

Land, land banks and land back: Accounting, social reproduction and Indigenous resurgence

EPA: Economy and Space

1–18

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DOI: 10.1177/0308518X211060842

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Abstract

This paper situates Indigenous social reproduction as a duality; as both a site of primitive accumulation and as a critical, resurgent, land-based practice. Drawing on three distinct cases from British Columbia, Canada, Aotearoa New Zealand and Bua, Fiji, we illustrate how accounting techniques can be a key mechanism with which Indigenous modes of life are brought to the market and are often foundational to the establishment of markets. We argue that accounting practices operate at the vanguard of primitive accumulation by extracting once *invaluable* outsides (e.g. Indigenous land and bodies) and rendering these either *valuable* or *valueless* for the social reproduction of settler society. The commodification of Indigenous social reproduction sustains the conditions that enable capitalism to flourish through primitive accumulation. However, we privilege Indigenous agency, resistance and resurgence in our analysis to illustrate that these techniques of commodification through accounting are not inevitable. They are resisted or wielded towards Indigenous alternatives at every point.

Keywords

Indigenous, accounting, social reproduction, land back

Introduction

This study situates Indigenous social reproduction as a duality. It is both a site of primitive accumulation, and a site of critical, resurgent, land-based relations. To illustrate the first site, we explore

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the role of accounting in the dispossession of Indigenous lands, bodies and self-determining authority. We define accounting as the mediation of relationships through numerical, monetarized calculations and techniques (Neu, 2000). We argue that accounting practices operate at the vanguard of primitive accumulation by extracting once *invaluable* outsiders (Indigenous lands and bodies) and rendering these *as of value* or *valueless* in the service of the social reproduction of settler society. To illustrate the second site, we draw from Indigenous feminist thought and praxis around land as a social relationship to underscore ongoing resistance to primitive accumulation. We illustrate this duality by exploring three distinct empirical cases. These three cases - British Columbia in Canada, Te Waipounamu in Aotearoa New Zealand, and Bua in Fiji - are connected by Te Moana nui a Kiwa (The Pacific Ocean). Our work is grounded in where we are from and how we are positioned, and we have come to each of these studies as a way to better understand that grounding. Author One (Ngāi Tahu/Pākehā) works in the Ngāi Tahu takiwā, Author Two (iTaukei - Indigenous Fijian) works on muwinina Country and Author Three (Hungarian Jewish and Dutch settler) works on unceded ʻmāθkwəy̓əm, Skwxwú7mesh, and səliwətaʔ territories.

Our cases demonstrate how accounting techniques play a key role in the social reproduction of settler society through the dispossession and commodification of Indigenous lands and lives. We emphasize that Indigenous lands and lifeways are not just brought to the market but are often foundational to the establishment of markets themselves. In these cases, the marketization of Indigenous social reproduction is not a *new* frontier of accumulation by dispossession but is a *next* mutation of primitive accumulation that secures and sustains the conditions that enable capitalism to flourish (Meehan and Strauss, 2015). In the first part of the paper, we explore the duality of Indigenous social reproduction as a site of primitive accumulation and as a site of land-based relations (Bhattacharya, 2017; Goeman, 2008, 2017; Hall, 2016; Hill, 2017; Simpson, 2011). We do this in part to push back against the temporality inherent in referencing social reproduction as a “new frontier” for accumulation (Meehan and Strauss, 2015). Instead, we ask: what happens to social reproduction when it is not time but land that is sought? We draw heavily from Indigenous and especially Indigenous feminist thought to address this question. In Part Two, we turn to our three cases to elucidate the connections between historical and contemporary forms of dispossession and the commodification of Indigenous lands through accounting techniques. By building on existing critical accounting studies, we demonstrate that the commodification of Indigenous social reproduction needs to be analysed as part of a long genealogy of dispossession that takes primitive accumulation seriously. Finally, we turn to situating Indigenous social reproduction within understandings of land as a social relationship, privileging Indigenous alternatives in bringing, or refusing to bring, life’s work to the market. This final part is essential to our intervention as it builds on enduring traditions of Indigenous resistance and resurgence to offer alternatives to the inevitability of the total marketization of Indigenous social reproduction.

Part I: It’s all about the land

Primitive accumulation and accounting

The coining of primitive accumulation is often attributed to Marx, with the final six chapters of Capital Volume One dedicated to exploring his sketch of ‘so-called primitive accumulation’. But the genesis of the term began with Adam Smith’s assertion that “the accumulation of stock must, in the nature of things, be previous to the division of labour” based on *previous accumulation* where some work harder than others to build wealth and the less hard workers accept wages (Smith, 1776/2008: 160). Marx translated Smith’s word “previous” into

“*ursprünglich*” which Marx’s translators translated back into English as “primitive” (Perelman, 2000: 25).

Marx rejected Smith’s idyllic and peaceful portrayal of primitive accumulation to draw attention to the actual historical experience. To lay bare the origins of capitalism, he analysed the divorcing of people from their means of production. His portrayal illustrates that many people did not enthusiastically engage in wage labour as long as they had alternatives. These alternatives had to be destroyed. Primitive accumulation has been likened to cutting through modes of life like a pair of scissors. With the first blade undermining autonomous self-provision, and the second blade implementing a system to prevent people from finding survival strategies outside of wage-labour. That is, dispossession and enclosure as one blade, and proletarianization as the other (Coulthard, 2014; Perelman, 2000).

A large portion of Marx’s sketch is a close engagement with the ‘systematic colonization’ of Edward Gibbon Wakefield, a key figure in the colonization of New Zealand and South Australia. Marx argues that Wakefield considered that the impulse for Indigenous Peoples to expropriate themselves from their own means of production (land) is so non-existent that slavery is the sole natural basis of colonial wealth (Marx, 1867/2013: 538). Wakefield says that land (capital) is so ‘abundant’ in the colonies that neither new settlers nor Indigenous Peoples will voluntarily work for a wage when they can obtain their own land and work it themselves. This means that dependence of the labourer on the capitalist must be artificially created. The artificial means through which to create this dependency, Wakefield argues, is for the State to put an artificial price on the ‘virgin soil’ independent of the laws of supply and demand (Marx, 1867/2013). This artificial price is a ransom that the labourer must pay the capitalist to retire from wage labour to the land. Rather than the overt violence we tend to associate with primitive accumulation, this ‘artificial price’ requires accounting techniques.

It has long been established that accounting techniques are far from neutral, technical exercises. These, along with their practitioners, have been demonstrably implicated in systems of exploitation (see e.g. Davie, 2000; Hooper and Kearins, 2003; Neu, 2000). Critical accounting scholar, Dean Neu (2000: 270) refers to accounting as the mediation of relationships through “numerical, monetarized calculations and techniques”. Based on this definition, a broad role for critical accounting can be seen as foregrounding the assumptions and taken for granted values that lie behind accounting (Broadbent, 2002). One established and slowly growing field of research within critical accounting is the role of accountants and accounting in colonialism (Davie, 2000; Hooper and Kearins, 2003; Neu, 2000). While an inspiration for us, the historical nature of the majority of studies in this nascent field situate colonialism and dispossession as temporally fixed, concealing the ongoing nature of capitalist accumulation. Historical techniques of accounting for dispossession are ongoing. Finau et al. (2019) point out how accounting techniques similar to those used in Canada and New Zealand throughout the 19th century were deployed in Papua New Guinea within the last decade. At the same time, Indigenous agency and alternatives have been obscured in this literature (Buhr, 2011). It is in contrasting these alternatives with primitive accumulation via accounting that we turn to next.

Indigenous social reproduction: Land as a relationship

The relationship between reproduction and production within, against and beyond capitalism is contested across perspectives and disciplines. In their introduction to *Life’s Work*, Mitchell, Marston and Katz argue that reproduction is fundamentally about “how we live” (Mitchell et al., 2003: 416). Life’s work is described as an amalgam of practices and social relations that ensure survival (Mitchell et al., 2003: 425). Recently, Sturman (2021) has drawn together a number of perspectives on social reproduction to situate the climate crisis as a crisis of capitalism, while paying

attention to both the commodification of social reproduction during colonization, and the potential for de-commodification as part of decolonizing efforts. Sturman argues that both the reproduction of labour-power and ecological reproduction are fundamental to capitalist production as pre-conditions of its success. Drawing heavily from Mellor (1997) who describes relations of production, reproduction and non-human nature as “interlinked material bases of human society” (p. 256), Sturman concludes that “exploitation of the worker and the appropriation of socially reproductive labour and non-human natures thus exist side by side as the mechanisms pulling raw use-values into capital’s nexus and spitting them out in the form of commodities and surplus value” (p. 45).

Putting strands of critical feminist studies into conversation, Sturman (2021) argues that Federici (2012) considers reproductive labour to be productive as it supports workers as commodity and therefore contributes to exchange value. In contrast, Ferguson (2020) argues that social reproduction produces things that support life (not capital) in the first instance. Thus, social reproduction forms a site of resistance through its ability to withdraw from capitalist production, but also through the horizons it opens up within, against and beyond colonial-capitalism. Value and values emerge as a unifying analytical framework to explore the intersection of struggles for decommodification and decolonization (Sturman, 2021). Because of this, Sturman argues for a commitment to a full plurality of labour ecologies involved in social reproduction within, against and beyond capitalist production, including Indigenous lifeways, as central to alternative projects.

Yellowknives Dene theorist Glen Coulthard (2014) updates Marx’s primitive accumulation for a settler colonial context, attending to the dispossession of Indigenous People’s space (land/capital) and time (labour-exploitation) to examine the settler colonial relation on its own terms. Coulthard (2014) writes that “although primitive accumulation no longer appears to require the openly violent dispossession of Indigenous communities and their entire land and resource base, it does demand that both remain open for exploitation and capitalist development” (Coulthard, 2014: 77). Although the means of primitive accumulation have changed over time from overtly violent to colonial hierarchies of recognition, the ends are effectively the same; access to Indigenous lands for state formation, settlement and capitalist development (Coulthard, 2014: 125). Settler colonialism is thus a structure rather than an event, which seeks to dispossess Indigenous Peoples of their lands, life, and self-governing authority. However, anti-colonial struggles are not only *for* land, but are deeply informed by reciprocal relationships *with* land (Armstrong, 1997; Coulthard, 2014; Daigle, 2016; Estes, 2019; Hogan, 1995; Kimmerer, 2013; Simpson, 2017). Land is a relationship, “a system of reciprocal relations and obligations” (Coulthard, 2014: 13) and this relationship is affirmed not only at a Nation-based level but also within families, kinship networks, and individuals (Goeman, 2008; Grace, 1986; Hall, 2016; Hill, 2017; Maracle, 1988; Simpson, 2011; Zitkala-Ša, 1924). It is this understanding of land as a relationship, emerging out of Indigenous and especially Indigenous feminist thought and praxis that forms the crux of our argument. In an Indigenous context, social reproduction cannot be separated from land, and this unearths the duality, where it is both a site of primitive accumulation, and a site of Indigenous land-based alternatives.

Kwagu’l scholar Sarah Hunt argues that although Coulthard (2014) rightfully calls for the scaling up of land-based relationalities towards a transformation of colonial economies, the “realities of gendered violence demand that we work in both directions, scaling resurgent actions down to the intimate level of our everyday relations at the same time” (Hunt, in Hallenbeck et al., 2016: 113). Hunt further argues that the divide between macro and micro scales is colonial and that a decolonial politics necessarily collapses this scalar divide. In attending to the intimate, everyday embodied experiences of settler colonial violence and its resistance, Indigenous feminists have long insisted that settler colonialism is fundamentally gendered (Million, 2013; Nason, 2014; Simpson, 2016; Suzack, 2010). The social reproductive labour of Indigenous women is what has

been directly targeted by settler colonial logics of elimination. Across settler colonies, the brutal legacies of schooling systems, the ongoing epidemic of violence against Indigenous women, and the disproportionate incarceration of Indigenous Peoples, and especially women, are all part of a logic of elimination aimed at the social reproduction of Indigenous Nations (Goeman, 2017; Hall, 2016; Lawrence, 2004). The dispossession of Indigenous women from their homelands fundamentally aims to destabilize Indigenous political orders, which are necessarily and intricately tied to land (Hill, 2017; Lawrence, 2004; Simpson, 2014, 2017). Scale collapses into territory so that “these sites of resurgence and recognition are not separate, but unfold in the same spaces, within our territories, in relation to the same people, on the same bodies” (Hunt, in Hallenbeck et al., 2016: 113). Within this context, questions of gendered dispossession and primitive accumulation become central to the conversation about Indigenous social reproduction and have much to contribute to the current scholarly work on the commodification of social reproduction. We turn to this next, with accounting techniques foregrounded in our analysis.

Part 2: Accounting and dispossession: Rendering Indigenous lands and lifeways valuable or valueless

Dispossession via accounting techniques is ongoing and occurs at a range of scales. We trace these perpetual logics through three distinct cases. Firstly, in British Columbia we look to the role of accounting in the gendering of Indigenous bodies and the dispossession of Indigenous lands. Secondly, in Te Waipounamu, New Zealand we draw links between the historical dispossession of land, and the contemporary settlement of this dispossession as a means of further commodifying land. In the third we explore the contemporary practice of land banking in Bua, Fiji which we recognise as a ‘next’ form of enclosure. In all of these cases we highlight accounting practices that transform profound relationships between people and place into commodities. We illustrate that accounting practices operate at the vanguard of primitive accumulation by extracting once *invaluable* outsiders (e.g. Indigenous lands, bodies, and self-determining authority) and rendering these either *valuable* or *valueless* depending on their exchange value within capitalist practices. By using ‘vanguard’ we do not want to diminish or obscure violent features of primitive accumulation, but we argue that accounting techniques represent a rendering ‘frontier’ which advances across space and time transforming Indigenous use values into capitalist exchange values. In this way, Indigenous lifeways are brought to the market, or are foundational to the genesis of markets.

The McKenna McBride commission, gender, and dispossession

This case draws on the McKenna McBride commission to look at the role of accounting in the gendering of Indigenous bodies and the dispossession of Indigenous lands. We show how enumeration as an accounting technique simultaneously secured land for settlement and imposed a heteropatriarchal system of surveillance. This argument builds on previous work exploring accounting and gender that seeks to open-up accounting to multiplicity, while recognizing its role in closing off and othering (Cooper, 1992). For example, Davie (2017) explores imperial gender relations in colonial plantations and finds that notions of cost became linked to ‘marriageable women’. Accounting became implicated in colonial attempts to reduce women to particular roles (Davie, 2017). While much has been written about the Commission, from a variety of disciplines, the interconnection between accounting, the gendering of Indigenous bodies, and the dispossession of land has gone untheorized. Yet, as we show below, accounting was essential to the creation and enforcement

of gender-based laws and occlusions which in turn worked to bring Indigenous lives to the market, and to establish new markets.

The McKenna-McBride Commission operated throughout the Province of British Columbia from 1913–1916. It is widely regarded as central to ensuring the dispossession of Indigenous land in the province (Harris, 2002, 2008; Smith, 2009). Commissioners travelled throughout the province to evaluate the size and contents of existing reserves, listen to testimony, and ultimately determine if a reserve should be created, enlarged, reduced, or sold (Harris, 2008). The ultimate goal was to free up land for settlement and sell reserve lands determined to be in ‘excess’ of what Indigenous Nations needed to survive (Smith, 2009). Thousands of pages of testimony were transcribed and translated into tables of data. In the final reports of the Commission, these tables include values for every single piece of Indigenous land surveyed by the commission. In addition, 253 exhibits were submitted as evidence by Indigenous Peoples and those who testified. Kept in archives, these exhibits are not widely available.

The Commissioners made sure that each Chief gave them accurate accounts of how many men, women, and children resided in each reserve. Many of these accounts were submitted as exhibits and then confirmed in the testimonies, where Commissioners asked for further elaboration, including information on marital status. Importantly, the slippage between the evidence submitted by Indigenous Nations and that which appears in the final Commission transcripts reveals the enmeshings of accounting, gender, and dispossession. For example, “Exhibit B35” is a handwritten list of all the families of Xwémalhkwu. The list is filled from top to bottom with names, carefully compiled and written out in full. Yet, when this exhibit is entered into the public record of the Commission, all the names are collapsed into one number: the number of families living in Xwémalhkwu. In Chilliwack, Ts’elxweyeqw territory, the names of every member of the Nation were submitted to the Commission. When transcribed into the public record, the names of the Indigenous women are removed and replaced with “wife”. In other places, names are entirely erased, replaced with population numbers and divided between men and women, or between “heads of families”, “widows” and “orphans”.

Enumeration within the Commission was central to a settler heteropatriarchal project of making common sense (Mitchell et al., 2003: 41). “Accounting and accountability mechanisms helped colonial powers translate colonial objectives into practice” (Neu, 2000: 269). In the case of the Commission, accounting techniques worked to sediment the nuclear family as a system of organization, undermining Indigenous understandings of gender, family structures and governance, enabling the reproduction of a settler colonial heteropatriarchal capitalist society (Byrd, 2017; Munro, Forthcoming). Crucially, while Indigenous lands were being assigned value in order to be dispossessed, Indigenous bodies were being gendered and relational networks reconfigured. The gendering and subsequent erasure of women from the commission’s valuing of land reinforced gender-based laws governing property. Indigenous women were not allowed to cultivate land, own land, boats, nets, or hold oyster leases. Ultimately, this twinned imperative of eroding Indigenous women’s authority and foreclosing their social reproductive land-based practices frayed Indigenous women’s connections to land and ‘freed’ up their labour for work, first in the salmon canneries, and later in other industries (Raibmon, 2006; Williams, 2012).

Ngāi Tahu, tenths, and the corporate form

In this section we trace the historical dispossession of Ngāi Tahu lands, resources and self-determining authority through to the contemporary ‘settlement’ of this grievance. Critics have argued that the modern treaty settlement process narrows the parameters within which Ngāi Tahu and other Indigenous Peoples practice self-determination (Barber, 2020; Mikaere, 2011; Scobie et al., 2020; Stevens, 2016). Accounting logics used within this settlement process enable

the quantification of multifaceted aspects of loss experienced through colonization - land, bodies and self-determining authority - and render compensation for that loss into a financialized form. A number of studies have already explored the role of accounting techniques in the dispossession of Māori land around different sites of Aotearoa New Zealand. The studies by Hooper and Kearins (2003; 2004) highlight the nexus between the State and the dispossession of Māori land. They reveal that accounting and taxation rendered life and land as commodities, facilitating Māori dispossession and establishing markets through Crown authority.

Ngāi Tahu are an Indigenous Māori grouping in the south of Aotearoa New Zealand. Between 1844 and 1864, the Crown purchased 34.5 million acres of land in a series of ten land purchases from Ngāi Tahu. Among other details, Ngāi Tahu believed that one tenth (“tenths”) of each purchase would be reserved for them to live and would guarantee a ‘stake’ in the capitalization of the country (Fisher, 2020). ‘Tenths’ was a general New Zealand Company (NZC) policy with similar arrangements in other NZC settlements. The NZC was established by Edward Gibbon Wakefield based on a business model following his theory of systematic colonization. The Crown did not allocate this land, nor did they pay a fair price. The Crown also failed to ensure that Ngāi Tahu had access to the food sources, schools and hospitals that they were promised. The first grievance against these land purchases was made by Matiaha Tiramorehu in 1849 by way of petition to Lieutenant-Governor Eyre, followed by a letter to Queen Victoria in 1857. This letter, and generations to follow of petitions, claims, commissions, hearings and settlements resulted in the latest round of settlements in the 1990s. A key part of this grievance was Ngāi Tahu’s ‘tenths’ principle, and although the Waitangi Tribunal found against Ngāi Tahu on the issue of tenths, they still concluded that the Crown acted “unconscionably and in repeated breach of the Treaty of Waitangi” (Waitangi Tribunal, 1991).

The *Ngāi Tahu Claims Settlement Act 1998* contained an Economic Redress Package which included cash and specific mechanisms to provide Ngāi Tahu with the “capacity, right, and opportunity to re-establish its tribal base” (TRoNT, n.d). In addition, part of the settlement processes resulted in the *Te Runanga o Ngai Tahu Act 1996*, which recognised the independent legal personality of Te Rūnanga o Ngāi Tahu (TRoNT), with a constitution that is not subject to political interference by the Crown (O’Regan, 2017). TRoNT was established as an organization to manage and distribute the settlement across generations. During the negotiations, many accounting techniques were used including a ‘fiscal envelope policy’ imposed by the Crown, and ‘quantification of loss’ and a ‘relativity clause’ wielded by Ngāi Tahu and supporters within, and to push beyond, the parameters set by the Crown (Fisher, 2020). The ‘fiscal envelope’, for example, was introduced by the Crown in 1994 and stated that the total value of all Treaty settlements throughout the country would be NZ\$1 billion in 1994 terms. The fiscal cap established a financialized parameter around the ‘value’ of these settlements of grievance in the contemporary framework (Fisher, 2020). Although this controversial cap was eventually dropped, the \$170 million maximum established within this policy has embedded the financial limits of settlements. These techniques in part contributed to a particular financialized framework in which the Crown expected Ngāi Tahu would practice rangatiratanga (self-determination).

Ngāi Tahu scholar Simon Barber draws connections between the Crown purchases, subsequent colonial policy, the settlement of grievances, and the resulting corporate form with the ‘systematic colonization’ of Edward Gibbon Wakefield. He argues that Ngāi Tahu were in “the laboratory for Wakefield’s experiments in colonisation” resulting in Ngāi Tahu effectively funding their own colonization (Barber, 2020, see also Waitangi Tribunal, 1991). The alienation and commodification of Ngāi Tahu lands was foundational to the establishment of a market for land in Aotearoa New Zealand. These connections are deeply important, given Marx’s sketch of primitive accumulation being a direct engagement with Wakefield’s ideas, and the contemporary context of Ngāi Tahu’s corporate form being, in Barber’s framing, a continuation of colonization with the corporatization

of the iwi supported by the breakdown of traditional structures (Barber, 2020: 244). Ani Mikaere (Ngāti Raukawa, Ngāti Porou) conceptualizes the assimilative thrust of modern Treaty Settlements as the trading of a profound relationship with land and sea for cash towards both assimilatory and divisive ends, which at the same time create structures preventing further rangatiratanga in the future (Mikaere, 2011). Michael Stevens (Ngāi Tahu) argues that settlements have simply re-inscribed the existing power culture and that whether Māori economic power might translate into autonomy and independence in the long-term is unclear since TRoNT's options are structurally constrained (Stevens, 2016).

For Ngāi Tahu, rangatiratanga represents the ability to self-determine Indigenous social reproduction. These critiques of modern Treaty settlements and the structures that emerge suggest a rendering of common sense that reduces rangatiratanga, and all its possibilities, to financial autonomy. Accounting techniques imposed by the Crown such as 'fiscal envelopes' render life and land technical, transforming life's work into accounting numbers. The critiques from Māori scholars pressure both the Crown and Māori organizations to push back against this quantification of land-based relationalities.

Land banking in Fiji

In this section we examine the contemporary case of Fiji's land bank, highlighting the role of accounting in the alienation and commodification of land from Indigenous Peoples. We illustrate how accounting techniques reify individualized financial distribution and show how these techniques reframe Indigenous relationships with land and value, ultimately replacing traditional Indigenous hierarchies and networks of reciprocity with quantified financial scales. The 'dark history' of accounting, land and Indigenous dispossession in Fiji has been assembled by Fijian scholar Shanta Davie (2000; 2017). Davie (2000) argues that calculative practices and accounting rationalities were used by the British to establish allegiances with the ruling Fijian chiefly elite to exploit both human and capital resources. "The financial numbers so constructed were manipulated by competing imperialists for general reasons of colonial economy and control, and in particular for land acquisition exigencies of capitalistic enterprise in Fiji" (Davie, 2000: 339). Davie's work has provided a detailed history of accounting's role in the expansion and maintenance of the British empire through the domination and dispossession of Indigenous lands, bodies and self-determining authority. We build on these historical studies by highlighting a continuation of these processes in the contemporary context.

The majority of land in Fiji remains under the customary stewardship of Indigenous landholders (Ben and Gounder, 2019). During the colonial period, these customary lands, traditionally governed according to *vaka-vanua* (way of the land) were placed into a hybrid 'trust' model to hold parcels of land for Indigenous landholders, while its use was marketized through long-term leases (Ben and Gounder, 2019). Trusts acted as intermediaries between landholders and potential lessors, while the lands remained collectively held and managed through customary social structures (Ben and Gounder, 2019). The current government of Fiji came to power through a 2006 military coup and has since introduced a number of wide-ranging neoliberal reforms, including the Land Bank. Land banks are a popular means for governments to identify "idle" land to be converted into a more 'productive' form (Ben and Gounder, 2019). Landowners are invited to deposit their customary land in the Land Bank and the Ministry of Lands in turn actively "markets" the land to potential investors. The first lease was issued under the Land Bank in 2011 to an international mining company in the province of Bua. While initially hailed as a success by the government, issues relating to environmental pollution and social tensions were raised by Indigenous landholders. These concerns were brought to parliament by opposition members and a special committee was subsequently formed to investigate.

We obtained a copy of the audited financial statements for the clan that had leased the most land to the mining company. The financial statements were prepared for the landowning trusts and were based on Generally Accepted Accounting Principles in Fiji. According to an auditor, the financial statements were prepared by a third party because the clan lacked ‘expertise’ for account preparation. The clan received an initial payment of 585,700 (FJD) from the mining company for lease premiums, disclosed as “Land Use Compensation”. The majority of these funds were distributed to the members of the clan and used for investment purposes. Here, “Land Use Compensation” reifies Indigenous land-based relationalities into financial accounting transactions that reflect a narrow form of exchange value. The long-term integrity of land for the continuation of these relationalities has been ‘accounted out’ of this representation. These accounting techniques are determined largely by international standards and are applied unproblematically to the ‘productivity’ and ‘profitability’ of Indigenous customary land which renders a common sense understanding of the value and valuation of land that is seemingly neutral. Generally Accepted Accounting Principles establish the basis for future relations between Indigenous Peoples and land through a financialized distribution mechanism.

Another feature of the Land Bank is the abolition of the customary distribution system and the introduction of an equal lease distribution scheme, where each member of the landowning unit, irrespective of age, gender or social position, will receive an equal share of lease rentals (Government of Fiji, 2017). While a system of equal lease distribution prevails in the iTaukei Land Trust Board (TLTB), the Land Bank provides landowners discretion in determining how the lease benefits are to be shared among themselves (iTaukei Land Trust Board, 2018). While Indigenous Fijians believe in wealth distribution within the community, their belief is that wealth is not necessarily something that should be distributed equally but based on customary hierarchies (Brison, 2007). This was captured in the previous land lease distribution system under the TLTB where the lion’s share of lease rentals would be first distributed to the heads of the landowning units (Prasad and Tisdell, 1996). In this case, the heads of the Tokatoka received \$10,000 each while the remaining 144 members received \$2000 each. This again reifies the obligations and hierarchies within the clan to a narrow form of financial value, which can crowd out or undermine the more fluid and sometimes reciprocal obligations and customary leadership within Indigenous communities.

This process of contemporary land banking is comparative to the enclosures described by Marx (1867/2013) and Federici (2004) in their sketches and updates of primitive accumulation and achieves a similar objective. In this case, instead of the commons being transferred to the control of a regal class, the Land Banks are transferring land directly to corporations with the state as an intermediary. Land Banks allow customary Indigenous lands to be identified, delineated and inventoried, with enduring values and relations reified into financial distributions. This works to erode existing relationalities that tie Indigenous land based practices to systems of redistribution today. Land banking is extracting one form of value out of land, at the expense of the multitude of values associated with Indigenous social reproduction.

Our analysis of these three cases threads connections between historical primitive accumulation and the contemporary marketization of social reproduction, asserting that this is not a ‘new frontier’ but a ‘next frontier’ (Meehan and Strauss, 2015). This dates back to the ‘colonial frontier’ that was the subject of Marx’s initial sketch of primitive accumulation. Dispossession is ongoing. The three cases are connected by the Pacific Ocean, whose waters brought shared encounters and specific experiences with Captain Cook and British colonialism to our three sites. Importantly, the Indigenous responses and resistances to colonialism reverberate back through these waters, reasserting connections. All three cases underscore the role of accounting in the production of common sense understandings about land and bodies as commodities, rather than land as a set of social relations. This rendering technique of land and Indigenous bodies reveals the interconnectivity between accounting techniques, primitive accumulation, and the colonization of Indigenous

social reproduction. Because land is life, and represents both a means of production and a means of social reproduction (Meillassoux, 1972; Wolfe, 2006), the role of accounting in the dispossession of Indigenous land, enrolls accounting in the marketization of social reproduction. It transforms profound relationships between people and place into marketized commodities and in some cases forms the basis of markets themselves. This occurs across time and place in particular ways, but all with a seemingly similar end goal, that is, opening up or maintaining the openness of Indigenous lands, communities, and bodies for exploitation and capitalist development (Coulthard, 2014).

Part 3: Land back

None of what we have just explored is inevitable, nor is it total. Indigenous Peoples have brought and continue to bring ‘life’s work to the market’ in a myriad of ways or refuse to let their modes of life be commodified (Knight, 1978; Morgan, 2015; Raibmon, 2006; Sparrow, 1976). If “at the most fundamental level, social reproduction is about how we live” (Mitchell et al., 2003: 416), then a crucial aspect of social reproduction must be the ongoing assertion of Indigenous life “and this means creating generations that are in love with, attached to, and committed to their land” (Simpson, 2017: 25, see also Brankin, 2017; O’Regan, 2017; Seruvakula, 2000).

We return to our three cases to extend our existing argument by highlighting the persistence of Indigenous relationalities within each case. In our first example we draw on the contemporary exhibition *Hexsa’am: To Be Here Always* to center Indigenous relationalities that both resist and exist outside of contemporary settler state forms of recognition. In our second example, we illustrate the contemporary manifestation of rangatiratanga (self-determination) and how this is being exercised within the context of Ngai Tahu’s treaty settlement framework as an alternative to the commodification of land. In our third example we highlight the resistance to the Land Bank case in Fiji. All of these examples privilege Indigenous agency in the colonial-capitalist relation to bring life’s work to the market in alternative and self-determined ways, or not at all, to return to, imagine, and implement alternative non-capitalist Indigenous futures. This final section of our paper seeks to illustrate diverse mechanisms for renewing Indigenous relationalities to and with land as they also subvert and contest settler colonial state recognition and capture.

Land back: Hexsa’am: To be here always

On January 10th, 2019, the Dzawada’enuxw First Nation held a press conference in downtown Vancouver (x^wməθkwəy̓əm, Skwxwú7mesh, and səlilwətał Territories). They announced the launch of two momentous events: a lawsuit against Canada asserting that open net fish farms in Dzawada’enuxw territory infringe on their Aboriginal rights, and the opening of the exhibition “Hexsa’am: To Be Here Always” at the Morris and Helen Belkin Art Gallery, also in Vancouver, and specifically, x^wməθkwəy̓əm territory (Woodend, 2019).

The exhibition, co-curated by Dzawada’enuxw artist Marianne Nicholson and Althea Thauberger is rooted in the concepts of testimony and witnessing (Shamash, 2019) and is the outcome of an extensive collaboration between invited professional artists and participant Dzawada’enuxw artists. In the central gallery room, evidence and testimony from Kwakwaka’wakw Chiefs to the McKenna–McBride Royal Commission fills one gallery wall. Contemporary testimony from the community about the impact of fish farms fills another, alongside the statement of claim against Canada. A łamilas by Kwakwaka’wakw artist William Wasden Jr. titled *The Kingcome Inlet Wolves* fills another wall, while three Dzunułwa feast dish lids sit at the center. Nicholson explains that the łamilas and feast dish lids are legal documents and land title (Shamash, 2019). Nicholson explains:

The lids act as witnesses. They speak to our traditional economy of giving and redistribution of wealth, in a way that recognizes the communities...I feel this opposes the contemporary approach of fish-farm and logging industries in our territories, where it has been about profit and about the profitability of certain investors, at the detriment to the wealth, both within the land, and the people who live off that land (Marianne Nicholson, in Gilpin, 2019).

In linking the McKenna McBride Commission to Dzawada'enuxw concepts of testimony and witnessing, *Hexsa'qm: To Be Here Always* asks us all to witness Dzawada'enuxw testimony, from 100 years ago to the present. Importantly, at the heart of *Hexsa'qm* is the enactment of resurgent, land based relationships. Artists gathered in the Summer of 2018 on Dzawada'enuxw territory and used a variety of artistic practices to “address the urgent threats to the land and water” (Belkin, 2019). *Hexsa'qm* is the physical manifestation of these relationships.

In *As We Have Always Done* Leanne Betasamosake Simpson writes “when we start to link up with other individuals and communities engaged in everyday acts of resurgence by refusing the divisions of colonial spatialities, networks, or constellations, emerge.” (Simpson, 2017: 199). This echoes recent calls for Land Back, “reclaiming Indigenous jurisdiction: breathing life into rights and responsibilities” (Yellowhead Institute, 2019). Longman et al. (2020) assert:

Land Back is the demand to rightfully return colonized land – like that in so-called Canada – to Indigenous Peoples. But when we say “Land Back” we aren’t asking for just the ground, or for a piece of paper that allows us to tear up and pollute the earth. We want the system that is land to be alive so that it can perpetuate itself and perpetuate us as an extension of itself. That’s what we want back: our place in keeping land alive and spiritually connected.

Land Back is not just about the return of land, it is about the return of relationships, governance systems, safety, and self-determination. It is enacted through the everyday (Hunt and Holmes, 2015), through practices of making (Njootli, 2017; Reece, 2017; Simpson, 2017) and through the profound love of Indigenous women (Nason, 2014). From an Indigenous feminist perspective, it is this relational aspect of Land Back that must be at the center of Indigenous organizing, theorizing, and writing (Knight, 2018; Lawrence, 2004; Nason, 2014). While the McKenna McBride Commission sought to secure land for settlement, bring Indigenous lives to the market, and to establish new markets for the reproduction of settler society as a whole (Munro, Forthcoming), *Hexsa'qm: To Be Here Always* resituates Kwakwaka'wakw testimonies and evidence submitted to the Commission within a broader context on ongoing, critical resurgent land-based relations (Shamash, 2019). “What is valuable to us is our love of this place We’re not so much interested in investment in an economic sense, our investment is in each other and the land.” (Gilpin, 2019). *Hexsa'qm: To Be Here Always* centers the persistence of Indigenous social reproduction for the continuation of Indigenous Nationhood.

Ngāi Tahu and land back

In what is often credited as the first critical accounting study of colonial dispossession, Hooper and Pratt (1995) express confusion about why Māori landowners agreed to take back land from a failed European land sale company with substantial debts attached. The authors speculate that it may have been due to a lack of understanding around accountancy. The authors failed to comprehend that for Māori, land is the most important thing there is. Debt or none. In te reo Māori, the word for land is whenua, which is also the word for placenta, and whenua (placenta) is buried in the whenua (land) to maintain kinship connections in and with place. Barber (2020) stresses the bidirectional relationality of Ngāi Tahu as tangata whenua - tangata meaning people, whenua meaning land. The

experience of the loss of land with inadequate recompense in the case detailed by Hooper and Pratt (1995) may have reminded Māori landholders of the relationality of whenua.

Returning to the arguments of Barber (2020) and others, we propose that more nuance is required to expose enduring Indigenous land-based relationalities and struggles for self-determination. It is important to disaggregate the iwi (Ngāi Tahu) and the corporation (TRoNT). Although as Barber (2020) argues, the *Te Runanga o Ngai Tahu Act 1996* did continue the re-creation of aspects of Ngāi Tahu identity into the Crown's own image, the *Ngāi Tahu Claims Settlement Act 1998* does recognise Ngāi Tahu rangatiratanga (self-determination). This is where the nuances and tensions within these structures must be brought to the fore, rather than the overly simplified argument that iwi are now corporate. Although iwi have challenges, it is hapū (clans) and whānau (families) that coalesce into iwi. These embody localized connections and relationships through whenua and are in a constant process of demanding more authority from TRoNT (the organisation).

A contemporary tension is that a status quo of short-term profit-maximization driven by conventional accounting frameworks and incentives could have significant long-term consequences on the mana (authority) of Ngāi Tahu. "In the end this tribe, if it follows that pattern, will have a whole lot of money sitting in a bank account ... no land and no accountability to the people" (Ngāi Tahu knowledge holder). This would lead to an over-accumulation of financial capital at the expense of the mana which makes Ngāi Tahu unique and enables land-based relationality. Some argue that maximizing land held is paramount and urgent because of its intrinsic use value and ability to nurture Ngāi Tahu lifeways, others see it as an issue of timing where using market forces presently and generating financial exchange value through those forces will enable more land holdings in the future (Brankin, 2017). This heterogeneity in perspectives on short term and long term best practice is normal within any community, including Indigenous and Māori communities. Former Chief Executive of Ngāi Tahu Holdings, Mike Sang, suggests "it's a trade-off that only the iwi can make ... and we will adapt to whatever they decide" (Brankin, 2017). Here the Holdings corporation is seeking guidance from the grounded authority of the wider iwi to value and manage land.

In a meeting, a prominent Ngāi Tahu elder Auntie Jane Davis reminded those present that "The land is Papatūānuku, you know ... If we look at it like that, she is our mother and without her we are nothing, really ... It might be a financial liability, but it gives back in a different way" (Brankin, 2017). This example exposes the use-exchange value contradiction inherent in a clash between mainstream accounting and Indigenous valuation where tensions between use and exchange value are leading to a future where Ngāi Tahu could "be rich and landless" (O'Regan, 2017). This could be acceptable for a conventional investment trust but never for an Indigenous people seeking to restore their authority within the settler-state (O'Regan, 2017). In the same article, O'Regan (2017) notes "a substantial tribal groundswell against this trend" where the grounded authority of Ngāi Tahu is pushing back against the accounting and valuation practices of the organization towards the commodification of land (see also Brankin, 2017).

One response to this dichotomy is the design and implementation of a 'Taonga Assets Framework', which is about identifying and protecting assets of significant non-monetary value to Ngāi Tahu. It was identified in an initial vision document, Ngāi Tahu 2025, that there was a need to "recognise that some assets have cultural significance for Ngāi Tahu Whānui [collective of citizens] and may not therefore be subject to the same earnings or investment criteria as other investments" (TRoNT, 2001: 44). The framework being developed at the time of writing has three categories of assets: restricted, strategic and unrestricted. This is seen as a way for Ngāi Tahu to hold the corporation to account for the cultural significance of particular assets "we're looking to have an opportunity for the board to put their foot in the door when it comes to property" (Ngāi Tahu knowledge holder). It is therefore an accountability mechanism which seeks to provide

an Indigenous alternative to ‘asset valuation’ which will protect taonga (treasures, anything prized), especially land, from commodification (Craig et al., 2012).

The Taonga Assets framework is thus being developed within the existing organizational structure to recognise Indigenous perspectives within organizational processes. There is an acknowledgement, and soon a mechanism, to recognise that market value does not account for the value that Ngāi Tahu place on particular taonga and the iwi (at this point via the board) needs to be able to intervene in the commercial decision-making of the corporation to preserve land back and grounded normativity. The concept of taonga predates the colonial period (Craig et al., 2012) and here we see the integration of Indigenous principles into non-traditional commercial activities to engage within and outside of contemporary capitalism in a self-determined way. We support existing and future critiques of the corporate form in which post Treaty-settlement entities are adapting, but also encourage detailed exploration of the complexity and nuance between these organizations and the kinship groupings they represent but are not synonymous with.

Fijian land banks and land back

Land is a highly sensitive topic in Fiji and one that has been the source of much of the country’s political volatility. The ruling government commissioned an investigation into the first lease issued under the scheme. The report highlighted a number of concerns in the procedures by which the lease was issued, and the grievances related to environmental damage and confusion around monetary compensation (Government of Fiji, 2017). A network of young Indigenous Fijians from the province also mobilized to educate Indigenous landowners and advocate for the closure of the mine. In their advocacy they stressed the environmental and social impacts of the mine on the community, and its potential to destroy long-term relationalities. This is partially inspired by a general wariness to the short and long term consequences of *hurting* the land. This can be seen in the Fijian film *The Land Has Eyes* inspired by the Rotuman proverb *on maf ka ma ‘on ‘al ma inea sema ne sei ta nojo* ‘The land has eyes and teeth and knows the truth’ (Hereniko, 2004). Where nature will seek its own form of vengeance if it is not respected. The mine has since closed as the mining lease was only for three years, but the youth network campaigned to other landowning clans within the province. This has led to rejections of the company’s offer to mine their land.

While accounting served to legitimize the land reform and make the reifications we refer to above, accounting was also used in parliament by members of the opposition and Indigenous activists to resist land reform. Members of the opposition mobilized a petition against the lease of the land and claimed that the landowners were not fully compensated by the developer company. The initiation of the petition was justified based on audit findings by the Office of the Auditor General. The audit findings claimed that certain procedures relating to the lease were not carried out in accordance with the decree. Accounting can be used against Indigenous relationalities, but particular techniques and audits can be used by Indigenous Peoples to create alternative visibilities or be used within existing frameworks as sites of contention and resistance. This is similar to how Ngāi Tahu wielded particular accounting techniques against the Crown during negotiations to extend the financialized parameters. Both examples illustrate economic literacy when required, towards preserving aspects of Indigenous social reproduction within and against colonial-capitalism.

Debates over the Land Bank and concerns within the iTaukei community that customary land rights are being diminished has led to explorations of alternative modes of customary land governance. One alternative is a return to the *vaka-vanua* mode of traditional land governance. Vaka-vanua can be translated as the way of the land and encompasses the customs, traditions and the people of the land. Vaka-vanua places ultimate control of the land to the owners of the land (Seruvakula, 2000). For the custodians of the land, maintaining iTaukei culture and the relationships within the community and with the land is the priority (Ravuvu, 1983). This means

ensuring preservation and conservation above all else. While accounting techniques have played a role in reifying iTaukei relations between land, value and 'distribution', they have also played a part in resisting the more destructive aspects of this particular land use. This resistance has prompted community reflection and exploration of alternative accounting and accountability relations that draw from the old to create the new, within iTaukei relationalities, while meeting their needs for contemporary wellbeing.

Conclusion

We have illustrated different attempts to dispossess Indigenous lifeways through accounting practices. First, we found that the McKenna-McBride commission was central to a settler heteropatriarchal project of making common sense. This enabled the collapsing of Indigenous understandings into a frame that was inexorably linked to primitive accumulation and the reconfiguration of Indigenous labour. Secondly, we found that accounting techniques were deployed historically in attempts to dispossess Māori land and life ways, but also in contemporary attempts to settle land-based grievances between Ngāi Tahu and the Crown. This has constrained the capacity for rangatiratanga (self-determination) within a particular financialized framework. Thirdly, we found that historical techniques from settler colonies were being repeated in a contemporary Land Banking model in Fiji that reified land-based relationalities into exchange values and financial distributions. Each of these cases occurred in relatively distinct geographical locations and relatively distinct historical periods, and are all nuanced, but also share particular patterns of accounting as a tool of primitive accumulation. In all cases, accounting practices render Indigenous lifeways into or in service of financial numbers, to bring them to existing markets, or as the genesis of markets themselves. Marketizing Indigenous social reproduction secures and sustains the conditions that enable capitalism to flourish via primitive accumulation.

We assert, following Lower Brule Sioux scholar Estes (2019) that these forms of dispossession are not new but accumulate over time, hell-bent on dispossessing Indigenous People of lands, resources and self-determining authority. We have thus challenged the assumed temporality of the marketization of social reproduction and the so-called collapse of the binary between work and home. We have put a question mark around the conceptualisation of a 'new frontier' arguing instead that it is the 'next frontier': a mutation of the structure of colonial-capitalism that has sought to commodify Indigenous life-worlds since contact. But as these forces accumulate, so too does Indigenous resistance (Estes, 2019) and the resurgent enactment of alternative futures (Armstrong, 1997; Grace, 1986; Hill, 2017; Zitkala-Ša, 1924). In all three cases, we centered Indigenous resistance and resurgence to highlight that when self-determination is maintained, life's work will be brought to the market on Indigenous terms, or in many cases, not brought to the market at all. These forms of resistance and resurgence are informed by Indigenous feminist relationalities in the British Columbia case, *whenua* in the Ngāi Tahu case, and *vanua* in the Fiji case. These cases are connected across a vast ocean in both experience of colonial dispossession, and constellations of co-resistance against it (Simpson, 2017).

The nature of accounting is to categorize, classify and atomize, and this severs the inexorable relationships between people and land. Accounting practices are thus crucial to primitive accumulation and complicit in the alienation of land, from the people of the land. However, by privileging Indigenous resistance and resurgence in our analysis, we illustrated that these techniques of primitive accumulation through accounting are not inevitable. They are resisted or wielded towards alternatives at every point in order to maintain aspects of Indigenous social reproduction within, against and beyond colonial-capitalism. In doing so we align ourselves with Indigenous feminists and the land back movement. It is to these Indigenous futures that we hope to make a contribution to Indigenous research and praxis.

Acknowledgements

Acknowledgements must go first and foremost to the Indigenous individuals and communities, past, present and future which contributed to this research in many ways. All of these contributions were invaluable. Thanks also go to Martin Fisher, Kelly Dombroski, Anna Sturman and Corey Snelgrove for reading and providing feedback on versions of this article. The special issue editors provided ongoing advice to support the article at every stage. Two anonymous reviewers shared constructive comments to help us develop the paper.

Declaration of conflicting interests

The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Funding

These studies were conducted with financial support, including a Social Sciences Research Council (SSHRC) Graduate scholarship and postdoctoral fellowship, support from the University of New South Wales Scholarship Fund and a Sheffield University Management School doctoral scholarship. The authors received no financial support for the research, authorship and/or publication of this article.

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