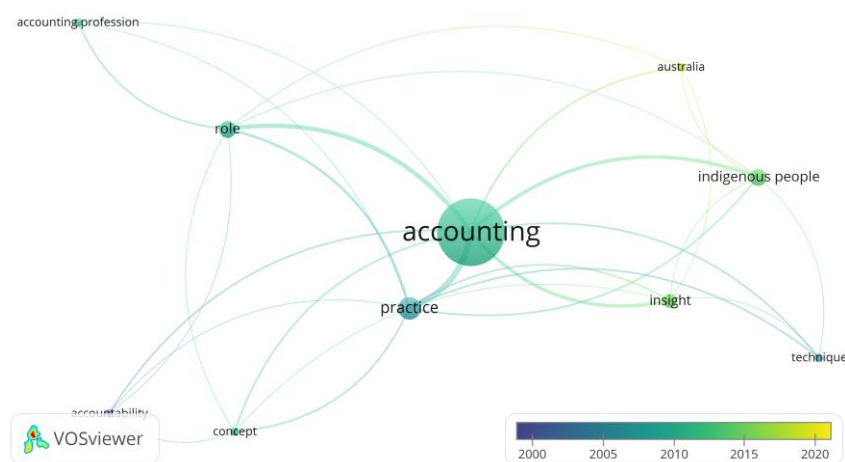


Figure 8.
Trends in Study Objects of Accounting Research and Indigenous Peoples

The most recent trends in research keywords include Australia, insight, indigenous people, and technique. Other terms that were popular between 2005 and 2010 were accounting, practice, and role. In the meanwhile, in 2005 and after, the terms concept, accountability, and accounting profession gained popularity.

4.3. The Research Agenda in Relation to the Role of Accounting in Oppression Indigenous People

The following actions were taken in light of the systematic review of literature produced by the Watase Uake System: Keywords, criteria, and limitations are determined; relevant articles are screened; articles from selected works and possible exclusions are sought after; the titles, abstracts, and keywords

of the selected articles are read; the path and items from each selected article are filled in during the extraction process; and the classification, network analysis, network hypothesis, and visualization are examined. Finally, even though more than one theme may apply in many cases, we found five basic themes (see table 7) from publications and categorized them appropriately. None of the topics employed were defined or predetermined. The dominating theme applied to each article was fully agreed upon after the researchers reviewed the variations in the original themes allocated to the articles.

Table 7.
The Initial Themes

| No. | Classification | Count |
|-----|-------------------------------------|-------|
| 1 | Accounting Technique and Domination | 13 |
| 2 | Accounting Research | 10 |
| 3 | Need for Emancipation | 9 |
| 4 | Accounting Profession | 4 |
| 5 | Accounting Education | 2 |

Five themes emerged from the literature assessment by Buhr [13]: accounting techniques and domination; accounting as a tool for dispossession; culture and assimilation; accountability; and the accounting profession. This theme will then be used in analysing each of the literature discussed in this research. Meanwhile, Bujaki, et al. [14] identified 7 initial themes: imperialism, governmentality, and post-colonialism, accounting education, accounting profession, accounting research and social accounting. Vidwans and De Silva [15] identified 14 initial theme from the literature reviewed, consist of: colonial control, influence post colonialism, reproducing imperialism, dominance of western accounting and indigenous people, dominance of accounting education and certification, discrimination, underrepresentation, suppression, professional closure, ethnicity and accounting, accounting as a tool for emancipation, accounting education, integration of indigenous and western, indigenous accountants opposing western accounting, conflict of values indigenous and western, and native resistance.

4.4. Accounting Technique and Domination

The most prevalent topic is predicated on the idea that accounting is a means of oppressing Indigenous peoples. Thirteen articles that discussed accounting methods as a means of oppressing and controlling Indigenous people were found. Several keywords that were used in 13 articles with the theme of Accounting Technique and Domination were found using co-occurrence analysis. The four clusters that were discovered are shown in Fig. 13.

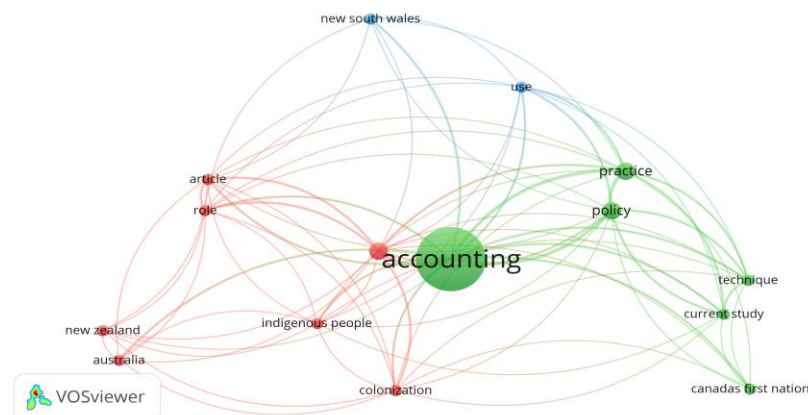


Figure 9.
The Result of the Co-Occurrence Analysis of Review Articles in the Rhemes of Accounting Technique and Domination

"Literature" is the highlighted node in Cluster 1, which also includes the keywords "article," "role," "New Zealand," "Australia," "indigenous people," and "colonization." The use of accounting as a means of colonizing Indigenous people in Australia and New Zealand is connected to this cluster. The node "accounting" is highlighted in Cluster 2, which also includes the terms "Canada first nation," "practice," "policy," "technique," and "current study." Innovation in all areas of current research on accounting as a method and policy used to oppress Indigenous people in Canada is associated with this cluster. The highlighted nodes in Cluster 3 are "New South Wales" and "use." The accounting policy and practice that was employed in New South Wales as a means of colonization and eviction of the state's indigenous population is associated with this cluster.

4.5. Accounting Research and Need for Emancipation

The Need for Emancipation and Accounting Research themes were connected because there were too few articles in each category to do an analysis. To finish the co-occurrence analysis, 19 articles were needed. Two occurrences were the bare minimum that was selected. In Fig. 14, there are three clusters.

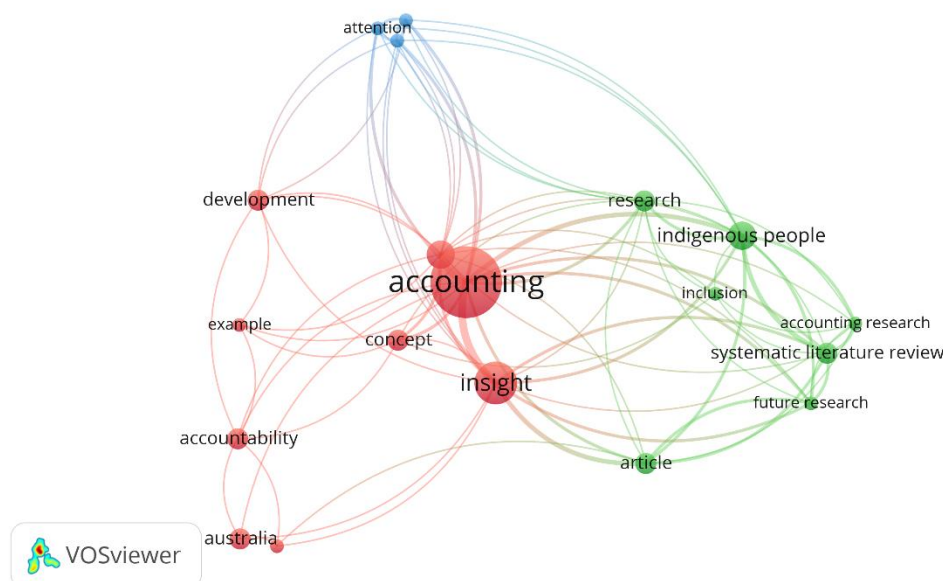


Figure 10.

The Result of the Co-Occurrence Analysis of Review Articles in the Themes of Accounting Research and Need for Emancipation.

The most highlighted nodes in Cluster 1 were "Accounting" and "Insight," which grouped together terms like "accountability," "Australia," "concept," "example," "development," "case," and "practice." Cases, procedures, and ideas that can provide insights for accounting study are associated with this cluster. Furthermore, this cluster provides ideas and references for current study on how accounting contributes to the oppression of indigenous peoples.

In Cluster 2, "indigenous people" is the most highlighted node. It gathered together keywords like "accounting research," "article," "future research," "inclusion," "systematic literature review," and "research." This cluster has to do with risk management, the influence of cryptocurrencies, and the digitization of accounting. Through a thorough literature study, this cluster is connected to the most recent studies on accounting and indigenous peoples. Recommendations for further accounting and indigenous people's study are also connected to this cluster. The highlight nodes for Cluster 3 are "attention," "further research," and "indigenous culture." This cluster was associated with indigenous peoples and the demand

for independence in the accounting profession. In order to achieve "*accounting by indigenous peoples*" rather than "*accounting for indigenous peoples*," the article in this cluster urges more research into indigenous culture.

4.6. Accounting Profession and Education

Due to the limited number of papers available for analysis, the themes of accounting education and the accounting profession were also combined. The co-occurrence analysis needed to be finished for six articles. Two occurrences were the bare minimum that was selected. In Figure 15, there are two clusters.

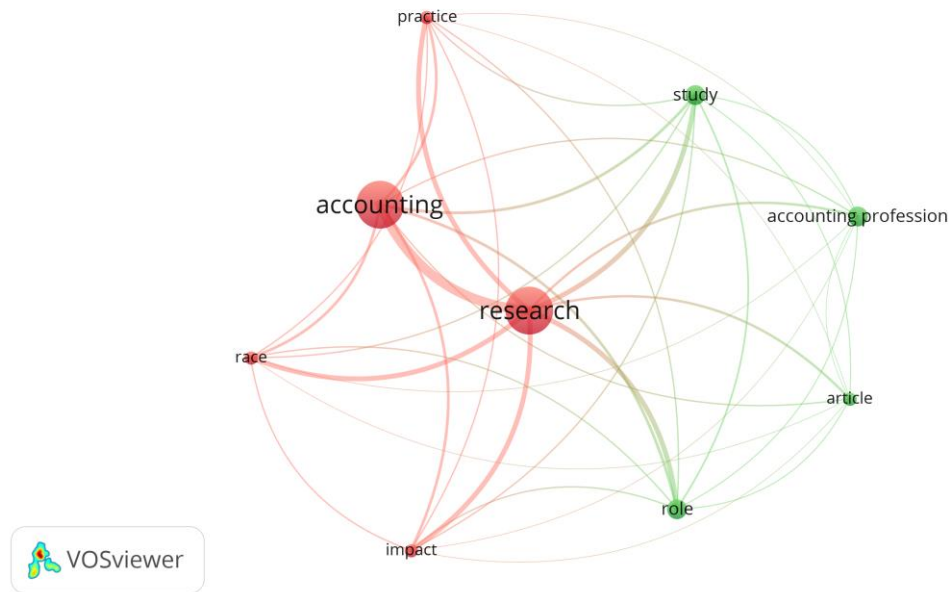


Figure 11.

The Result of the Co-Occurrence Analysis of Review Articles in the Themes of Accounting Profession and Education

The most emphasized nodes in Cluster 1 were "*Accounting*" and "*Research*," which grouped together terms like "*impact*," "*race*," and "*practice*." This cluster is related to research about the differences in opportunities and competition felt by indigenous communities in obtaining education and careers related to the accounting field. Cluster 2 consist of "*article*," "*study*," "*role*" and "*accounting profession*". This cluster related to article about the obstacles and barriers that indigenous peoples face in achieving a career in the accounting profession.

The results of this SLR on the role of accounting in the oppression of Indigenous people are presented in this section.

4.6.1. Accounting Technique and Domination

According to Neu [24] the colonization and genocide of Canada's First Nations people have been and still are linked to accounting methods and computations. The three types of governmentality literature that Neu [24] begins with Foucault [37]; Miller and Rose [38] and Miller and Rose [39] provide a vocabulary for thinking about how accounting works as a "technology of government."

"*The Enfranchisement Act*" was one of the government's tactics for disempowering indigenous people through the use of accounting technology. Traditional indigenous self-governance was eliminated by

the federal government in 1869 and replaced with a more European-style voting system known as the "Enfranchisement Act." Even while this Act seemed to support local democracy, it really strengthened federal government control over all aspects of reserve life. Eliminating indigenous peoples as a distinct conceptual category was one of the objectives of the Enfranchisement Act's adoption, which provided direct financial incentives, and the legislation that followed, which centralized federal government power.

Scott's role as Deputy Superintendent of Australia's Department of Indian Affairs in the early 20th century is examined by Neu and Graham [4]. In his writings, renowned poet Scott passionately praised the Aboriginal people and their place in nature, even if he felt that this made them less valuable than white civilization. Scott, however, "*managed*" Native Americans' property and finances, and his financial records demonstrated his power over them.

Neu & Graham [19] investigate the use of accounting and financial processes to implement government policy toward Indigenous peoples between 1860 and 1900. In order to "*atomize*" Indigenous peoples into separate economic citizens and make land acquisition easier, the government used accounting. Paternalism is then justified by these actions, which deny Indigenous peoples their agency.

According to Greer [3] the New South Wales Board for the Protection of Aborigines (1883–1939) and the New South Wales Aborigines Welfare Board (1940–1969) oversaw the Family (later Child) Endowment Payment on behalf of Aboriginal women. Because the Boards saw the Aboriginal population as a "*problem*" that needed to be socially engineered, they prevented Aboriginal women from receiving monetary rewards and instead fulfilled their responsibilities through a limited selection of goods. The maintenance of these accounts promoted dependency and provided the government with a means of cutting expenses by deferring some payments.

4.6.2. Accounting Research

The accounting research theme was covered in ten of the papers we found. Due to a glaring misalignment of ideals, Greer and Patel [12] focused on accounting standards to demonstrate that the Indigenous Australian equivalents and the Western, capitalist language of accounting and responsibility diverge significantly. Unlike Indigenous values, which are yin-based and include sharing, relationships, kinship, cooperation, coexistence, and egalitarianism, Greer and Patel [12] contend that Western accounting and accountability systems are yang-based, stressing individualism, achievement, and independence.

Aboriginal Australians, according to Gibson [2] saw themselves as land stewards rather than proprietors. The land meets their needs for food, housing, social interaction, and spiritual enrichment. On the other hand, the foundation of Western society, which accounting upholds, is land ownership, physical housing, and personal belongings.

According to Lento, et al. [16] the majority of the research has been dominated by a small number of scholars, with a primary focus on governmentality, imperialism, accountability, and control. Furthermore, Canadian research on accounting and Indigenous peoples has stalled over the past ten years, in contrast to global trends. Based on the thorough literature review, we offer specific and workable recommendations to promote research and engagement in the accounting and Indigenous people's fields, furthering the cause of reconciliation in academia and society.

4.6.3. Need for Emancipation

According to Gallhofer, et al. [1] it is important "*to learn from the cultures of Indigenous people and recommended that Indigenous values can offer insights and transform Western values for the better.*" One area where this is especially vital, they say, is the environmental challenge. A phenomenon of inadequate responsibility was identified by Jacobs [27]. Maori cultural practices, rights, and interests are protected in New Zealand under the Treaty of Waitangi, and they are auditable. This makes accountability "*for*" the Maori (i.e., services for the Maori) more visible, but it is not the same as accountability "*to*" the Maori.

Jayasinghe and Thomas [25] demonstrated how the highly prevalent patronage political system, which is mobilized in Sri Lanka's subaltern village social structure, explains the survival and preservation of indigenous accounting systems by preventing people from changing their behavior and practices, either individually or collectively.

4.6.4. Accounting Profession

According to Lombardi and Cooper [30] accounting credentials and abilities may be useful in breaking into industries that have historically been largely inaccessible to Aboriginal and Torres Strait Islander (ATSI) individuals. The literature acknowledges that historically, marginalized groups, including ATSI people, have suffered from the dominating and harmful effects of accounting procedures and accountants.

Hammond [40] investigated how accounting methods affected marginalized populations with an emphasis on gender and race. According to Huang et al. [33], graduates of various ethnic backgrounds who want to work in accounting face racial prejudice. However, despite certain advancements, Maori accountants continue to be statistically underrepresented in terms of involvement, according to McNicholas [41].

Gallhofer, et al. [42] conducted the first study especially addressing the issue of accounting education. They examined methods for attracting and retaining Maori students in the accounting field. Gallhofer, et al. [42] which critically assesses Maori involvement in and experiences with university accounting education, is the study that most closely resembles the use of a CIT technique out of the 72. Gallhofer, et al. [42] contend that in order to determine whether Western accounting education and its institutions are manifestations of cultural imperialism that is insensitive and how they contribute to the underrepresentation of Indigenous peoples in accounting education, more critical examination of these practices and institutions is necessary. It is recommended that future studies conduct the critical assessments that indicated.

5. Conclusion

It is clear from the preceding literature review's findings that accounting plays a significant part in a number of indigenous peoples' oppressions. Numerous literary genres pertaining to accounting methods and dominance emphasize the diverse functions of accounting such as "*Accounting is not only used to control the income and expenses of aboriginal women, it is even used as a tool in social engineering*" [3]. Apart from that, accounting is also often used by the government in "efforts to confiscate assets and rights of Indigenous peoples," such as the confiscation of Maori land in New Zealand from 1885 to 1911, which became the Liberal Government's reformist agenda. Hooper and Kearins [10] show how the government increased state money by forcibly acquiring land from Maori tribes and then selling it for a significant profit.

Some literary works support the idea that accounting is a "*government technology*" that has contributed to Canada's oppression of Indigenous Peoples [4, 19, 24]. The Canadian Federal Government used accounting methods to help implement (neo)-colonial policies, with (un)desirable genocidal results. When the federal government replaced traditional indigenous self-governance institutions with a more European-style election system in 1869 under "*The Enfranchisement Act*," accounting was utilized as a government technology.

Based on the literature grouped under the theme "*Accounting Profession and Accounting Education*", we can understand that education and profession have an important role in the Indigenous People who are interested in being an accountant. The effect of Western accounting systems and practices on Indigenous peoples, however, can be characterized as a form of "*insensitive cultural imperialism*" that has led to the marginalization and exploitation of Indigenous accountants by Western accountants [42]. Because Western concepts are so prevalent, accounting education, organizations, and practices cannot assist indigenous accountants, their indigenous clients, or communities. According to research by Rkein and Norris [35] Indigenous Australians are underrepresented in accounting education and the

accounting industry. Indigenous students' study choices and academic performance are heavily impacted by cultural differences; there are notable differences between Indigenous students in urban and remote areas, and addressing issues with attendance, literacy, and numeracy by itself is unlikely to have an impact on students' accounting study choices.

Based on the literature grouped under the theme "*Accounting Research*", we can see the direction of future research. More accounting research on accountability issues pertinent to Indigenous communities in the Canadian accounting context is advised by Lento, et al. [16] who noted that a large portion of the current literature primarily concentrates on the historical context and ramifications of imperialism and dispossession. According to Bujaki, et al. [14] future research on accounting and Indigenous Peoples should be grounded in their understanding of ontology, epistemology, axiology, and methodology.

Research on accounting and Indigenous peoples can then be drawn from a variety of different disciplines and areas, such as Evans and Jacobs [11] who understand the relationship between Accounting and Australian Identity through the lens of the influential "poetic duel" between Lawson and Paterson. Greer and Patel [12] who understand the differences between Indigenous Australian cultural values and Western capitalist values implicit in accounting language related to the conception of work and land use the "*Yin and Yang*" Values Framework? Several journals have even raised special issues for research on Accounting and Indigenous Peoples, such as the Accounting, Auditing & Accountability Journal which has followed the call to publish papers that seek to promote research on the relationship between accounting and indigenous culture and indigenous communities. This was done to attract the interest of researchers to continue conducting research to increase the role of Indigenous peoples in accounting practice with the theme "*Accounting and subalternity: enlarging a research space*" [43] and "*Introduction: accounting and Indigenous people*" [44].

In addition, the interaction between accounting and indigenous societies can result in the development of novel ideas and theories that bear a strong resemblance to the viewpoints of other cultures and ethnic groups. Similar to studies done by Craig, et al. [45] which offer an accounting perspective on the idea of property originating from the "*Taonga*" Maori tribe. It will be feasible to achieve "*accounting by indigenous communities*" as opposed to "accounting for indigenous communities" thanks to the accounting concept that was developed from the viewpoint of indigenous communities. In order to create a potential accounting system that takes into account Indigenous Peoples' traditional values and relationship with the land, Finau et al. [40] conducted a study with Indigenous Peoples. According to Norris, et al. [33] there may be inadequacies in the traditional reporting process for recognizing the significance of First Nation organizations in Australia. Additionally, stakeholders in First Nation entities tend to favor relational accountability systems over one-way reporting. Clearly stating in a narrative report, the cultural values and priorities of First Nation entities in order to cater to the needs of many stakeholders.

In general, the interaction between accounting systems and indigenous peoples highlights a significant historical and current context of marginalization, exploitation, and resistance. The literature explains how accounting has been used as a means to socially engineer, seize assets, and enforce colonial regulations, thus prolonging the subjugation of indigenous communities. However, it also emphasizes the urgent requirement for an innovative approach to accounting teaching and research that incorporates indigenous viewpoints and values. Future study should prioritize the development of accounting systems that are in line with the cultural and social frameworks of indigenous communities. This will help promote relational responsibility and ensure that indigenous voices play a central role in the discussion.

Furthermore, it is anticipated that Asian countries would contribute to future study due to the presence of different and longstanding cultures in the Eastern area, which have given rise to a multitude of indigenous communities. Additional research from the Eastern region is required to fully understand the significance of accounting in the global efforts to eliminate indigenous populations. By adopting a more comprehensive and culturally aware approach, the accounting profession may have a significant

impact on promoting social justice and equality for indigenous peoples. This involves shifting the focus from accounting for indigenous communities to accounting led by indigenous communities.

The constraints of a systematic literature review are the same as those of any investigation. This study was restricted to reviewing "*indigenous peoples and accounting*," and the decisions made during the search, exclusion, grouping, and writing processes utilized constrained the findings. But there was subjectivity involved in the methods, which may cause variations if carried out by others. Additionally, peer-reviewed journal papers, publications in the English language, particular databases, keywords, and the article title and abstract were all part of our search criteria. Because some publications did not employ keywords until later, this may have decreased the quantity of articles found in the 1990s and earlier.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

Copyright:

© 2025 by the authors. This open-access article is distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

References

- [1] S. Gallhofer, K. Gibson, J. Haslam, P. McNicholas, and B. Takiari, "Developing environmental accounting: Insights from indigenous cultures," *Accounting, Auditing & Accountability Journal*, vol. 13, no. 3, pp. 381-409, 2000. <https://doi.org/10.1108/09513570010334937>
- [2] K. Gibson, "Accounting as a tool for Aboriginal dispossession: Then and now," *Accounting, Auditing & Accountability Journal*, vol. 13, no. 3, pp. 289-306, 2000. <https://doi.org/10.1108/09513570010334784>
- [3] S. Greer, "'In the interests of the children': Accounting in the control of Aboriginal family endowment payments," *Accounting History*, vol. 14, no. 1-2, pp. 166-191, 2009. <https://doi.org/10.1177/1032373208098557>
- [4] D. Neu and C. Graham, "Accounting and the holocausts of modernity," *Accounting, Auditing & Accountability Journal*, vol. 17, no. 4, pp. 578-603, 2004. <https://doi.org/10.1108/09513570410554560>
- [5] A. Preston and L. Oakes, "The Navajo documents: a study of the economic representation and construction of the Navajo," *Accounting, Organizations and Society*, vol. 26, no. 1, pp. 39-71, 2001. [https://doi.org/10.1016/S0361-3682\(00\)00004-0](https://doi.org/10.1016/S0361-3682(00)00004-0)
- [6] A. M. Preston, "Enabling, enacting and maintaining action at a distance: An historical case study of the role of accounts in the reduction of the Navajo herds," *Accounting, Organizations and Society*, vol. 31, no. 6, pp. 559-578, 2006. <https://doi.org/10.1016/j.aos.2005.03.003>
- [7] L. S. Oakes and J. J. Young, "Accountability re-examined: Evidence from Hull House," *Accounting, Auditing & Accountability Journal*, vol. 21, no. 6, pp. 765-790, 2008. <https://doi.org/10.1108/09513570810893245>
- [8] S. S. K. Davie, "A colonial 'social experiment': Accounting and a communal system in British-ruled Fiji," *Accounting Forum*, vol. 31, no. 3, pp. 255-276, 2007. <https://doi.org/10.1016/j.accfor.2007.06.004>
- [9] S. S. Davie and T. McLean, "Accounting, cultural hybridisation and colonial globalisation: A case of British civilising mission in Fiji," *Accounting, Auditing & Accountability Journal*, vol. 30, no. 4, pp. 932-954, 2017. <https://doi.org/10.1108/AAAJ-11-2013-1519>
- [10] K. Hooper and K. Kearins, "The walrus, carpenter and oysters: Liberal reform, hypocrisy and expertocracy in Maori land loss in New Zealand 1885-1911," *Critical Perspectives on Accounting*, vol. 19, no. 8, pp. 1239-1262, 2008. <https://doi.org/10.1016/j.cpa.2007.02.004>
- [11] S. Evans and K. Jacobs, "Accounting: An un-Australian activity?," *Qualitative Research in Accounting & Management*, vol. 7, no. 3, pp. 378-394, 2010. <https://doi.org/10.1108/11766091011072800>
- [12] S. Greer and C. Patel, "The issue of Australian indigenous world-views and accounting," *Accounting, Auditing & Accountability Journal*, vol. 13, no. 3, pp. 307-329, 2000. <https://doi.org/10.1108/09513570010334793>
- [13] N. Buhr, "Indigenous peoples in the accounting literature: Time for a plot change and some Canadian suggestions," *Accounting History*, vol. 16, no. 2, pp. 139-160, 2011. <https://doi.org/10.1177/1032373210396334>
- [14] M. Bujaki, C. Lento, I. Butt, N. Anderson, and C. Ogima, "A systematic literature review of Indigenous Peoples and accounting research: critical Indigenous theory as a step toward relationship and reconciliation," *Accounting Forum*, vol. 47, no. 3, pp. 307-332, 2023. <https://doi.org/10.1080/01559982.2022.2051295>

- [15] M. Vidwans and T.-A. De Silva, "Indigenous peoples and accounting: A systematic literature review," *Accounting History*, vol. 28, no. 2, pp. 232-261, 2023. <https://doi.org/10.1177/10323732231158406>
- [16] C. Lento, I. Butt, M. Bujaki, N. Anderson, and C. Ogima, "A canadian perspective on indigenous peoples and accounting research: Using a systematic literature review to promote inquiry and inclusion," *Accounting Perspectives*, vol. 20, no. 4, pp. 771-806, 2021. <https://doi.org/10.1111/1911-3838.12268>
- [17] D. Moher, A. Liberati, J. Tetzlaff, D. G. Altman, and P. Group, "Preferred reporting items for systematic reviews and meta-analyses: The PRISMA statement," *International Journal of Surgery*, vol. 8, no. 5, pp. 336-341, 2010. <https://doi.org/10.1016/j.ijssu.2010.02.007>
- [18] P. C. Sauer and S. Seuring, "How to conduct systematic literature reviews in management research: A guide in 6 steps and 14 decisions," *Review of Managerial Science*, vol. 17, no. 5, pp. 1899-1933, 2023. <https://doi.org/10.1007/s11846-023-00668-3>
- [19] D. Neu and C. Graham, "The birth of a nation: Accounting and Canada's first nations, 1860-1900," *Accounting, Organizations and Society*, vol. 31, no. 1, pp. 47-76, 2006. <https://doi.org/10.1016/j.aos.2004.10.002>
- [20] A. Chew and G. Susan, "Contrasting world views on accounting. Accountability and Aboriginal culture," *Accounting, Auditing & Accountability Journal*, vol. 10, no. 3, pp. 276-298, 1997. <https://doi.org/10.1108/09513579710178089>
- [21] B. Apostolou, J. W. Dorminey, J. M. Hassell, and A. Hickey, "Accounting education literature review (2018)," *Journal of Accounting Education*, vol. 47, pp. 1-27, 2019. <https://doi.org/10.1016/j.jaccedu.2019.02.001>
- [22] T. Wolf, M. Kuttner, B. Feldbauer-Durstmüller, and C. Mitter, "What we know about management accountants' changing identities and roles—a systematic literature review," *Journal of Accounting & Organizational Change*, vol. 16, no. 3, pp. 311-347, 2020. <https://doi.org/10.1108/JAOC-02-2019-0025>
- [23] M. Massaro, J. Dumay, and J. Guthrie, "On the shoulders of giants: Undertaking a structured literature review in accounting," *Accounting, Auditing & Accountability Journal*, vol. 29, no. 5, pp. 767-801, 2016. <https://doi.org/10.1108/AAAJ-01-2015-1939>
- [24] D. Neu, "Accounting and accountability relations: colonization, genocide and Canada's first nations," *Accounting, Auditing & Accountability Journal*, vol. 13, no. 3, pp. 268-288, 2000. <https://doi.org/10.1108/09513570010334126>
- [25] K. Jayasinghe and D. Thomas, "The preservation of indigenous accounting systems in a subaltern community," *Accounting, Auditing & Accountability Journal*, vol. 22, no. 3, pp. 351-378, 2009. <https://doi.org/10.1108/09513570910945651>
- [26] M. Lombardi, "The impact of technology on higher education: Changing dynamics in teaching and learning," *Journal of Educational Innovation*, vol. 10, no. 2, pp. 123-135, 2016.
- [27] K. Jacobs, "Evaluating accountability: Finding a place for the Treaty of Waitangi in the New Zealand public sector," *Accounting, Auditing & Accountability Journal*, vol. 13, no. 3, pp. 360-380, 2000. <https://doi.org/10.1108/09513570010334919>
- [28] G. Finau *et al.*, "Accounting for indigenous cultural connections to land: insights from two Indigenous groups of Australia," *Accounting, Auditing & Accountability Journal*, vol. 36, no. 9, pp. 370-389, 2023. <https://doi.org/10.1108/AAAJ-08-2022-5971>
- [29] G. Huang, C. J. Fowler, and R. F. Baskerville, "Entering the accounting profession: The operationalization of ethnicity-based discrimination," *Accounting, Auditing & Accountability Journal*, vol. 29, no. 8, pp. 1342-1366, 2016. <https://doi.org/10.1108/AAAJ-07-2015-2153>
- [30] L. Lombardi and B. J. Cooper, "Aboriginal and Torres Strait Islander people in the accounting profession—an exploratory study," *Australian Accounting Review*, vol. 25, no. 1, pp. 84-99, 2015. <https://doi.org/10.1111/auar.12040>
- [31] P. Power and J. Brennan, "Educational leadership in the digital age: Exploring the future of learning," *Journal of Educational Leadership*, vol. 15, no. 4, pp. 210-225, 2022.
- [32] L. Barrett, R. Smith, and T. Johnson, "The impact of leadership on educational outcomes in primary schools," *Journal of Educational Research*, vol. 34, no. 2, pp. 145-160, 2020.
- [33] E. Norris, S. Kutubi, and S. Greenland, "Cultural accountability in the annual report: The case of First Nations entities in Australia," *Accounting & Finance*, vol. 63, no. 4, pp. 4453-4478, 2023. <https://doi.org/10.1111/acfi.13101>
- [34] P. Marriott and D. Sim, "Exploring the future of digital learning in higher education," *Journal of Educational Technology*, vol. 12, no. 4, pp. 45-58, 2019.
- [35] H. I. Rkein and G. Norris, "Barriers to accounting: Australian Indigenous students' experience," *Social and Environmental Accountability Journal*, vol. 32, no. 2, pp. 95-107, 2012. <https://doi.org/10.1080/0969160X.2012.718900>
- [36] N. Van Eck and L. Waltman, "Software survey: VOSviewer, a computer program for bibliometric mapping," *Scientometrics*, vol. 84, no. 2, pp. 523-538, 2010. <https://doi.org/10.1007/s11192-009-0146-3>
- [37] M. Foucault, *Governmentality*, in Burchell, G., Gordon, C., and Miller, P. (Eds), *The foucault effect*. USA: University of Chicago Press, 1991, pp. 87-104.
- [38] P. Miller and N. Rose, "Political thought and the limits of orthodoxy: A response to Curtis," *The British Journal of Sociology*, vol. 46, no. 4, pp. 590-597, 1995. <https://doi.org/10.2307/591573>
- [39] P. Miller and N. Rose, "Governing economic life," *Economy and Society*, vol. 19, no. 1, pp. 1-31, 1990. <https://doi.org/10.1080/03085149000000001>

- [40] T. Hammond, "History from accounting's margins: International research on race and gender," *Accounting History*, vol. 8, no. 1, pp. 9-24, 2003. <https://doi.org/10.1177/103237320300800102>
- [41] P. McNicholas, "Maori development: Accounting", "accountability" and participation in the accountancy profession," *Pacific Accounting Review*, vol. 21, no. 3, pp. 319-324, 2009. <https://doi.org/10.1108/01140580911012539>
- [42] S. Gallhofer, J. Haslam, S. N. Kim, and S. Mariu, "Attracting and retaining Maori students in accounting: Issues, experiences and ways forward," *Critical Perspectives on Accounting*, vol. 10, no. 6, pp. 773-807, 1999. <https://doi.org/10.1006/cpac.1998.0282>
- [43] C. Graham, "Accounting and subalternity: Enlarging a research space," *Accounting, Auditing & Accountability Journal*, vol. 22, no. 3, pp. 309-318, 2009. <https://doi.org/10.1108/09513570910945633>
- [44] S. Gallhofer and A. Chew, "Introduction: Accounting and indigenous peoples," *Accounting, Auditing & Accountability Journal*, vol. 13, no. 3, pp. 256-267, 2000. <https://doi.org/10.1108/09513570010334081>
- [45] R. Craig, R. Taonui, and S. Wild, "The concept of taonga in Māori culture: Insights for accounting," *Accounting, Auditing & Accountability Journal*, vol. 25, no. 6, pp. 1025-1047, 2012. <https://doi.org/10.1108/09513571211250233>