The
University
Of
Sheffield.

Grounding the concept and practice of accountability:

A case study with Ngāi Tahu

M. R. Scobie

A thesis submitted in partial fulfilment of the requirements for the degree of Doctor of Philosophy.

The University of Sheffield
Faculty of Social Sciences
Sheffield University Management School

January 2019

Grounding the concept and practice of accountability:

A case study with Ngāi Tahu.

Matthew Russell Scobie

A thesis submitted in partial fulfilment of the requirements for the degree of
Doctor of Philosophy

The University of Sheffield
Faculty of Social Sciences
Sheffield University Management School

January 2019

Abstract

This thesis explores the role of accountability within Ngāi Tahu, an Indigenous kinship grouping pursuing self-determination in a settler-colonial context. The thesis presents a theory of grounded accountability informed by the concepts of duality, dialogics and (d)evolution. This theory is used to interpret the relationships between Ngāi Tahu, a kinship grouping with interdependent families, clans and councils, and Te Rūnanga Group, the organisation established to manage collective settlement assets. Two research questions are addressed. The first is in what ways and why is accountability understood and exercised within Ngāi Tahu? Do these constrain or enable grounded accountability? The second is how do duality, dialogics and (d)evolution enable grounded accountability and is it possible in this context? An ethnography-informed case study within a decolonising methodological framework is used to explore these questions. In answer to the first question, findings suggest that Ngāi Tahu beliefs articulate a situated form of accountability grounded in mutual and intergenerational obligations between people and land through whakapapa (a structured genealogical relationship between all things) and mana (authority/prestige). While Te Rūnanga Group is sometimes able to facilitate this grounded accountability, scale, temporal and spatial dimensions can at times constrain grounded relationships. In answer to the second question, duality, dialogics and (d)evolution are important for the realisation of grounded accountability in a contemporary context. Duality embraces old ways and new means, dialogics restores the people seeking change as agents of their own change and (d)evolution recognises authority from the ground below. Examples from reform-driven projects, and housing and land development are used to illustrate this potential. These findings extend existing literature on Indigenous Peoples and accountability.

Contents

Glossary of te reo Māori terms used

Translating these words consistently into English is problematic, but they have been translated as consistently and comprehensively as possible for the purposes of this thesis. However, they have also been translated in different ways at different times illustrating the fluid nature of these concepts across contexts. In addition, there are different understandings of 'translation' – those that assume direct correspondence between words across different languages and those which argue it is only possible to capture an interpretation. I ascribe to the latter and have endeavoured to contextualise the concepts used. Concepts most crucial to understanding the thesis are explored in detail in Chapter One. In the Southern dialect Ng is K so this may appear in some quotes. While it would be consistent for me to use Kāi Tahu or rakatirataka because I have southern whakapapa, official documentation, other literature and quotes use the ng, so I continue to do so. In the future I hope to correct this to privilege the southern dialect because it is unique to Kāi Tahu. While it is conventional to italicise non-English words, I prefer to normalise the use of te reo Māori words in this thesis and wider contexts so do not use italics.

Ahikā – home fires/occupier status

Ako – teach/learn

Aoraki – largest mountain in Aotearoa, with particular importance for Ngāi Tahu.

Aoraki Matatū! – Aoraki be proud!

Aotearoa – Māori name for land currently known as New Zealand

Aroha – love

Hāngi – method of cooking

Hapū – sub-tribe/clan also pregnant.

Hawaiiki – homeland

Hui – meeting, discussion

Hui-ā-Tau – annual meeting/event

Iwi – large natural kinship-based grouping, also bones

Kaiapohia – fortified village in the Waitaha/Canterbury region

Kaimahi – staff member

Kaitiaki – guardian(s)

Kaitiakitanga – guardianship, stewardship. One of six Ngāi Tahu values

Kaiwhakahaere – administrator, organiser, in this case the Chair of Te Rūnanga o Ngāi Tahu

Kanohi ki te kanohi – face to face

Kāti Māmoe – second migration to arrive in South Island

Kaumātua – elder

Kaupapa – project

Kaupapa Māori – the Māori project, also a methodological framework (see Smith, 1999).

Kāwanatanga – governorship

Ko te puta matou ki waho o tenei kōrero – we will stay outside the decision

Mahi – work

Mahinga kai – food baskets/sources

Mana – prestige/authority. Includes mana atua (authority from Gods), mana tīpuna (authority from ancestors), and mana tangata (authority derived from personal attributes).

Mana motuhake – independent authority

Mana whenua – those with authority from the land

Manaakitanga – to fill with mana, hospitality, maintaining and enhancing the mana of others or opponents. One of six Ngāi Tahu values

Manawa Kāi Tahu – Ngāi Tahu Group values-based report

Marae – open area where formal greetings and discussions occur but often used to include buildings around area.

Mātauranga – knowledge

Mauri – life force

Mō tātou, ā, mō kā uri, ā muri ake nei – for us and our children after us

Mokopuna – grandchildren

Muru – ritual compensation

Ngāi Tahu 2025 – strategic vision document for Ngāi Tahu

Ngāi Tahu Whānui – the collective of individuals who descend from the primary hapū of Waitaha, Ngāti Māmoe, and Ngāi Tahu, namely Kāti Kurī, Ngāti Irakehu, Kāti Huirapa, Ngāi Tūāhuriri, and Kai Te Ruahikihiki.

Ngāi Tahu/Kāi Tahu – Large natural kinship grouping based in South Island of New Zealand.

Ngāi Tahutanga – knowledge, practices and identity particular to Ngāi Tahu.

Paepae – orators' bench

Pākehā – settlers

Papakāinga – village

Papatipu Rūnanga – 18 regionalised councils of Te Rūnanga o Ngāi Tahu which exist to uphold the mana of their people over land, sea and natural resources. This structure overlays the whānau, hapū, iwi structure.

Papatūānuku – Earth Mother

Pounamu – greenstone

Rāhui – ritual prohibition, ban, reserve

Rangatira – chiefs or experts

Rangatahi – youth

Rūnanga/Rūnaka – localised tribal council

Tā – Sir

Tahupōtiki – eponymous ancestor to all Ngāi Tahu

Take – concern

Takiwā – territory

Tangata – people

Tangata whenua – people of the land

Tangi - funeral

Taonga – treasure

Tapu – sacred, set apart

Te Ao Māori – The Māori world

Te Ao Pākehā – The Pākehā world

Te Karaka – Ngāl Tahu magazine

Te Kawenata – covenant, charter, contract, agreement

Te Kerēme – The Ngāi Tahu Claim

Te Rūnanga Group – central organisation including office, holdings and council

Te Rūnanga o Ngāi Tahu – The representative council/trustee for Ngāi Tahu Whānui

Te Tiriti – The Māori language version of the Treaty of Waitangi signed by Māori.

Tika – right

Tikanga – correct procedure, normative ethics. One of six Ngāi Tahu values

Tino rangatiratanga – self-determination, autonomy. One of six Ngāi Tahu values

Tīpuna – ancestor

Tītī - muttonbird

Tohungatanga – Expertise. One of six Ngāi Tahu values.

Tūranga – position, foundation

Tūrangawaewae – place to be/stand

Uruao – vessel which Waitaha arrived in

Urupā – burial ground

Utu – reciprocity, compensation, revenge

Wāimaori – freshwater

Waitaha – Earliest ancestors to arrive in South Island (also Māori name for Canterbury)

Waka – transport vessel

Wakawaka – claim to land

Wānanga – education forum

Whaikōrero – oratory

Whakaaro Māori – Māori thought

Whakapapa – a structured genealogical relationship between all things

Whakataukī - proverb

Whānau – extended family unit

Whanaunga - relation

Whanaungatanga – relationship, kinship. One of six Ngāi Tahu values

Whenua – land also afterbirth

Chapter One: Introduction

> …patronising oversight of Indigenous economic development and its aspirations can now be politely set aside while we chart a different course towards building an economic paradigm *which is consistent with our dream of what we want to be*. That paradigm is a work in progress and its most fundamental requirement is that we are clear, Iwi by Iwi [kinship grouping], tribe by tribe, nation by nation, of *what and how we want to be* – Tā Tipene O'Regan, Ngāi Tahu elder and Principal Ngāi Tahu Claim Negotiator (O'Regan, 2014, emphasis in original).

Politely setting aside patronising oversight is a diplomatic expression for self-determination but settler-colonialism is an enduring structure, a relationship of dispossession, and not a temporal event (Smith, 1999; Tuck and Yang, 2012; Coulthard, 2014; Simpson, 2017). To set this aside requires resurgent and relational accountability in charting a different course towards enduring Indigenous[1] alternatives. These Indigenous alternatives are necessarily based on contemporary contextualised instructions of accountability from enduring grounded Indigenous practices (Reid and Rout, 2016). One of these alternatives is the concept and practice of grounded accountability which recognises place-based, mutual and intergenerational obligations through whakapapa (a structured genealogical relationship between all things) and mana (authority/prestige). Grounded accountability is a means and an end of self-determination which privileges Indigenous agency and can align with contemporary practices of organisational accountability. To align these practices requires an embrace of duality, dialogics and (d)evolution towards grounding the concept and process of accountability as communities decide together what and how we[2] want to be.

Since the 1990s, a sub-literature of critical accounting studies has emerged which can broadly be considered 'Indigenous Peoples and accountability' (IP&A) literature. A number of authors within this literature have highlighted the role that accounting and accountability practices play in processes of colonisation and control (c.f. Hooper and Pratt, 1995; Neu, 1999; Gibson, 2000). Others have sought to explore aspects of Indigenous cultures which could prove useful to mitigating some of the social and ecological destruction of global capitalism (Gallhofer, Gibson, Haslam, McNicholas and Takiari, 2000; McNicholas, 2009; Craig, Taonui and Wild, 2012). I have one primary concern with the majority of this literature, however, which reinforces a number of secondary shortcomings. My primary concern is the lack of Indigenous agency in the literature, both as authors or participants[3], and in

---

1 Indigenous and Indigenous Peoples will be capitalised according to the following guidelines of the Decolonization: Indigeneity, Education and Society Journal: "In recognition of the communities of identity connected by the term, we strongly recommend all submissions capitalize the term 'Indigenous' in all contexts. Decolonization believes that the term "Indigenous" is a deeply politicized one; it evokes shared historical memory, cultural meanings, and particular political interests. By spelling "indigenous" with a lower case "i" we un/knowingly reproduce dominant writing traditions that seek to minimize and subjugate Indigenous knowledges and people. All authors are encouraged to explore the politics of their language choices, both in submitted texts and broader conversation" (Decolonization: Indigeneity, Education & Society, n.d.).

2 I am Kāi Tahu (Kāti Huirapa). I am a descendent of Potete (Ashwell) but was not raised as Kāi Tahu so am trying to reconnect humbly and respectfully. This will be discussed in Chapter Four.

3 Although the work from Aotearoa New Zealand bucks this trend with Māori authors and participants being reasonably well represented in the literature (see for example Mataira, 1994; Gallhofer et al., 2000; McNicholas, Humphries and Gallhofer, 2004; McNicholas and Barrett, 2005; Craig et al., 2012; Craig, Taonui, Wild and Rodrigues, 2018). Buhr (2011) also points this out and a number of positive interventions have followed (Brown and Wong, 2012; Rkein and Norris, 2012; Rossingh, 2012; Lombardi, 2016).

theoretical perspectives. Proceeding from my primary concern are two secondary concerns. The first is that very little of this literature has sought to explore a defining aspect of Indigeneity in the colonised world today, that is, struggles for self-determination (Mataira, 1994; McNicholas and Barrett, 2005; Coulthard, 2014; O'Regan, 2014). The second is that some representations remain committed to an essentialised, rigid dichotomy between Indigenous and West which constrains or obscures the capacity for Indigenous adaptation (c.f. Chew and Greer, 1997; Greer and Patel, 2000). This thesis overcomes these shortcomings by privileging Indigenous agency in the giving and demanding of accountability which results in several contributions to theory and practice.

These shortcomings can be addressed by attention to three theoretical perspectives which emerged during this study: duality, dialogics and (d)evolution. The rigid dichotomy between Indigenous and West obscures the role of Indigenous adaptation and mobility against the structures of colonialism. In a settler-colonial context (Canada, the United States, Australia and New Zealand for example) adaptation is intimately tied with survival and some Indigenous authors have gone as far as to suggest this is a key trait of Indigeneity (O'Regan, 2007, in Stevens, 2015; Stevens, 2018). The concept of duality is a useful way to address these shortcomings because it acknowledges Indigenous agency through dynamic adaptation while maintaining a sense of self in the ongoing struggle for self-determination (Bhabha, 1994; Reid, 2011; Coulthard, 2014; Stevens, 2015; Simpson, 2017). Part of this adaptation is drawing from enduring Indigenous values and practices to confront new challenges through orthodox traditionalism (Hogan, 2000; Reid, 2011). To do so requires Indigenous agency and self-determination through dialogic action (Freire, 1972; Bebbington, Brown, Frame and Thomson, 2007).

Dialogic action centres the people seeking change as agents of their own change (Freire, 1972). Within Māori practice, the concepts of ako (teach/learn) overcomes the teacher-student contradiction (Freire, 1972) and manaakitanga involves maintaining and enhancing the mana (authority/prestige) of guests and opponents. Drawing from these to inform contemporary dialogic accountability, concurrently embraces and enables duality. It also asserts Indigenous agency at two levels: the collective agency of Indigenous communities working with, against and beyond settler-states (Harris, 2018), and engagement within Indigenous communities to recognise layers of authority. Finally, a large proportion of the IP&A literature focuses on organisations as the unit of analysis, and accounts as the primary characteristic of accountability. This is a top down, organisation-centric approach and anathema to aspirations for self-determination, particularly in a Māori context, where authority is drawn from the land below upwards. The concept of (d)evolution – which envisions evolving the pre-colonial institutions which enable grounded accountability to confront a contemporary context while devolving authority of the central organisation which maintains top-down organisational accountability – seeks to overcome this. These three themes; duality, dialogics and (d)evolution will be explored throughout this thesis and make up the core contribution of restoring Indigenous agency in the literature towards grounding the concept and practice of accountability.

Te Rūnanga Group[4] is an organisation charged with managing and distributing the collective settlement assets of Ngāi Tahu – a Māori kinship grouping in the South Island of Aotearoa New Zealand. For over seven generations, Ngāi Tahu have been driven by the proverb mō tātou, ā, mō kā uri, ā muri ake nei (for us and our children after us). This proverb is born out of the struggle against colonisation, dispossession, and dehumanisation, in the pursuit of self-determination. Self-determination, decolonisation, reconnection and humanisation are aspirations for many Indigenous communities in settler-colonial contexts. However, Te Rūnanga Group must be accountable to Ngāi Tahu citizens in ways deemed appropriate and agreed upon by Ngāi Tahu citizens. Absence of grounded accountability will simply recreate state-like relationships of centralised accumulation and decentralised dependency (Reid and Rout, 2016; Williams, 2018). Imposing organisational accountability from above constrains the agency expressed in grounded accountability from below. The accountability relationships between Te Rūnanga Group (the organisation) and the various layers which make up Ngāi Tahu the iwi, and how this is understood and exercised in the contemporary context is thus the subject of this thesis. In the context of this thesis, 'grounding accountability' refers to aligning the understandings and practices of different layers of the iwi represented by grounded accountability with the accountability practices of the organisation through duality, dialogics and (d)evolution so that these run in parallel in a contemporary context. This recognises Indigenous agency as Ngāi Tahu drive their own change.

The practice of accountability has the potential to enable alternative economic, social, environmental and cultural outcomes within and between groups of people (Gallhofer and Haslam, 1997; Cooper, Taylor, Smith and Catchpowle, 2005; Bebbington et al., 2007; Bebbington and Unerman, 2018). Accountability is therefore a fundamentally radical concept but is often reduced in accounting research to the giving and demanding of accounts, and the set of rules which govern these in corporate contexts (for overviews, see Owen, 2008; and Deegan, 2017). Cooper and Johnston (2012) instead ask, what is the point of all these broad reaching accounts with no ability to change things? Accounts are one part of the accountability process and are to be seen alongside the characteristics of accountability developed in this thesis: obligations, forums, reward and sanction, rights and context dependence. Mataira (1994) considers accountability as a dynamic function of human behaviour which can only be understood in a Māori context, as "based on the norms, obligations, laws and traditions in the way Māori people continue to organise themselves, primarily as hapū (sub-tribes) and iwi (tribes), in pursuit of sovereignty" (p. 33).

When practices of Indigenous accountability confront the structure of settler-colonialism, however, they become deeply complex. This is because the ability for Indigenous Peoples to be accountable

---

[4] For the sake of clarity, Te Rūnanga Group will be used to refer to the central organisation which includes the governance table, Ngāi Tahu Holdings and The Office (which will be referred to separately when needed). Te Rūnanga o Ngāi Tahu will be used specifically to refer to the governance table. In some cases, participants refer to rūnanga or rūnaka and TRoNT in quotes. The first refers to Papatipu Rūnanga and the second to the organisation.

to one another in a self-determined way is constrained by the ongoing structure of settler colonialism. In the Ngāi Tahu case for example, significant effort has been and is still being put into demanding accountability for historical and ongoing injustices of the Government of New Zealand (Waitangi Tribunal, 1991). In this way, the organisation, Te Rūnanga Group, that manifested out of a process of decolonisation is preoccupied with demanding public accountability, while trying to give an Indigenous accountability. This is because the ability to embrace duality and adapt grounded accountability practices were constrained by colonisation and not fully integrated into organisational accountability practices. It is also possible, however, that if a set of values are embraced, and practices are self-determined according to these values then accountability can be enabling.

Ngāi Tahu and other instances of Indigenous resurgence are best understood through the lens of self-determination, with emphasis on relationships with land and water (Coulthard, 2014; Stevens, 2015; Simpson, 2017). Manuel and Derrickson (2017) write that "the moment you colonize a people, the moment you dispossess them of their lands and make them dependent, you create an urge to be free and an urge to be independent" (p. 168). This is why the United Nations condemns all forms of colonialism, historical and ongoing (Manuel and Derrickson, 2015; 2017). The International Covenant on Civil and Political Rights 1966 guarantees that all peoples have the right to self-determination and the United Nations Declaration on the Right of Indigenous Peoples (UNDRIP) guarantees under Article 3 that Indigenous Peoples have the right of self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development (UNDRIP, 2007; Manuel and Derrickson, 2017). However, when the UNDRIP initially went to vote, only Australia, Canada, the United States, and New Zealand opposed it. In 2010 New Zealand signed on with pressure from the Māori Party (Watkins, 2010) and while all these countries have supported the declaration at an international level in the period since, national action is conspicuously absent (see e.g. Mutu, 2013; Manuel and Derrickson, 2017). These articles are clear in the rights of independence which they grant to Indigenous Peoples within their settler-state spaces. Indigenous self-determination is not only a Ngāi Tahu aspiration, it is an internationally recognised obligation that settler-states are held to (Manuel and Derrickson, 2017).

1. Key concepts

Self-determination is aspired towards, enabled and exercised in nuanced ways across different contexts and therefore several key concepts within Indigenous and Māori thought need to be introduced. To define grounded accountability in the context of this thesis, it is first necessary to explore the broader concepts which are drawn from to conceptualise the practice. These are grounded normativity and culture as mode of production/life which are outlined next. Grounded accountability will then be defined in relation to these two perspectives as a generalisable concept with particular local practices. Grounded accountability can be thought of as an extension of felt accountability, which recognises internal motivations and responsibility (O'Dwyer and Boomsma, 2015; Agyemang, O'Dwyer, Unerman and Awumbila, 2017; O'Leary, 2017) with specific features

drawn from Indigenous thought and practices. In this context, the Māori concepts of whakapapa, mana and rangatiratanga will be introduced as localised approaches to grounded accountability and self-determination, with further localised practices within the interrelated layers of Ngāi Tahu. These concepts are essential to understand the contribution of this thesis which represents a particular approach to grounded accountability in the pursuit of self-determination together from below. This particular approach is expressed through Ngāi Tahu thought and practice and privileges Indigenous agency.

1.1. Grounded accountability

Grounded normativity

Indigenous struggle against colonialism is best understood as inspired by and oriented around land (Coulthard, 2014). Not just land in a material sense but as a **"system of reciprocal relations and obligations [that] can teach us about living our lives in relation to one another and the natural world in non-dominating and non-exploitative terms"** (Coulthard, 2014, p. 13). This "place-based foundation of Indigenous decolonial thought and practices" is referred to by Coulthard as *grounded normativity* (Coulthard, 2014, p. 13)*. Grounded normativity* therefore represents "the modalities of Indigenous land-connected practices and longstanding experiential knowledge that inform and structure our ethical engagements with the world and our relationships with human and nonhuman others over time" (Coulthard, 2014, p. 13). Stevens (2015) points out that Māori frameworks are primarily focused on land and this terrestrial bias can obscure important instances of Māori agency and lifeways in marine settings. It is important to emphasise that when I refer to relationships with *land* this encompasses relationships with the natural environment including land and various ways and bodies of water. In te reo Māori (the Māori language), this might be referred to as 'Ngāi Tahutanga' but to avoid homogenising practices and beliefs across Ngāi Tahu, in addition to making the concept generalisable while maintaining local particularity, grounded normativity is used.

Culture as mode of production/life

Coulthard (2014) articulates a localisation of the Marxist concept of mode of production/life as culture through a close examination of the Dene[5] declaration of self-determination. Mode of production broadly encompasses two interrelated social processes: "the resources, technologies, and labor that a people deploy to produce what they need to materially sustain themselves over time, and the forms of thought, behavior, and social relationships that both condition and are themselves conditioned by these productive forces**"** (Coulthard, 2014, p. 65). Mode of production can be thought of as analogous to a mode of life and Coulthard (2014) points out that Marx conceptualises this as so:

> A "mode of production must not be considered simply as being the production of the physical existence of individuals," write Marx and Engels in The German Ideology. "Rather it is a definite form of activity of these individuals, a definite form of expressing their life, a definite mode of life on their part" (Coulthard, 2014, p. 65).

---

[5] An Indigenous nation residing in the northern regions, west of Nunavut, of the country currently known as Canada.

Coulthard (2014) suggests that when the Dene deployed the word 'culture' they were referring to their mode of life. Self-determination and land claims are thus a means to gain cultural recognition as a mode of life. These demands for land and self-determination are to protect or revitalise the "intricately interconnected social totality" (Coulthard, 2014, p. 65) of a distinct mode of life which sustains communities economically, spiritually, socially and politically. Culture is not separate from economic, environmental, or social considerations but encompasses all of these. Coulthard (2014) emphasises this because within the liberal politics of recognition in Canada, culture has been reduced to things like language, performing and visual arts, without acknowledging the relationship of these with mode of production. This holds in the New Zealand context too, and although these are crucial to resurgence, culture includes all of these aspects and more in a mode of life. This understanding of culture poses a significant threat to the status quo of state-managed colonial-capitalist accumulation because it recognises alternative modes of existence.

Grounded accountability

This is where mode of life and grounded normativity connect. In order to operate realistically through a lens of grounded normativity, the mode of life must be maintained or re-established and this necessarily requires access to land, water and their resources, *and* self-determining authority over these to enable reciprocal relationships. For the sake of this study then, which focuses specifically on relationships of accountability, I refer to *grounded accountability.* In this case, grounded accountability embodies place-based, relational and intergenerational practices of accountability and these are the specific extensions of felt accountability which this thesis makes. However, individuals and groups are not confined to place, they move in, out of and between place(s) through time. However, particular practices occur in particular places and these practices are strengthened by physical and genealogical proximity. Grounded accountability and associated practices and values are viewed through local lenses. Therefore, three Māori concepts need to be clarified which both enable and are enabled by grounded accountability: whakapapa, mana and rangatiratanga.

1.2. Whakapapa

The first key concept is whakapapa. Whakapapa is broadly defined as genealogy but recognises kinship relations between contemporary Māori and one another, ancestors, descendants and land. It is a structured genealogical line to all things (Reid, 2011). Whakapapa is the fabric that held the world view together and prior to contact was an ontological understanding of relationships between people and the world (Tau, 2001). Tau (2001) maintains that today the primary purpose of whakapapa is to reinforce communal solidarity, kinship and identity. The concept is therefore, a mediator of relationships between people and place. On the Te Rūnanga Group website, whakapapa is expressed as:

> Whakapapa speaks to more than our relationships with each other; it links us with the land, the sea, the environment, our world and our universe. It permeates all things Ngāi Tahu, helping us understand who we are and where we come from. It lies at the core of Ngāi Tahu knowledge and understanding – it provides an unbroken link and chain of descent between the spiritual and the material, the inanimate and the animate (TRoNT, n.d.d).

The Ngāi Tahu 2025 vision document goes further with a normative claim and asserts that "our whakapapa identifies, unites and secures us to a common purpose" (TRoNT, 2001, p. 29). Whakapapa thus has the potential to be a powerful cohesive force to guide autonomous units together to a common aim, but it is also affected by proximity. This is maintained through the kinship principle of whanaungatanga – one of the six Ngāi Tahu values – a relationship through shared experience and togetherness which provides a sense of belonging. The whakapapa obligations established from creation through to today's kinship and environmental obligations make up an important part of accountability for Ngāi Tahu. These concepts establish links between the cosmological world, reinforce tribal identity and create obligations across generations between the land and people. They are the beginning of accountability relations and this has been given statutory acknowledgement in the Ngāi Tahu Claims Settlement Act 1998. Whakapapa has a close relationship with mana (authority/prestige) because mana can be inherited through whakapapa and can also be considered cumulative, so the more whakapapa connections one has to people and place, the more mana one derives from those links. Mana is the next key concept.

1.3. Mana, manaakitanga and mana motuhake

Mana

Mana is referred to as widely as prestige, authority, control, power, influence, status, spiritual power, and charisma. It is a supernatural force in a person, place or object but people and objects are agents of mana rather than sources (Reid, 2011). There are three sources of mana: mana atua (authority from Gods); mana tīpuna (authority from ancestors); and mana tangata (authority derived from personal attributes) (Gallagher, 2003, as cited in Rout, Reid, Te Aika, Davis and Tau, 2017). This three-part nature of mana "explains the dynamics of Māori status and leadership and the lines of accountability between leaders and their people" (Gallagher, 2003). Rout et al. (2017) continue and argue that a loss or gain in mana tangata would result in an equivalent loss or gain of authority, so that mana "functioned as the meritocratic stabiliser against inherited status" (p. 863). Anderson (1998) explains that "Ngāi Tahu liked to avoid dynastic aspirations by balancing the mana conferred by whakapapa with that acquired by service" (Anderson, 1998, p. 100, as cited in Rout et al., 2017)[6].

Manaakitanga

Manaakitanga – another of the six Ngāi Tahu values – is referred to in Te Rūnanga Group documentation as "respecting and caring for others and ourselves" (TRoNT, 2017a). However, the practice is best conceptualised for the purposes of this thesis by a participant during discussions and this is where the importance of manaakitanga within whaikōrero (oratory) for informing accountability emerged from for this thesis:

---

[6] In a 1918 lecture, Weber (1946) outlines the basis of authority including traditional, charismatic and legal which has parallels with this discussion.

> it's about laying down a take [concern] and debating it and having a discussion and the mana being maintained of dissenting voices and views… …the values are pronounced. Because if you're appreciating someone else's view or maintaining their mana – which is the ethos of manaaki – mana-aki – you're maintaining the integrity of the other people through whatever the kaupapa or practice is. It might be food or coffee or support of whatever. We put it into a social discourse around wellbeing, manaaki, but actually, it's maintaining the integrity of the other group (JK).

Manaakitanga is therefore the practice of maintaining and enhancing the mana of others.

Mana motuhake

Ropata Paora suggests that mana is authority, motu are the islands and hake is digging up, so mana motuhake is about digging up islands of independent authority (Paora, Tuiono, Flavell, Hawksley and Howson, 2011). In this context, mana motuhake is about those with authority from the land looking after one another and the land interdependently. In a settler colonial context, mana motuhake is about struggles *for* the land which are also informed *by* the land (Paora et al, 2011; Coulthard, 2014). Mana motuhake, however, can be disaggregated between layers of Māori authority from mana motuhake-a-iwi down to mana motuhake-a-whānau/hapū. One participant thus defined it within a Ngāi Tahu context as the "socio-political independence, the socio-economic independence of families and clans. That is what our cultural base was, and that is where it remains because without that there's only the Pākehā model" (JK). The Pākehā model refers to the organisational structure of Te Rūnanga Group, and this articulation of mana motuhake instead recognises the socio-economic independence of families and clans as a cultural base. This is in line with Coulthard's (2014) expression of culture as mode of life within particular communities. Mana motuhake is derived through mana or authority from relationships between land and people which is regulated by the practice of manaakitanga.

1.4. Tino rangatiratanga

The last key concept and another of the six Ngāi Tahu values is rangatiratanga. Teanau Tuiono explores the etymology of *tino rangatiratanga* (Paora et al., 2011). According to Tuiono, tino is simply an emphatic word; rangatira is often translated as chief or leader, but if broken down ranga is short for raranga, which is to weave, and tira is a group with a purpose. A rangatira "is someone who weaves the opinions of people together" (Paora et al., 2011, p. 250). Tino rangatiratanga from this derivation is therefore an emphatic practice of self-determination through a weaving together of people. Mana motuhake and tino rangatiratanga are related terms with the former implying a relationship with land through authority from that land, of which the latter can be exercised through this connection around how people organise themselves within the land (Paora et al., 2011).

However, Paora et al. (2011) point out that even among the three interviewees in their study, the concepts and expressions of mana motuhake and tino rangatiratanga are highly contested. Indeed, Highman (1997) explores Ngāi Tahu's approach and internal expression of tino rangatiratanga and finds that two contrasting approaches exist. One which is primarily translated into the economic sovereignty of the iwi and another where some hapū, rūnanga and whānau are struggling to reaffirm their autonomy as Te Rūnanga Group establish themselves as the repository of collective

rangatiratanga over the entire iwi. Highman (1997) concludes that the internal expression of rangatiratanga is currently undergoing a transitional and evolutionary phase, which I suggest is ongoing in perpetuity. These concepts therefore come down to how each layer of authority decides between and amongst one another what each concept means and how they are to be practised. In addition, these decisions are all made within the existing structure of the State despite the Te Tiriti o Waitangi guaranteeing rangatiratanga[7] (Orange, 2011; Paora et al. 2011). This is why I use grounded accountability as opposed to Ngāi Tahutanga, to preserve the diversity of the practices across the vast region, while still maintaining a unifying concept.

1.5. Summary of key concepts

These interrelated concepts; grounded normativity, culture as mode of production/life, whakapapa, mana and tino rangatiratanga are crucial to understanding this thesis. In this context, grounded accountability is place-based, intergenerational and relational, mediated by whakapapa and mana with fluid relationships between obligations, accounts, forums and mechanisms for reward and sanction. The values and practices embedded in conceptions of grounded accountability emerge from the original instructions of accountability but are expressed through contemporary contextualised practices (Reid and Rout, 2016). How this definition was developed will be detailed in Chapters Two, Three and Five of this thesis. For the sake of this study, I will be exploring grounded accountability in Ngāi Tahu's self-determination aspirations within the existing framework[8], which is predominantly about establishing an economic base for the iwi to maintain financial independence (Highman, 1997). Within this framework, the question that arises presently is about the economic and political autonomy of the different layers of the iwi (whānau/hapū/rūnanga). This economic and political autonomy is seen as a necessary foundation to more radical forms of self-determination expressed in mana motuhake and tino rangatiratanga and these alternative forms present a crucial endeavour for future practice and research. This will be discussed in the concluding chapter. In addition to these, the interrelated theoretical constructs of duality, dialogics and (d)evolution, discussed in Chapter Two, will work towards addressing the following research questions:

Research Question One

> In what ways and why is accountability understood and exercised within Ngāi Tahu? Do these constrain or enable grounded accountability?

Research Question Two

> How do duality, dialogics and (d)evolution enable grounded accountability and is it possible in this context?

---

[7] Te Tiriti/The Treaty of Waitangi will be discussed in detail in Chapter Three.
[8] This framework has come under considerable criticism (c.f. Mikaere, 2011; Mutu, 2013; 2018; Stevens, 2016) and these will be discussed in Chapter Three.

2. Grounding the concept and practice of accountability

The overarching empirical argument out of which the theoretical contributions of this thesis emerge is as follows. Prior to colonisation, the groups which come together to make up Ngāi Tahu organised accountability relations around obligations between people and place, with a level of chiefly executive authority (Firth, 1959; Reid, 2011; Rout et al., 2017). This authority was regulated by whakapapa and mana which encourage reciprocal respect and while the authority derived from mana enabled executive decision-making by leadership, decisions were made through extensive dialogic engagement within communities (Firth, 1959; Rout et al., 2017). These relationships between people and place were maintained through complex rights and obligations which emphasised ongoing relationships (Reid, 2011; Tau, 2016a). Therefore, accountability was a practice predominantly based on relationships and mutual obligations, mediated through whakapapa and mana. This place-based, relational and intergenerational accountability is referred to as grounded accountability.

This grounded accountability was disrupted by the dispossession of Ngāi Tahu lands, self-determining authority and mahinga kai (food resources), through the structure of settler-colonialism (Waitangi Tribunal, 1991). This dispossession was not done through overtly violent means[9] but through a treaty breached by the New Zealand Government, broken contracts and successive pieces of legislation which removed Ngāi Tahu people from places and one another (Anderson, Binney and Harris, 2016). Because grounded accountability was based on direct relationships within a place, through values and knowledge which relied on relationships in a place, Ngāi Tahu people struggled over time to maintain grounded systems of accountability. Grounded accountabilities have, however, been maintained in some pockets of Ngāi Tahu society. Constraints to self-determination resulted in theoretical and physical constraints on duality, dialogics and (d)evolution, but throughout this period, agency is expressed through resistance and the pursuit of self-determination. This agency upheld the enabling potential for accountability.

Ngāi Tahu were not passive victims of this process, although some moved away – and over generations a Ngāi Tahu identity was temporarily lost for these[10] – many resisted these processes. This is evidenced from as early as 1849 when the first formal grievance of dispossession was lodged by Matiaha Tiramōrehu (TRoNT, 2017c). Seven generations of Ngāi Tahu people carried this claim – Te Kerēme – through local hui (meetings) as well as through the institutions of the State (TRoNT, n.d.c; Waitangi Tribunal, 1991). The collective sense of grievance and struggle for justice became a fundamental part of Ngāi Tahu identity (O'Regan, 1991; 2014). In 1998 part of this grievance was settled. The organisation which formed to manage and distribute this settlement, Te Rūnanga Group,

---

[9] It was considerably violent, coercive and destructive in other regions which maintained the threat (c.f. Walker, 1990; Anderson et al., 2016; O'Malley, 2016).

[10] I include myself and my immediate family in this, and this will be discussed in the reflexivity section of Chapter Four.

is a manifestation of the claim and self-determination in an existing settler-colonial context (Te Rūnanga o Ngāi Tahu Act, 1996; Highman, 1997; Prendergast-Tarena, 2015).

Understandings and practices of grounded accountability have been transmitted over time into contemporary contextualised instructions of accountability in some contexts but not others (Reid and Rout, 2016). Therefore, the concept of grounded accountability is present in the understandings of accountability of Ngāi Tahu people and communities. The organisation, however, is designed according to Western democratic and corporate governance principles, as well as cultural traditions and reinforces a distinct culture commerce dichotomy. As a result, the organisation enables grounded accountability in some ways and constrains it in others. The implication of this is that although grounded accountability extends felt accountability in theory, some of the same constraints are present in practice. Steps are required to reconnect grounded and organisational processes in a contemporary context. In addition to organisational constraints, the State constrains other aspects of grounded accountability. A crucial part of reconstructing grounded accountability is reconstructing papakāinga because papakāinga enable relationships between people and place in ways that conventional urban and organisational contexts cannot. This requires organisation from below upwards by mana whenua, who have authority from a place, and support from above through the organisation, which has existing authority and resources in the commercial world. This is where duality, dialogics and (d)evolution come together to enable grounded accountability and thus present an opportunity for development, research and praxis.

2.1. Summary of contributions

This thesis makes a threefold interrelated empirical, theoretical and methodological contribution, which is fundamentally about restoring agency to Indigenous Peoples within the Indigenous Peoples and accountability literature. I do so by writing as a Ngāi Tahu person and by engaging with Ngāi Tahu citizens and sources. By addressing Research Question One which seeks to understand the enabling potential of contemporary practices of accountability within structural constraints, felt accountability (O'Dwyer and Boomsma, 2015) is extended to grounded accountability which is informed by enduring Indigenous values and practices regulated by whakapapa and mana. It is argued that grounded accountability is required for self-determination at the same time as being enabled by it. This contributes empirically to the Indigenous Peoples and accountability literature as an examination of accounting *by* Indigenous Peoples rather than *for* Indigenous Peoples (Buhr, 2011). However, it was also found that while grounded accountability has been transmitted to understandings and some organisational practices, other practices are constraining. This results in similar practical shortcomings identified within prior theorising of felt accountability (c.f. O'Dwyer and Boomsma, 2015; Agyemang et al., 2015).

Three theoretical insights which overcome the three identified shortcomings of the IP&A literature as well as constraints to the practice of grounded accountability emerged by addressing Research Question Two through an engagement with Ngāi Tahu knowledge. These are duality, dialogics and

(d)evolution, which come together to inform the theory of grounded accountability. Duality is informed by orthodox traditionalism through 'old ways and new means' to overcome excessive essentialism in the IP&A literature. This also extends Dar's (2014) exploration of hybrid accountability practices. Dialogic engagement contributes to the IP&A literature by recognising agency at two levels – collective Indigenous struggles against the state in the pursuit of self-determination, and engagement within Indigenous communities to recognise layers of authority. (D)evolution extends the contributions of dialogics by highlighting the nuance between an Indigenous organisation and an Indigenous kinship grouping which can often be made synonymous in the Indigenous Peoples and accountability literature. Grounded accountability is an expression of self-determination together, that is taken from below rather than given from above and this extends O'Leary's (2017) critical insight of accountability as a specific promise. Finally, the methodological contribution suggests that the privileging of Indigenous agency and relationships will improve not only the theoretical and empirical insights of critical accounting research, but the critical accounting researcher, and the researcher's perspectives and relationships. All of these guide accountability relationships and contribute to an enabling approach for accountability within a constraining context. This perspective asserts that agency overcomes the identified short-comings in theory, and self-determination does so in practice.

3. Thesis overview

This thesis is structured as follows. Chapter Two, *Accountability: duality, dialogics and (d)evolution* is effectively a literature review. In this chapter I first explore accountability as a practice rather than a word (Day and Klein, 1987; Mataira, 1994; Dubnick and Justice, 2004; Simpson, 2017). This leaves accountability open to dynamic contexts which require different practices, based on a set of common characteristics. I then explore how accountability has been theorised in context, specifically, within the 'Indigenous Peoples and accountability' literature which seeks to highlight the role that accounting and accountability relations play in the structure of colonialism. In this, I explore those perspectives which consider accounting and accountability as enabling and those which consider it constraining, and how the concept emerges in practice within these contrasting perspectives. Research Question One, which explores practices of accountability, constraints and enablers, emerges out of this section. Within this section I also identity the three shortcomings of IP&A literature. To depart from these shortcomings, I introduce three theoretical perspectives which enable us to better understand the role that accountability plays in colonisation and decolonisation. These are duality (Escobar, 1995; Reid, 2011; Dar, 2014; Stevens, 2015; Simpson, 2017); dialogics (Freire, 1972; 1994; Bebbington et al., 2007; Brown, 2009); and (d)evolution (Kropotkin, 1902; Bakunin, 1990; Reid and Rout, 2016). Together these perspectives acknowledge that grounded accountability emerges from the ground below upwards but is constrained by a colonial context. Research Question Two, which explores the potential of duality, dialogics and (d)evolution for reconnecting organisational and grounded accountability, emerges from this section. This chapter therefore

serves the purpose of generating research questions and developing a theoretical framework to address these questions.

A historical socio-economic context is established in Chapter Three. This is done to illustrate a particular set of ideas, events and structures which are essential to understand how accountability is understood and exercised within Ngāi Tahu the iwi and Te Rūnanga Group the organisation. Early migrations, pre-colonial organisation including the economic base, rights, and the characteristics of accountability established in Chapter Two are explored. This is done by interpreting the scholarship authored by or respected by Ngāi Tahu, to explore original instructions necessary to construct contemporary contextualised practices of grounded accountability (Reid and Rout, 2016). Following this, contact, the Treaty of Waitangi, and both liberal and violent processes of dispossession are outlined. These sections draw on pre-existing historical interpretations of how the Government of New Zealand went about systematically dispossessing Māori and Ngāi Tahu of land, self-determining authority and thus, grounded accountability. Despite this, Ngāi Tahu people have resisted these processes since the beginning and this manifested as Te Kerēme – the Ngāi Tahu claim. Finally, I introduce post-settlement organisation and relationships of accountability to contextualise the exploration of accountability which follows. This chapter sets up the broader historical context for a more detailed exploration of contemporary accountability relations throughout the remainder of the thesis.

In Chapter Four I describe how I went about answering the research questions established in Chapter Two in an accountable way. This includes a close engagement with decolonising methodologies (Smith, 1999) which are made relevant to the Ngāi Tahu context (O'Regan, 1991; Tau, 2001; Stevens, 2015). Decolonising methodologies recognise the role and position of research and researchers in wider struggles for self-determination (Smith, 1999; McNicholas and Barrett, 2005). In this chapter, the epistemological, ontological, political and ethical assumptions that I bring as a disconnected Ngāi Tahu researcher to this study of Indigenous accountability are outlined. Following this, the methods deployed within these existing assumptions, namely a case study drawing on semi-structured interviews, observations, documentary and video analysis and a reflexive field diary are detailed. Within this section I pay close attention to local tikanga (Smith, 1999; Mead, 2003) and how these required particular practices within the case study to ensure local customs were adhered to. The limitations of this approach are also detailed. I then position myself in the research through a reflexivity section. This is crucial to discuss identity, the role of a researcher, how these shifted during the research, and how this shift affected the research process and outcomes. Finally, some quality criteria for evaluating the research are discussed. This chapter contributes the methodological insights of privileging Indigenous agency, research as relationships and critical researcher reflexivity. These contain important implications for the methodological basis of the IP&A literature.

In Chapter Five, *Grounded and organisational accountability* I address Research Question One. I first introduce how accountability is understood and practised according to a grounded perspective today. This grounded accountability is place-based, intergenerational and relational and is about how Ngāi Tahu people give and demand accountability from one another according to a set of obligations which they see in line with the original instructions of accountability. Following this, various practices of accountability between the organisation and whānau/hapū/rūnanga are explored. Some of these constrain practices of grounded accountability and others enable them. This is done to highlight the disruption between the accountability processes of Te Rūnanga Group and Ngāi Tahu whānau/hapū/rūnanga where authority lies and how this disruption is being overcome. The contribution of this chapter is first to extend felt accountability, with a specific promise of self-determination (O'Dwyer and Boomsma, 2015; O'Leary, 2017) to grounded accountability towards self-determination together from below. However, this extension still comes up against internal and external constraints so that the enabling potential of an Indigenous grounded accountability is articulated within a constraining contemporary context.

In *Chapter Six: Reconnecting grounded and organisational accountability: duality, dialogics and (d)evolution,* I address Research Question Two. Ways to bridge the existing gap between organisational accountabilities and grounded accountabilities by harnessing the strengths of the organisation and the strengths of the layers of the iwi to reconstruct grounded accountability are explored. This requires an embrace of duality, dialogics and (d)evolution, all of which emerged from conversations with Ngāi Tahu citizens. First, I discuss how each of these concepts are crucial to relationships of accountability, both existing as well as desired. Duality, dialogics and (d)evolution centre Indigenous groups, and Ngāi Tahu as agents of their own change. Together these interrelated theoretical perspectives overcome the identified shortcomings of the IP&A literature and contribute a more nuanced understanding of the enabling potential of grounded accountability in the pursuit of self-determination together from below within a constraining context. Within this chapter I outline a number of projects and ideas from those I spoke with about reconnecting organisational and grounded accountabilities which illustrate these theoretical perspectives.

The thesis is discussed and concluded in Chapter Seven. Firstly, I summarise the thesis and discuss each empirical, theoretical and methodological contribution in detail, including their interrelationships with one another. The thread that weaves these contributions together is the privileging of Indigenous agency. Following this, projects which have been initiated or developed within Ngāi Tahu since fieldwork are described. This is because these projects begin to address some of the concerns raised in this thesis independently of this thesis. Within this section, future opportunities for research specific to this context are identified. Next, opportunities for further research and theoretical development are offered across contexts to extend the insights developed in the thesis. Finally, I provide some concluding thoughts and personal reflections. These revolve around the privilege of being able to undertake this study and engage with Ngāi Tahu knowledge and keepers of that

knowledge, without which, none of these insights would be possible. This section also highlights the constant state of transformation of accountability relations within Ngāi Tahu in the pursuit of tino rangatiratanga and mana motuhake.

Chapter Two: Accountability, duality, dialogics and (d)evolution

This research is driven by the belief that Indigenous self-determination is imperative (Mataira, 1994; O'Regan, 2014; Coulthard, 2014; Manuel, 2017) and accountability is a fundamentally radical concept (Owen, 2008). These two concepts are intimately interrelated but despite this, their relationship has been largely absent in the Indigenous Peoples and accountability (IP&A) literature[11]. Because Ngāi Tahu the iwi involves societal, community and kinship accountability relationships and Te Rūnanga Group the organisation involves corporate, NGO and public accountability relationships, it will be necessary to draw from all these bodies of literature to begin to understand the complexity involved. I will thus be drawing from the democratic and NGO accountability literature, the IP&A literature and Indigenous scholarship to construct the thesis. These literatures can inform one another in mutually beneficial ways and I will make this clear throughout the following. The contribution of this chapter is twofold. Firstly, it will explore felt accountability as a starting point to conceptualise grounded accountability throughout the thesis. Secondly, it will identify the strengths and weaknesses of existing IP&A literature and articulate three interrelated theoretical perspectives which privilege Indigenous agency to overcome existing shortcomings.

The remainder of this review is as follows. First, accountability will be defined as a practice rather than a word by exploring its career as a concept (Day and Klein, 1987). Second, necessary characteristics for the practice of accountability will be investigated. Within this section I will explore the concept of felt accountability (O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) which provides a useful foundation to extend towards grounded accountability. Next, accountability will be contextualised, in this case, by its historical and current applications in colonised Indigenous communities. Within this section, I will present two contrasting perspectives of accountability in context, firstly as constraining, and secondly as enabling. Throughout this section I will also outline three interrelated shortcomings of prior literature namely a lack of Indigenous agency, an absence of the concept of self-determination and excessive essentialism. Research Question One emerges out of this section which seeks to examine understandings and practices of accountability, and how these constrain or enable grounded accountability.

In Sections Three, Four and Five, I introduce three interrelated theoretical perspectives which can overcome these shortcomings and contribute to developing theory more relevant to contemporary Indigenous struggles. The first is duality (Bhabha, 1994; Escobar, 1995; Reid, 2011; Coulthard, 2014; Dar, 2014; Stevens, 2015; Simpson, 2017) and this perspective will be illustrated using tensions between cultural and commercial values. The second and third are the potential for change through dialogic action and (d)evolution (Freire, 1972; Bakunin, 1990; Bebbington et al. 2007; Reid

---

[11] While no papers explicitly explore contemporary struggles for Indigenous self-determination, several mention it (e.g. McNicholas and Barrett, 2005; Barrett and McNicholas, 2007). Others examine historical colonial constraints to Indigenous nationhood (Neu, 2000a; 2000b) and some discuss self-management of funding from the settler-state (Chew and Greer, 1997; Gibson, 2000).

and Rout, 2016). These perspectives are drawn from accounting and accountability literature, Ngāi Tahu and other Indigenous scholarship, and sociological perspectives in the spirit of theoretical eclecticism to address the complexity of this case. Out of these sections Research Question Two emerges which explores the potential of duality, dialogics and (d)evolution towards grounding the concept and practice of accountability.

1. Defining accountability

1.1. 'The career of a concept'

Day and Klein (1987) trace accountability's 'career as a concept' from Ancient Athens and Persia through to the everyday discourse of politics and administration in 1980s Britain. The authors assert that "accountability begins with individuals in simple societies. It ends with institutions in complex societies. It starts with telling stories and adding up. It ends with justification and explanation" (Day and Klein, 1987, p. 4). To demonstrate this, they move through various stages from the origins of political accountability, audit and stewardship in Ancient Athens through to contemporary debates around accountability, participation and the rule of law.

In the Athenian model accountability was about political responsibility as well as financial responsibility (Day and Klein, 1987). The line of political accountability was simple, direct, continuous and comprehensive from the Assembly to those with delegated authority. Athenian officials could find themselves impeached at any time. In the service delivery state, the scale and complexity of activities grew considerably leading to the transformation of activities and accountabilities. The 'experts' tasked with managing the service delivery state claimed authority from their own special knowledge and skills and therefore one another. This was effectively professional accountability in a professional state. Because these experts were answerable to one another rather than the people, Day and Klein (1987) argue that this marks the breakdown of attempts to reconcile traditional notions of accountability forged in ancient Athens with the complexity of society today. At the same time, however, this perceived breakdown drives "the contemporary search for alternative ways of giving new life to the old vision" (Day and Klein, 1987, p. 20).

Through this genealogical exploration, the authors conclude that "the career of the concept of accountability has come full circle" (Day and Klein, 1987, p. 26). Accountability started in individual terms as conformity to certain rules of conduct then continued to collective terms as conformity to the will of the demos. Calls have been made for accountability as action which conforms to public interests defined by an enduring over-arching value system. These calls emerge out of contemporary debates around the complexity and unaccountability of governance. Growing complexity has therefore created demand for simpler accountability. Day and Klein's (1987) genealogy is useful for this thesis because the full circle from simple and direct, to complex and indirect, back to calls for simple and direct has clear parallels with Ngāi Tahu's accountability journey. It is clear in both cases that accountability is a practice which requires ongoing maintenance through contemporary searches "for alternative ways of giving new life to the old vision" (Day and Klein, 1987, p. 20).

1.2. From a word to a concept to a practice

A key to researching and operationalising accountability is to distinguish between accountability-the-word and accountability-the-concept (Dubnick and Justice, 2004). Accountability can be "regarded as a kind of performative moral discourse, a form of governance that depends on the dynamic social interactions and mechanisms created within such a moral community" (Dubnick and Justice, 2004, p. 12). Newell and Wheeler (2006) advocate placing rights at the heart of accountability struggles. They contend that the right to claim accountability is fundamental to achieving other social, environmental and economic rights. Accountability is not an end in itself, but a means of achieving wider goals including social, environmental and economic justice. For example, O'Leary (2017) conceives accountability as a specific promise, the promise being self-determination in the author's study as well as the present one. Here then, grounded accountability represents both a means and an end to the promise of self-determination. This rights/promise focus needs to be considered in any definition of accountability if it is to retain its enabling potential.

In an Indigenous accountability context, Mataira (1994) argues "that the Māori concept of accountability can only be understood as part of a world-view unique to Māori culture" (p. 32) and is "based on the norms, obligations, laws and traditions in the way Māori people continue to organise themselves, primarily as hapū (sub-tribes) and iwi (tribes), in pursuit of sovereignty" (p. 33). There are two points of interest here. First is Mataira's emphasis on obligations which provides an interesting mirror to Newell and Wheeler's (2006) emphasis on rights. Second, is the emphasis on organisation in pursuit of sovereignty, or self-determination. This second point is crucial to note because Mataira's (1994) paper, although published in a practitioner journal, can be considered to have commenced the IP&A literature, which has since been largely silent on pursuits for self-determination. Finally, Simpson (2017) suggests that in a desire to reclaim what has been lost, Indigenous Peoples may hold onto *protocols* too tightly, which can exclude, and instead prefers *practices* – and in this case the practice of benevolent inclusive relationships. These points reinforce the need to examine the interrelationships between context, rights and obligations, and outcomes and suggest that accountability is a practice of lived relationships towards particular outcomes. In this case, the outcome is self-determination so that accountability is a practice of relationships in pursuit of self-determination.

A suitable definition of accountability is thus "an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those responsibilities. On this obligation depends the allocation of praise and blame, reward and sanction" (Gray and Jenkins, 1993, p. 55, as cited in Smyth, 2012; 2017, see also Stewart, 1984). This definition is drawn from Western public sector accounting literature but is driven by characteristics, open to diverse contexts and can be thought of as a foundation to build a more nuanced understanding upon which centres relationships (Simpson, 2017).

1.3. Characteristics of accountability

A large body of social accounting work focuses on corporate accountability and tends to examine the annual report – the account – as the object of research and prime mechanism for accountability (Owen, 2008; Deegan, 2017). This fails to answer Cooper and Johnston's (2012) question, what is the point of all these accounts with no ability to change things? Public accountability literature has suggested that there are other characteristics of accountability requiring examination. These include obligations, forums for the account, mechanisms for reward and sanction and an acknowledgement of how mechanisms and language depend on the context of the accountability relationships (Stewart, 1984; Gray and Jenkins, 1993; Dubnick and Justice, 2003).

There are two widely accepted characteristics of accountability: that accounts are given and that holding to account is present. An account cannot stand on its own as public accountability, it must involve the capacity for the exercise of power (Stewart, 1984). Information is power, but the information is a basis for judgment and action in the holding to account and without these opportunities public accountability cannot exist (Stewart, 1984). Bovens (2007) extends this by suggesting that accountability is an institutional arrangement which contains five elements. These are public accessibility of the account giving; explanation and justification of conduct; a specific forum; an obligation to account and; the possibility for debate and judgment (Bovens, 2007). The mechanism within both of these frameworks which requires further consideration is the forum for the account.

The flow of information is the key to bringing "the machinery of accountability to life" (Day and Klein, 1987, p. 43). However, this information must be delivered within an agreed upon framework of meaning, without which the information can be meaningless to actors within the accountability relationship (Day and Klein, 1987). Day and Klein (1987) emphasise the crucial nature of seeing accountability in terms of a system "woven into the fabric of political and social life as a whole" (p. 249). This highlights the need to focus on engagement and civic dialogue in order to recreate "the high visibility and directness of the face-to-face accountability with which the story of the word began" (Day and Klein, 1987, p. 249). There are clear links here to Coulthard's (2014) grounded normativity and the potential for mana motuhake to re-establish face-to-face accountability.

1.3.1. Felt accountability

It is necessary to dig deeper into obligations as a characteristic of accountability because these are crucial in Ngāi Tahu society given the concept of whakapapa described in Chapter One. A sub-literature on NGO accountability has drawn out the concept of 'felt accountability' (Ebrahim 2003; O'Dwyer and Boomsma, 2015; O'Leary, 2017). This concept emerged out of prior theorising directed towards moving accountability beyond economic logics through an engagement with ethics (c.f. Roberts, 1991; 2001; 2009; Schweiker, 1993; Sinclair; 1995; Shearer, 2002). Felt accountability privileges internal motivations and a sense of personal responsibility for actors (O'Dwyer and

Boomsma, 2015). Actors voluntarily open themselves up for scrutiny and are answerable through shared values, mission and culture, which they seek to align with the values of the organisation (Sinclair, 1995; Gray, Bebbington and Collison, 2006; O'Dwyer and Boomsma, 2015). This ethical or value-driven perspective is largely absent from formal accountability practices, which tend to focus on external pressure applied by principals (Roberts, 1991; 2001; O'Dwyer and Boomsma, 2015). Felt accountability is thus about building a shared vision among organisational participants through collaborative relationships and collective, interdependent responsibility for outcomes (Roberts, 2001; O'Dwyer and Boomsma, 2015). This requires a "reciprocated sense of responsibility that is collectively generated rather than unidirectionally imposed" (O'Dwyer and Boomsma, 2015, p. 41).

However, O'Dwyer and Boomsma (2015) find that while felt accountability is privileged in their case study, it may inadvertently prevent the ultimate 'beneficiaries' from having a role in determining accountability processes. A felt accountability regime can become inward looking and neglect outside perspectives. The flexibility within which felt accountability practices thrive can result in narrow conceptions of to whom NGOs feel accountable (O'Dwyer and Boomsma, 2015). Therefore, accountability practices which sound good in theory may not necessarily enhance accountability in practice (O'Dwyer and Boomsma, 2015). Agyemang et al. (2017) suggest that this inward focus can be overcome through dialogue where informal communication can reduce power inequalities. In their case, they found dialogue stimulated a strong sense of responsibility for fieldworkers towards beneficiaries and funders so that performance evaluation is co-constructed. This begins to consider the reconnection between organisational and grounded accountabilities through mutual obligations and dialogic engagement. Indeed, O'Dwyer and Boomsma (2015) advocate ongoing communication through 'committed listening' to engage individuals and offer "a greater sense of personal recognition and identity" (O'Dwyer and Boomsma, 2015, p. 41, see also Roberts, 2001).

O'Leary (2017) engages with felt accountability and suggests that prior studies have not considered how opportunities for participation contribute to the core promises of development. The author extends the notion of felt accountability to show that "entering into an accountability relationship with another involves promising to fulfil certain moral imperatives" (O'Leary, 2017, p. 35). This conceptualisation goes far beyond the giving and demanding of accounts and extends accountability as a means to a specific end. O'Leary (2017) finds that when practices of accountability seek to enact specified promises, the perceived sense of responsibility embedded within felt accountability is enhanced according to "a certain course of action that will fulfil the implicit promises made by development discourses and ideologies" (O'Leary, 2017, p. 36). The author concludes that to critically appraise accountability efforts, both the underlying motivations and intentions of involved participants, and how these contribute to and influence objectives, need to be understood (O'Leary, 2017).

Felt accountability and extensions of the concept are to be considered in this case through the lens of whakapapa as an obligation and tino rangatiratanga and mana motuhake as the promise. These concepts extend accountability far beyond conventional organisational boundaries to lived relationships between kin. While these findings are useful for the purposes of this study, drawing parallels between Ngāi Tahu's context and relationships of accountability between NGOs and 'beneficiaries' must be done with caution. This is because contemporary critics of post-settlement iwi organisations argue that these structures are transforming active citizens into passive beneficiaries (Reid and Rout, 2016; Williams, 2018). Self-determination in this case is about transforming organisational accountability *to* passive beneficiaries into grounded accountability *with* active citizens together from below.

1.3.2. Summary

This section of the literature review has aimed to synthesise accountability literature in order to discover the common characteristics necessary for accountability relationships to be effective. Rights must be placed at the centre of accountability, but accountability is not an end in itself, it is a means to other ends (Newell and Wheeler, 2006; O'Leary, 2017). With this in mind a summary of six characteristics for accountability is as follows:

1. An **obligation** to provide an account containing an explanation and justification of actions taken or to be taken exists (Gray and Jenkins, 1993; Mataira, 1994; Bovens, 2007; O'Dwyer and Boomsma, 2015).

2. An **account** or flow of information, accessible by any and all affected parties containing an explanation and justification of conduct (Stewart, 1984; Day and Klein, 1987; Gray and Jenkins, 1993; Bovens, 2007; Newell and Wheeler, 2006).

3. A **forum** for the account or information to be examined, discussed and clarified and the ability to act upon that information (Stewart, 1984; Dubnick and Justice, 2003; Newell and Wheeler, 2006; Bovens, 2007).

4. Presence of a mechanism for **reward or sanction** (Stewart, 1984; Gray and Jenkins, 1993; Smyth, 2012; 2017).

5. The acknowledgement that different **contexts** create different relationships and shared frameworks of meaning. Because of this, accountability is a social and political process (Farrell and Law, 1999; Dubnick and Justice, 2003; Ranson, 2003; Day and Klein, 1987).

6. **Rights** to be placed at the heart of accountability relationships and an acknowledgement of the concept as a means to an end rather than an end in itself (Newell and Wheeler, 2006; O'Leary, 2017).

These characteristics identified from a range of accounting and accountability literature establish the empirical focus of this thesis. Next it is important to explore how accounting and accountability have been theorised in the context of Indigenous-colonial relationships while keeping these characteristics in mind.

2. Theories of accountability in context

A special issue of *Accounting, Auditing & Accountability Journal, Accounting and Indigenous Peoples* was published in 2000. The special issue had three stated objectives: to make the role of accounting in the oppression of Indigenous Peoples visible, to preserve valued Indigenous particularity and to explore how Western accounting practices could be improved through a recognition and embrace of Indigenous knowledge and practices (Gallhofer and Chew, 2000). The structure of this part of the literature review will extract themes relevant to the objectives of this study. The first is accounting and accountability as a constraint, which includes the role that accounting techniques played and play in processes of colonisation. This will be discussed in Section 2.1. The second is accounting and accountability as enabling. This will be discussed in Section 2.2. In general, this literature examines either the constraining impact of accounting and accountability regimes on Indigenous Peoples or the enabling potential through largely normative explorations of Indigenous perspectives on accountability. Few studies focus on the enabling potential of Indigenous agency, values and practices within structures of constraint (see Chew and Greer, 1997; Gibson, 2000; McNicholas et al., 2004; McNicholas, 2009; Lombardi, 2016 for exceptions).

This section reviews the literature in order to make clear the departures that I will make and present in Sections Three, Four and Five. While this literature has made significant contributions to understanding accounting and accountability and was the starting point for this research, there are three ways in which I depart from it. The first is that I pay close attention to notions of duality (Bhabha, 1994; Escobar, 1995; Reid, 2011; Dar, 2014 Stevens, 2015; Simpson, 2017) in order to avoid what can be seen as excessive cultural essentialism in a rigid dichotomy between Indigenous and West. The second is that I explore the enabling role of dialogic theory (Freire, 1972) because this acknowledges ongoing Indigenous agency and resistance to structures of colonisation (Freire, 1972; O'Regan, 2014). Thirdly, I explore the importance of (d)evolution as it recognises the agency of Ngāi Tahu whānau/hapū/rūnanga in that mana – and therefore authority, responsibility and accountability – flows from the land below. I share the view with Buhr (2011) that prior accounting literature has obscured Indigenous agency and resistance, and instead has examined accounting/accountability for Indigenous Peoples instead of by Indigenous Peoples. A consequence of this lack of agency is that it presents Indigenous Peoples as passive victims of colonisation, which is far from the historical and contemporary reality. The combination of duality, dialogics and (d)evolution unleashes the enabling potential of accountability while acknowledging the structural constraints of colonialism within which Indigenous Peoples survive, adapt, resist and thrive while maintaining agency and a sense of self.

2.1. Accountability as constraining

Hooper and Pratt (1995) perform a discourse analysis of historical documentation around the formation, operations and liquidation of the New Zealand Native Land Company[12]. The authors find that the 'scientific' discourse of accounting performed a 'truth' function which, through calculative rationality and misleading market values, obscured the nature and position of the organisation. This resulted in the gains being privatised and losses socialised to Māori. The authors express confusion regarding why Māori landowners agreed to take back land – which they had contributed into the business with the expectation of sale – with substantial debts attached. The authors speculate that it may have been due to a lack of understanding around accountancy. A decolonial approach which privileged Indigenous agency may have provided the authors with an answer along the lines of that for Māori, land is the most important thing there is. Debt or none. Fanon (1965), for instance, claims that "for a colonized people the most essential value, because the most concrete, is first and foremost the land: the land which will bring them bread, and above all, dignity" (p. 44). The experience of the loss of land with inadequate recompense over this period of time may have reminded Māori landholders of this. It is relationships with land which enable grounded accountability. Hooper and Pratt's (1995) study is considered by Buhr (2011) to have initiated the IP&A literature. The argument developed through a lack of Indigenous agency, despite the sound analysis of accounts and progressive motivation, may have set the standard for the literature's subsequent absence of Indigenous agency.

Neu and various co-authors (Neu 1999; Neu 2000a; Neu 2000b; Neu and Therrien, 2003; Neu and Graham 2004; Neu and Heincke 2004; Neu and Graham 2006) have exposed the role of accounting in the colonisation, dispossession, domination, and genocide of Indigenous Peoples residing in the land currently known as Canada. Neu (1999) examines an early period in Canada's colonial history where accounting was implicated in the identification of Indigenous Peoples as a governable population rather than separate nations to co-exist with. Neu (2000a) provides examples of accounting as a tool of oppression through direct and indirect relations, and changed accountability mechanisms. Greer and McNicholas (2017) analyse the role that accounting played in the removal of Indigenous Australian children from their families and communities.

While these historical research agendas are crucial to revealing and critiquing accounting as a weapon of colonisation, the result is that they have obscured or erased Indigenous agency and resistance to these structures both in the past and today (Buhr, 2011). Buhr (2011) refers to this as a focus on accounting *for* Indigenous Peoples rather than accounting *by* Indigenous Peoples. The absence of Indigenous agency, adaptation and resistance in these studies suggests that Indigenous Peoples were passive victims of colonisation, dependent and disempowered. In no context is this

---

[12] This company was promoted by settlers under the premise that it would be a vehicle for Māori to invest their land in exchange for shares in the company. The company would then sell the land for settlement using the management expertise of settler directors (Hooper and Pratt, 1995).

representation accurate, and throughout the thesis, I will make this clear for Ngāi Tahu, by emphasising agency, subjectivity, independence and empowerment. No matter how multidimensional dominance is, it "can never be complete and is always contradicted by resistance (Hardt and Negri, 2004, p. 54). The lack of Indigenous agency will be overcome through a methodological perspective and dialogic theory which will both be explored later.

In a contemporary Australian context, Chew and Greer (1997), Gibson (2000) and Greer and Patel (2000) highlight the tensions between Western forms of accounting and accountability and Aboriginal and Torres Strait Islander (ATSI) knowledge and culture. Chew and Greer (1997) are motivated by a concern that organisations in Australia, and around the world, are set in place to encourage 'self-management' but instead continue oppression and alienation through, in part, the use of accounting techniques. According to the authors, ATSI Peoples rely on ex ante decision-making where Western organisations rely on ex post controls and systems of accountability. They argue that in an ATSI context accountability systems should consider ATSI knowledge and culture and avoid the colonising potential of accounting. Greer and Patel (2000) identify the deficiencies in cross-cultural accounting research by suggesting it focuses on the impact of culture on accounting systems rather than vice versa and that it tends to ignore cultural differences within countries. The authors apply the Yin and Yang framework introduced to accounting by Hines (1992) as a heuristic to examine tensions between Indigenous (Yin) and Western (Yang) values. In this conception, accounting and accountability systems are largely driven by yang values with the suggestion that this is problematic for Indigenous groups (Greer and Patel, 2000).

These departures from the mono-cultural mainstream and even cross-cultural accounting literatures are welcome. However, there is a danger of moving too far in the opposite direction by essentialising these cultures, knowledge systems and practices as distinct binaries trapped in a fixed moment of time (Bhabha, 1994). This disregards the reality of Indigenous survival in the face of colonisation which has required sometimes voluntary and sometimes involuntary adaptation to and mobility through external forces. While this is generally – and often rightly so – portrayed as a negative in the IP&A literature there is also the possibility that Indigenous Peoples can incorporate external technologies and ideas into their worldview while maintaining essential elements of it in ways that benefit wellbeing (see e.g. Simpson, 2011; 2017; Coulthard, 2014; Stevens, 2015; Reid and Rout, 2016; 2018). An attention to duality in Section 3 will explore this possibility.

These studies suggest that there are interrelationships between colonisation and accountability systems which negatively impact on the wellbeing and self-determination of Indigenous Peoples. This suggests that accountability can be a constraint to self-determination. In contrast, the next section of this review will discuss how recognising Indigenous particularity presents an opportunity to embrace enduring alternatives to (re)imagine and (re)create positive futures (Smith, 1999; Buhr, 2011).

2.2. Accountability as enabling

It is important to distinguish between providing an account and accepting responsibility, and Jacobs (2000) explores this distinction through an examination of Te Tiriti/Treaty obligations and structures in Aotearoa New Zealand. Jacobs (2000) finds that the nature of the content of these accountabilities generated relations, visibility and reflexivity and made Te Tiriti/Treaty obligations auditable. A mechanism is thus required to open up a genuine dialogue between Māori and the Crown and Jacobs (2000) asks what accountability to Māori would look like. This is an important question but still obscures Indigenous agency, instead I extend this question to include what accountability by and with Māori would look like.

Gallhofer et al. (2000) consider aspects of three Indigenous cultures; Aboriginal Australian, Aotearoa Māori and Native American[13], to develop insights for environmental accounting. They propose that informing accounting practice and regulation with Indigenous environmental principles can enhance environmental outcomes. For example, the Māori concept of taonga (treasures) is connected with rights and obligations, provides a link between past, present and future generations, encourages collective rights over individual rights, and evokes awareness of cultural and spiritual attributes which have incomparable and immeasurable values (Gallhofer et al., 2000; Craig et al., 2012). Craig et al. (2012), explore the value of taonga to inform asset valuation and conclude that the qualities associated with taonga are relevant to addressing current critical global issues. These also tend to essentialise or compartmentalise 'Indigenous' and 'Western' culture although they do suggest the 'West' embracing 'Indigenous culture' could benefit the West. Both of these studies advocate an embrace of Indigenous beliefs and practices to enhance Western accounting but are largely silent about how these beliefs and practices are constrained by settler-colonialism and thus their potential for the Indigenous Peoples whose beliefs and practices they are. This thesis instead examines how Ngāi Tahu beliefs and practices can contribute to Ngāi Tahu self-determination aspirations through grounding accountability.

In a professional accounting and accountability context, assimilating Māori into the accounting profession without acknowledging different world-views only works to intensify the reach of the Empire (McNicholas et al., 2004; McNicholas, 2009). It is important for Māori to have a deep understanding of both their culture and accounting when entering the profession (McNicholas et al., 2004; McNicholas, 2009). Māori have a lot to contribute in the articulation of values and in forming strategies to transform the current global focus on short-term profit maximisation (McNicholas et al., 2004; McNicholas, 2009). In their introduction of Kaupapa Māori to the social accounting literature, McNicholas and Barrett (2005) suggest that this methodology could highlight the differences in accounting and accountability between Māori and non-Māori perspectives. The authors propose that this agenda would strengthen movements towards an 'enabling' agenda for accounting research.

---

[13] Although generalisation within these broad categories making up diverse, once autonomous nations with different languages and belief systems is somewhat problematic.

Finally, Barrett and McNicholas (2007) explore tensions arising between commercial/democratic practice and Māori practices of accountability within a number of Māori organisations and argue that there is no perfect post-settlement governance model. They note that some frameworks, that of the Ngāi Tahu model in particular, are a shift away from traditional kinship relations. These studies go some way to addressing the agency and essentialism critiques by Indigenous authors working with Indigenous participants to explore the enabling potential of accountability within constraints. These perspectives contributed significantly to the design of this study.

Section 2.1 suggests that accountability systems, if externally imposed according to dominant Western norms, could be a constraint to more holistic cultural, social, environmental and economic outcomes. Section 2.2 suggests that if Indigenous particularity has or could be embraced in the development of accountability systems, then these systems might be more enabling for Indigenous aspirations and related cultural, social, environmental and economic outcomes. This emphasises the need to consider how Indigenous particularity and a colonial context might affect understandings and practices of accountability. I take these theoretical contributions from prior IP&A literature which I see as positive but develop them through a privileging of Indigenous agency which centres self-determination as an aspiration that requires grounded accountability. This presents the first research question for this thesis which explores existing understandings and practices of Indigenous accountability in a contemporary context:

> Research Question One: In what ways and why is accountability understood and exercised within Ngāi Tahu? Do these constrain or enable grounded accountability?

Within this section, three interrelated shortcomings of prior literature were also made clear, the primary shortcoming which drives the remainder is the lack of Indigenous agency in the literature. The second is the absence of the concept of self-determination. These two related shortcomings are addressed through the methodology described in Chapter Four, which privileges Ngāi Tahu agency. As a result of this methodology, related theoretical perspectives emerged as useful to overcoming these shortcomings, dialogics and (d)evolution (Freire, 1972; Bakunin, 1990; Bebbington et al. 2007; Reid and Rout, 2016). These will be addressed in Sections 4 and 5. The third related shortcoming is the potential for excessive essentialism which requires an engagement with duality (Bhabha, 1994; Escobar, 1995; Dar, 2014: Stevens, 2015). This will be addressed in the following section. Together these approaches contribute to the IP&A literature by privileging Indigenous agency and overcoming the rigid dichotomies constructed by colonialism. They work towards an enabling approach for accountability within structures of constraint relevant to contemporary Indigenous challenges.

3. Duality: overcoming excessive essentialism

One of my secondary critiques of the IP&A literature is that it can maintain excessive essentialism or a false dichotomy between Indigenous and West. This ignores the reality of dynamic Indigenous

adaptation in the face of colonialism (Stevens, 2015). Adaptation while maintaining a sense of self through enduring practices and values is a central element of maintaining agency (Stevens, 2015; Simpson, 2017). The absence of agency is my primary concern with the IP&A literature. These two shortcomings are interconnected because embracing duality requires agency, and practising it requires self-determination. Therefore, an engagement with duality is necessary to address the shortcomings of this literature and make it relevant to contemporary Indigenous issues (Simpson, 2011; 2017; Coulthard, 2014; Stevens, 2015; Reid and Rout, 2016; 2018).

Within Māori thought and literature there is Te Ao Māori (the Māori world) and Te Ao Pākehā (the Pākehā world) and these represent a duality of worlds which co-constitute and reinforce one another (Anderson et al., 2016). However, these are sometimes presented as isolated dichotomies. In the accounting literature for example, the Indigenous and settler worlds in Australia are set up as a dichotomy (Chew and Greer, 1997; Greer and Patel, 2000). This is problematic given the reality of settler-colonialism and Indigenous adaptation to it. Instead, I argue that within the IP&A literature, these are better thought of as a duality where they mutually shape one another in the contemporary context, although not always in mutually beneficial ways (Simpson, 2017).

This dichotomy manifested in contemporary practice through the culture commerce dichotomy within post-settlement iwi organisations (see Reid and Rout, 2016). I argue in the following that this is better thought of and practised as a duality to create enduring alternative forms but doing so requires Indigenous agency and self-determination. Although Indigenous agency is present throughout history, it has been constrained and contained by settler-colonialism which has done its best to construct the rigid false dichotomy as a form of control[14]. This dichotomy has then been reproduced in historical and contemporary literature and in this way theory and practice are interrelated in the colonial structure but also interrelated in decolonial practices (Smith, 1999). The shortcomings identified in the literature are all intimately interrelated, as are the theoretical perspectives I introduce to overcome these.

Firstly, the concept of hybridity, which is often presented as a way to overcome the dichotomy, will be explored (Bhabha, 1994; Dar, 2014). Hybridity as understood in the post-colonial literature, has only recently been introduced to the accountability literature in depth (Dar, 2014). A close engagement with the thought of Homi Bhabha (1994) will begin this section. Interlaced with this will be an exploration of the thought of Arturo Escobar (1995) which engages with hybridity but focuses on how local communities transform external forces for their own needs. Then I will briefly engage with Frantz Fanon's (1968) discussion of anti-colonial resistance. These three perspectives are drawn on to begin because they offer variations on hybridity, but also maintain a commitment to 'newness'. I do not maintain a commitment to newness because such a commitment may obscure the role that enduring Indigenous values and practices can play in the (re)construction of

---

[14] This will be demonstrated in Chapter Three.

contemporary Indigenous alternatives (Coulthard, 2014; Simpson, 2017). Simpson (2017) asserts that "there is no hybrid" (p. 196) because tools do not define Indigeneity. To engage with this argument, I dig deeper into hybridity through *orthodox traditionalism* summarised as 'old ways and new means (Anderson et al., 2016)*,* which a number of authors advocate although using different terms (Hogan, 2000; Reid, 2011; Simpson, 2011; 2017; Coulthard, 2014; Reid and Rout, 2016).

3.1. Hybridity

Dar (2014) builds on the work of Unerman and O'Dwyer (2006) by introducing the concept of hybridity into the NGO accountability literature. Through an in-depth ethnography in an Indian NGO, Dar (2014) deconstructs the West/non-West[15] binary to show that workers employed multiple accounts including 'formal Western' and 'informal Indian' practices. Dar (2014) concludes that analyses of 'non-Western accounts' should be located within a hybridizing system of accountability. Dar (2014) draws extensively from Bhabha (1994) who distinguishes between 'cultural diversity' and 'cultural difference'. Cultural diversity presents culture as an object of empirical knowledge whereas cultural difference is the process of the enunciation of culture as 'knowledgeable' and authoritative in developing systems of cultural identification (Bhabha, 1994). In this distinction, cultural diversity recognises pre-given cultural customs, held in a time frame of relativism and represents a separation of totalised cultures living untouched by historical processes – "safe in the Utopianism of a mythic memory of a unique collective identity" (Bhabha, 1994, p. 34). Instead, cultural difference problematises divisions between past/present, tradition/modernity at the level of representation. Local communities bring material and cultural resources to their encounter with capitalist development and cultural difference then becomes about contestation as external forces attempt to transform local models (Escobar, 1995). The adaptation of Indigenous and Ngāi Tahu practices in opposition to colonial authority shows how their desires are deeply engaged in struggles against colonialism. In this perspective, Ngāi Tahu incorporating or developing external accounting and accountability practices for use in the contemporary context is not necessarily a surrendering to colonialism or a sacrifice of authenticity but a transformation of external forces for local needs.

Escobar (1995) builds on Bhabha's (1994) thesis through an exploration of the global discourse of development and local resistance to this discourse. Escobar (1995) argues that cultural difference is a key political fact of this time because cultural differences provide possibilities for transforming social life. Alternative models of building economies and addressing basic needs can emerge as minority cultures resist, subvert or transform capitalism and modernity in their dominant forms (Escobar, 1995; Coulthard, 2014). Cultural difference within a global system of political economy is about investigating how external forces – e.g. capital and modernity – are "processed, expressed, and refashioned by local communities" (Escobar, 1995, p. 98). These local processes can explain new forms of economic organisation, local discourses and practices through which global forms are deployed (Escobar, 1995). If Ngāi Tahu engage with external accounting and accountability practices

---

[15] Dar (2016) uses these terms in order to problematise them.

through their own means, they are not being 'un-Māori' but merely refashioning external forces for local uses. Largely absent from Bhabha (1994) and Escobar's (1995) analyses are the constraints to self-determination presented by settler-colonialism and the inability to 'self-consciously hybridise' on equal terms (Reid, 2011).

Bhabha (1994) focuses on the moments or processes which are produced during the articulation of cultural differences. These 'in-between' or liminal spaces enable the elaboration of "strategies of selfhood – singular or communal – that initiate new signs of identity, and innovative sites of collaboration, and contestation, in the act of defining the idea of society itself" (Bhabha, 1994, p. 1). This "demands an encounter with 'newness' that is not part of the continuum of past and present" (Bhabha, 1994, p. 7). These spaces of liminality are, for example, neither more or less traditional/modern, Indigenous/Western, but are 'new' spaces of hybridization as existing communities take external ideas and transform them for their own needs and aspirations in order to survive and thrive.

Fanon (1968) sees cultural self-recognition as an important means but not an ultimate end in anticolonial struggle (c.f. Coulthard, 2014). Instead, Fanon (1968) advocates that Indigenous struggle with culture must be geared toward "the total liberation of the national territory" (Fanon, 1968, as cited in Coulthard, 2014, p. 147-148) out of which a new set of cultural and economic relations emerge. If exploring the past provides a means to achieve this end, Fanon (1968) supports cultural self-affirmation in struggles against colonial domination, but not as an end to it. It is at this point where Coulthard (2014) departs from Fanon. Coulthard (2014) argues that Indigenous thought and practices drive resurgence and struggles against colonialism in order to present alternatives to the status quo. He departs from Fanon (1968) because Fanon (as well as Bhabha, 1994 and Escobar, 1995) "remains wedded to a dialectical conception of social transformation that privileges the "new" over the "old"" (Coulthard, 2014, p. 153). This view, according to Coulthard does not consider what motivates Indigenous resistance or the "cultural foundations upon which Indigenous noncolonial alternatives might be constructed" (Coulthard, 2014, p. 154).

3.2. Cultural identity: reactionary and orthodox traditionalism

Reactionary traditionalism

Identity is critical to the Indigenous self as *both a means and an end* to resurgence against settler colonialism (Reid, 2011; Simpson, 2011; 2017; Coulthard, 2014). However, Reid (2011) explores the concept of *reactionary traditionalism* which is a logical consequence of the essentialisation of Indigenous culture and identity in direct opposition to Western culture as a dichotomy (Hogan, 2000). Indigenous Peoples are frequently portrayed as embodying communal values, esoteric wisdom and environmental spiritualism often in direct opposition to 'Western values' of individualism, trade, and technological development (Reid and Rout, 2016, p. 113). Reactionary traditionalists seek to create a positive cultural identity to resist against negative internalised characteristics by reversing the

colonial narrative and representing 'the West' as corrupt and the Indigenous culture as moral (Reid and Rout, 2016, following Hogan 2000). A natural result is that some activities useful for the economic and social wellbeing of Indigenous communities can be uncritically rejected as non-Indigenous or 'not from here'. This dichotomy has manifested within the IP&A literature (c.f. Gallhofer et al., 2000; Greer and Patel, 2000; Gibson, 2000; Craig et al., 2018). Settler-states exploit the concept of reactionary traditionalism to justify their own sovereignty and paternalism (Reid and Rout, 2016). This is because according to the colonial discourse that essentialises binaries between Indigenous and West, Indigenous Peoples lack the economic and technological abilities to govern themselves and their (once considerable) resources (Reid and Rout, 2016, p. 113). Equally, if not more dangerous, is when this is internalised by Indigenous Peoples themselves and all aspects associated with 'the West' are rejected as colonial (see e.g. Fanon, 1952; Thiong'O, 1986).

Orthodox traditionalism

In contrast with *reactionary traditionalism*, *orthodox traditionalism* does not remain committed to either an 'old' static identity, or a 'new' hybrid identity, but embraces external ideas and technologies through values and practices embedded in Indigenous tradition (Hogan, 2000, as cited in Reid, 2011). In this manner, the values and practices of Indigenous tradition endure, but the forms representing the tradition change. Reid (2011) argues that when Indigenous Peoples are able to maintain a sense of equality and value their own tradition then they can adopt new rationalities and consciously hybridise in a self-determined way. This involves mutual respect, learning and engagement, to overcome both internalised colonialism and reactionary traditionalism (Reid, 2011).

However, tools do not define process or practices (Simpson, 2017). While new tools may be added to practices, these practices can remain deeply embedded in a wider cultural frame (Stevens, 2015; Simpson, 2017). Simpson (2011) argues for a reorientation from transforming the colonial outside into a flourishment of the Indigenous inside. This does not "literally mean returning to the past," "but rather re-creating the cultural and political flourishment of the past to support the well-being of our contemporary citizens" (Simpson, 2011, as cited in Coulthard, 2014, p.156). For Simpson this requires that Indigenous Peoples reclaim "the fluidity of our traditions, not the rigidity of colonialism" (Simpson, 2011, as cited in Coulthard, 2014, p. 156). Taking this perspective Coulthard (2014) asks "Why not critically apply the most egalitarian and participatory features of our traditional governance practices to all of our economic activities, regardless of whether they are undertaken in land-based or urban contexts?" (Coulthard, 2014, p. 172). In the context of the present study, this approach suggests an embrace of Ngāi Tahu values and practices throughout all aspects of the iwi and organisation to overcome the culture commerce dichotomy.

Broadly within an orthodox traditionalist approach, Stevens (2015) engages with two leading Ngāi Tahu scholars O'Regan (1991) and Tau (2001). Although Stevens (2015) supports Tau's (2001) analysis of Māori engagement with enlightenment thinking as giving critical distance to former epistemological frameworks, he departs from what he refers to as Tau's collapse thesis which

remains committed to a binary view of knowledge systems. Instead he follows O'Regan (1991) who focuses on *enduring practices* as Māori knowledge. This gives it the ability to "evolve, adapt and grow" (Stevens, 2015, p. 64). Historically examining the ability of southern Kāi Tahu to rapidly adapt and embrace the hard and soft technologies offered by settlers, O'Regan posits that using new technologies to continue enduring practices means "we are being 'extraordinarily Māori' because in his opinion 'the defining characteristic of Polynesian and Māori culture historically is [the] capacity for dynamic adaptation'" (O'Regan, 2007, as cited in Stevens, 2015, p. 64). Stevens (2015) suggests that "this supports Sahlins' assertion that the first commercial impulse of Indigenous people is not to become just like Europeans, but to become more like themselves" (p. 64). This focus extends the IP&A literature from accounting *for* Indigenous Peoples to accounting *by* Indigenous Peoples. In this conception, accounting and accountability are not Western concepts which are unilaterally imposed on Indigenous Peoples but are tools which, with self-determination, can be incorporated into existing values and practices.

Reid and Rout (2018) explore the *flexible hybridity* of the Māori worldview in seeking to answer the question, can sustainability auditing be indigenized? The authors argue that the Māori worldview "provides a broad moral framework, which avoids discrediting subjectivity and reducing socio-ecological systems to only their instrumental value" (Reid and Rout, 2018, p. 1). They also suggest that Māori ontologies are able to accommodate emotional and embodied Indigenous – subject/subjective – as well as explicitly codified – object/objective – knowledge into their understanding of the socio-ecological family while maintaining ontological integrity (Petrie, 2006, as cited in Reid and Rout, 2018). They use the example of the Kāi Tahu tītī industry which simultaneously incorporated imported scientific knowledge and protected the Māori worldview in the face of colonising forces (Kitson and Moller, 2008, as cited in Reid and Rout, 2018). Reid and Rout (2018) suggest the way ontological integrity has and will continue to be maintained is through an ongoing process of 'abductive relationism' which generates understanding and meaning through "embodied sense experiences with the socio-ecological family" (Wheeler, 2010, as cited in Reid and Rout, 2018, p. 8). This orthodox traditionalist approach acknowledges the two worlds and lines of thought but suggests that they can co-constitute one another. The Māori worldview can incorporate external knowledge and technologies while maintaining a sense of self (Reid and Rout, 2018). This is a commitment to duality, but requires trust, a sense of equality, and self-determination to self-consciously adapt (Reid, 2011).

The orthodox traditionalist perspective follows a form summarised by Anderson et al. (2016) as 'old ways and new means' and is not a phenomenon which is necessarily 'new' but draws from enduring traditions and values to confront new challenges. In the Ngāi Tahu case, this is theorised following O'Regan (1991) and Stevens (2015) who suggest that the capacity for dynamic adaptation is a defining aspect of Māori and Polynesian culture. In this approach, tradition is seen as *both a means and an end* to creating enduring Indigenous future-focussed alternatives (Simpson, 2011; Coulthard,

2014). It is the orthodox traditionalist perspective that I consider useful for this thesis. The essence of this approach is embedded in the common Māori proverb ka mua, ka muri (walking backwards into the future) (Ruckstuhl and Ellison, 2016; Ruwhiu and Elkin, 2016)

Reactionary traditionalism has manifested in an Aotearoa New Zealand context with the corporate-beneficiary model often used by post-settlement iwi organisations (Reid and Rout, 2016). This is the model being explored in this thesis. The corporate beneficiary model – where a corporate form manages and grows assets and proceeds from these assets are distributed through a charitable form for cultural development – reinforces reactionary traditionalism (Reid and Rout, 2016). This creates a culture commerce dichotomy. The model thus represents a disruption in Coulthard's (2014) culture as mode of life to create enduring alternatives to colonial-capitalist accumulation (Coulthard, 2014; Simpson, 2017). It fails to emphasise the potential for radical adaptation by Indigenous communities – sometimes voluntarily, sometimes coercively – to adapt external ideas and technologies into existing practices through a broader cultural frame (Stevens, 2015; Reid and Rout, 2018). Duality instead provides the possibility of integrating commerce and culture into an intricately interconnected totality of culture as mode of life (Coulthard, 2014).

3.4. Summary of duality

It is thus necessary to take duality seriously in the analysis of Indigenous accountability practices. Bhabha (1994), Escobar (1995) and Fanon (1968) have their own perspectives on cultural encounters and anti-colonial resistance, which maintain Indigenous agency within colonialism and have provided invaluable insight. Coulthard (2014) points out, however, that Fanon's (1968) perspective tends to privilege the 'new' over the 'old'. This observation also holds for the perspectives of Bhabha (1994) and Escobar (1995). Recently Indigenous authors have taken a nuanced approach to Indigenous resurgence and economic development which embraces new technologies but through a broader flexible ontology (Reid, 2011; Simpson 2011; 2017; Coulthard, 2014; Stevens, 2015; and Reid and Rout, 2016; 2018). This represents a duality capable of delving into tradition to confront new challenges as well as acknowledging Indigenous mobility (Simpson, 2017; Stevens, 2018; Wanhalla, 2018). Duality through orthodox traditionalism is thus a means *and* an end to confronting colonialism because it has the potential to develop enduring Indigenous alternatives to capital-colonial accumulation and re-establish culture as mode of life (Coulthard, 2014). The contribution of this section is thus to build on Dar's (2014) use of the concept of hybridity in the accountability literature by drawing from Reid's (2011) exploration of orthodox traditionalism. Orthodox traditionalism overcomes the false dichotomy through a duality that embraces 'old ways and new means' rather than a 'new' hybrid culture. I embed these insights into the IP&A literature to address the identified shortcoming of excessive essentialism which I argue is both a cause and a consequence of constrained agency.

Overcoming this dichotomy through orthodox traditionalism still requires some consideration of what is to be considered 'authentically Ngāi Tahu', which could manifest as a form of reactionary traditionalism (Reid, 2011). While this has the potential to remain problematic, 'looking in' for old solutions to new problems can instead be thought of as orthodox traditionalism. This is essential to Indigenous resurgence (Simpson, 2011; 2017; Coulthard, 2014; Reid and Rout, 2016). However, deciding on what this is, or could be, requires Indigenous agency, and self-determination, the lack of which is my primary concern with the IP&A literature. The combination of agency and duality overcomes my theoretical concerns and self-determination overcomes the reality. Orthodox traditionalism and adaptation cannot be done from the outside or the top-down, it must be decided from below-upwards and determined dialogically within communities (Freire, 1972; Sen, 1999). Dialogic theory is thus the subject of the next section and consists of the second interrelated contribution to the IP&A literature.

4. Dialogics: agency and the potential for change

The primary concern I have with the IP&A literature is that it can obscure or erase the agency and historical resistance of Indigenous Peoples against colonialism. At the core, I argue that this is a methodological shortcoming, but out of this emerges the key theoretical and empirical shortcoming. This shortcoming is a lack of focus on the fundamental contemporary Indigenous issue of self-determination. Dialogic action (Freire, 1972; 1994) highlights people as agents of change in social transformation and this perspective contains significant insights for the IP&A literature. Dialogic action towards progressive social change has been a recurring theme in Indigenous (Walker, 1990; Reid, 2011) and democratic accountability literature (Thomson and Bebbington, 2004; Bebbington et al. 2007; Brown, 2009; Smyth, 2017). Dialogic theory has been applied in the accounting literature through a number of perspectives (see e.g. Macintosh and Baker, 2002; Catchpowle and Smyth, 2016) but Freire's (1972; 1994) resonates well with Māori thought and praxis.

This section explores Paolo Freire's (1972; 1994) theory of dialogic action before turning to an excavation of how it has been interpreted and applied in the social accounting and democratic accountability literature. In particular, I combine duality and dialogics by drawing from the enduring Māori practices ako (teach/learn) and manaakitanga (maintaining and enhancing the mana of others) for their dialogic potential in a contemporary context. I will then apply Freire's thought and two contrasting dialogic theorisations within accounting research to the relationships of accountability being analysed in this study. The first follows a more agonistic and archic approach drawing from Mouffe (2000; 2005; 2013) and Brown (2009) and considers transforming accounting and accountability systems towards alternative outcomes. The second is a more (ant)agonistic and (an)archic approach drawing from Rancière (1999; 2006; 2010) and Ruckstuhl (2017) and involves using accounts and demands for accountability outside of systems towards alternative outcomes. These approaches are by no means mutually exclusive and there is considerable overlap particularly when viewed through a lens of manaakitanga. Specifically, I suggest that Rancière is useful for

conceptualising the role of Ngāi Tahu in demanding accountability from the New Zealand Government, which involved a long process of demanding accountability and recognition as a Treaty partner. While Te Rūnanga Group has been somewhat successful in furthering this endeavour post-settlement, it has cemented in particular relationships that can exclude and disenfranchise whānau, hapū and rūnanga (Reid and Rout, 2016). While I engage with these extensions of dialogics within the democratic accountability literature, the fundamental contribution of dialogics to this thesis lies in the restoration of Indigenous agency and the parallels between Freire's (1972; 1994) perspective and Māori thought and practice.

4.1. Freirean dialogics

Freire (1994) addresses the agency critique by arguing that practice based on a mechanistic conception of history will never contribute to a reduction in dehumanisation. Outlining the role of settler-state power and accounting in the structure of colonisation is useful to contextualise the need for change but rationalising this guilt through paternalism and setting up patterns of state dependence is not sufficient for change (Freire, 1972, p. 34, see also Kropotkin, 1902, Bakunin, 1990; Walker, 1990; O'Regan, 2014). Solidarity in progressive change requires a recognition of Indigenous communities as persons who have been unjustly dealt with rather than an abstract category (Freire, 1972, p. 34). It demands fighting side by side with rather than on behalf of or for. This study therefore centres Indigenous agency by illustrating the influential role that over a century of resistance has played in developing a distinct Ngāi Tahu identity, which culminated in the Ngāi Tahu Claim and an economic base to continue to pursue self-determination aspirations. To do this requires a dialectical perception of history where the change wanted, needed and dreamed of, is created by Ngāi Tahu people and not for them, but within a set of structural relations.

Within the word there are two dimensions – reflection and action – and if either of these is sacrificed than the other immediately suffers (Freire, 1972, p. 75). Action plus reflection equals praxis but action without reflection is activism and reflection without action is verbalism (Freire, 1972, p. 75). Both are necessary for progressive change and this sits at the core of dialogics. In addition, Freire (1972) argues that dialogic action requires a foundation of love, humility and hope. Naming the world is an act of creation and re-creation infused with love, but this cannot be an act of arrogance because arrogance breaks the dialogue (Freire, 1972, p. 78). This recreating of the world needs a strand of hope because if those in dialogue operate in a climate of hopelessness then their efforts will be sterile and bureaucratic – "hope is an ontological need" (Freire, 1994, p. 2). Through these foundations dialogue becomes a horizontal relationship of mutual trust between actors (Freire, 1972, p. 80). Subjects meet to name and transform the world together rather than a heroic liberator saving the oppressed. This requires a shared language, not the "sectarian gobbledygook of 'educators'" (Freire, 1994, p. 39) but a language developed by the people as a route to the invention of citizenship.

These ideas being described from Freire's (1972, 1994) theory of dialogic action are already deeply interwoven within Māori and Ngāi Tahu thought and practice. This is most clearly expressed within

Te Ao Māori by the word *ako* which means both to teach and to learn. Teaching and learning are dialogical processes of what Freire (1972) refers to as co-intentional education where teachers and students are both subjects creating knowledge, learning from one another and in this process recreating knowledge together. The former teach and as they do so learn, the latter learn and as they do so teach (Freire, 1994, p. 111). As actors create this new knowledge through reflection and action, they discover themselves as the permanent re-creators of that knowledge, and this is not pseudo-participation but committed involvement (Freire, 1972, p. 56). This is reconciling the poles of the opposite – the teacher-student contradiction – so that both are simultaneously teachers and students (Freire, 1972). Revolutionary leadership through authentic thinking does not take place in an ivory tower of isolation (or in a centralised organisation) but only in communication (Freire, 1972). Thought has meaning when generated by action and the subordination of students to teachers is therefore impossible (Freire, 1972). The existence of an Indigenous concept *ako,* which has significant potential for dialogic accountability, that has not been covered in the IP&A literature or the dialogic accountability literature reveals how these two bodies of literature can complement one another.

Freire (1972) discusses 'cultural revolution' which takes the society to be reconstructed as the object of the remoulding action. This cannot be mechanistic, but the culture which is to be recreated is the fundamental instrument of this reconstruction. To do this requires more than technical or scientific training, it requires that technology and science be of service to humanisation (Freire, 1972). This view then requires individuals to understand culture as a superstructure that maintains 'remnants' of the past in the substructure undergoing transformation (Freire, 1972; see also Reid, 2011; Coulthard, 2014). As this 'cultural revolution' deepens critical consciousness of the knowledge and practices of the new society, people will begin to perceive why parts of the old society survive in the new (Freire, 1972). They can then free themselves of those that are constraints and embrace those that are enabling. This is relevant to the discussion above on overcoming the culture commerce dichotomy by addressing these perceived problems to embrace duality through orthodox traditionalism.

In summary, to address the lack of agency in the IP&A literature we need to recognise Indigenous communities as persons rather than an abstract category (Freire, 1972; Smith, 1999; Buhr, 2011). The culture being transformed needs to be centred in transformation from below through orthodox traditionalism and allies to this change need to fight side by side with the culture rather than on behalf of (Freire, 1972). Finally, reflection and action lead to dialogue which is crucial in processes of humanisation. This is recognised in the Māori concept of *ako* which overcomes the teacher-student contradiction by recognising both teachers and students as subjects creating knowledge together. A dialogic forum within the community seeking change informed by ako, to embrace duality through orthodox traditionalism together as a community, presents an enabling role for accountability. The next step is to theorise dialogics in relation to accounting and accountability. This has been engaged with extensively in the social accounting and democratic accountability literature.

4.2. Agonistic or antagonistic dialogic accountability?

A useful starting point to explore dialogics in the social accounting and democratic accountability literature is an examination of how prior studies have contended that social accounting can produce alternative or emancipatory outcomes. Gallhofer and Haslam (1997) argue that transforming accounting itself can enable emancipation and that the crucial element of an enabling accounting is the capacity for 'radical emancipatory social change' through creating visibilities, dialogue and action – a more agonistic approach. In contrast, Cooper et al. (2005) argue that the emancipatory potential of accounting depends on the social account being tied with social movements and used in struggles for justice – a more antagonistic approach. Both of these have dialogic potential but imagine different visions of that potential in practice and both of these are present in the Ngāi Tahu case.

4.2.1. Agonistic dialogic accountability

Following the more agonistic approach Bebbington et al. (2007) use Freirean dialogics to reimagine engagement as a mechanism to hold corporations and other institutions accountable, and hope that this process will lead to less socially, culturally and environmentally destructive outcomes. Freirean dialogics includes the notion that it is possible to resolve conflicts in worldviews by "denying the invasion of one worldview by the other and identifying the support and commonality each worldview offers to the other" (Bebbington et al., 2007, p. 364). Following this, it is suggested that all actors in an engagement may expect to learn something of the worldviews of others, address structural constraints, and work together to create a better outcome. Accountability can thus be seen as a mutual learning process designed to promote transformative action (Bebbington et al., 2007). Thomson and Bebbington (2005) explore the dialogical insights of Freire (1972) for accounting education as a way of resisting against the capture of accounting education for managerial interests.

Several social accounting authors have extended this dialogic approach by seeking inspiration from theorists of agonistic democracy to frame and explore accountability (Brown, 2009; Brown and Dillard, 2013; Brown, Dillard and Hopper, 2015; Gallhofer, Haslam and Yonekura, 2015). The agonistic democratic accountability agenda seeks to pluralise dialogue in order to raise democratic consciousness. This strand of research focuses on diverse actors engaging together from disparate, value-based positions and seeks to take "ideological conflicts seriously" (Brown, 2009, p. 313). Any consensus remains a "conflictual consensus" (Mouffe, 2013, as cited in Brown et al., 2015) and the goal of resolving any differences is actually a risk to the democratic aspirations of accountability. The distinction is in transforming antagonistic relationships, where enemy actors struggle to annihilate each other, into agonistic conflicts, where actors ferociously defend their position, but equally ferociously uphold the rights of others to defend their own position (Brown et al., 2015).

Freire (1994) supports an agonistic position by arguing that the duty of educators and researchers is to respect all positions even those that they combat earnestly and with passion, because to ignore that these positions exist is neither scientific nor ethical. Dillard and Brown (2012) argue that

"commitment to a dialogic process leads to renewed commitment to the adversary as a moral/political being with a voice demanding the right to be heard and understood but not necessarily having the right to be accepted" (p. 6). This position has close parallels with the practice of manaakitanga introduced in Chapter One, and one of the six Ngāi Tahu values (TRoNT, 2017a). This acknowledges that theoretical perspectives and practices which are now considered 'dialogic' are present in enduring Māori thought and practice. The absence of engagement with Indigenous thought in the democratic accountability literature is somewhat perplexing given that a significant proportion of it emerges from New Zealand (c.f. Bebbington et al., 2007; Brown, 2009; Dillard and Brown, 2012; Brown and Tregidga, 2017).

4.2.2. Antagonistic dialogic accountability

Smyth (2012; 2017) and Catchpowle and Smyth (2016) engage with the dialogic accounting project using Bakhtinian (1981) dialogics coupled with other frameworks to take a more antagonistic stance. These authors empirically examine the role accounting information and accountability relations have played within social movements working towards more just social orders. Smyth (2012; 2017) presents case studies of civil society resistance to the neoliberal reform of social housing services in order to draw attention to "the actual activities of real people as the agents for change in relation to public accountability" (Smyth, 2012, p. 241). Catchpowle and Smyth (2016) theorise that 'the working class'[16] is still a central agent of universal social change. They depart from Gallhofer and Haslam (2003) who suggest that accounting has no necessary class belongingness by asserting that accounting information is a part of the capitalist class system. In contrast to Gallhofer and Haslam (1997; 2003), they conclude that to change accounting, capitalism must be changed rather than vice versa. Along this line of inquiry, I will briefly discuss the political thought of Jacques Rancière (1999; 2006; 2010) in pursuit of antagonistic demands for accountability towards self-determination.

The thinking of Rancière (1999; 2006; 2010) has recently been introduced into the democratic accountability literature (Li and McKernan, 2016; Brown and Tregidga, 2017) and Indigenous studies literature (Ruckstuhl, 2017). Both Li and McKernan (2016) and Brown and Tregidga (2017) suggest that Rancière could provide a way to refocus and repoliticise the critical accounting project by reconceptualising where politics occurs with an emphasis on dissensus. Ruckstuhl (2017) connects these ideas in an Indigenous and Ngāi Tahu context by arguing that Rancière provides a lens to understand Indigenous struggles for self-determination. What is central to these arguments is the importance of movements outside of the formal systems of democratic accountability.

To depart from the contradiction between the state and society, governors and governed, Rancière (2010) distinguishes between police (which counts 'real' parts only) and politics (which counts those

---

[16] The authors leave the definition of working class open enough to include all groups of wage workers and are more interested in the relationship to capital (Catchpowle and Smyth, 2016, p. 8).

with no part). The formal governance techniques and institutions of the state and its related practices of authority based on particular distributions are 'police'. When distributing parts in its conception of democracy in the quest for consensus, the police neutralises dissent. By allocating parts, it excludes those with no part and ignores the voiceless. The police order seeks to co-opt dissent, for example Indigenous sovereignty struggles (Ruckstuhl, 2017) or human rights assertions (Li and McKernan, 2016) into the existing order to neutralise that dissent to reach consensus. Claims previously not sensible, become sensible through dissent. These acts of dissent based on demands for equality are what Rancière distinguishes from the police as politics (Rancière, 2006; 2010).

Politics is about counting the uncounted (Rancière, 2006; 2010). Creating a space where the uncounted can be counted and the voiceless can shout and be heard in a dispute over what is sensible. In contrast to Rancière's conception of the hierarchical police order, he sees politics as occurring when demands for equality, often through dissensus, are made. These demands occur outside of the formal systems represented and distributed by the police order and are necessarily always "antagonistic to policing" (Rancière, 1999, p. 29, as cited in Li and McKernan, 2016). Politics is therefore not efforts made through the formal institutions and mechanisms of the state but the interruption of those institutions – dissensus. This dissensus is often an expression of equality of anyone and everyone and is thus antagonistic to any institution based on hierarchy. When the logic of equality confronts the logic of hierarchy then this moment of dissensus is the political (Li and McKernan, 2016). Real democracy, according to Rancière, is thus where liberty and equality are not represented and protected by the law and institutions of the state but are "embodied in the very forms of concrete life and sensible experience" (Rancière, 2006 p. 3). As Rancière (1999; 2006; 2010), and subsequently Ruckstuhl (2017), Li and McKernan (2016) and Brown and Tregidga (2017) have shown, it is dissensus that creates democracy. The act separates the police from the politics. Constant and persistent demands for equality lead to constant and persistent reconfigurations of the relationships between the state and citizens. Thus democracy is not "a fixed state of being… …but a *state of becoming"* (Ruckstuhl, 2017, p. 38, following Rancière, 1992, emphasis in original).

I argue that Rancière and the antagonists are useful to examine the role of Ngāi Tahu and Te Rūnanga Group in demanding accountability from the Government as a Treaty partner. As will be described in the next Chapter, this required 150 years of resistance to be recognised as agents with self-determination and legitimate voices. This recognition was achieved through acts of dissensus outside of as well as within the systems sanctioned by the settler-state. However, this level of analysis is secondary to the thesis. The perspective is deployed to highlight that in demanding a voice through the politics of dissensus (Rancière, 1999; 2006; 2010), Ngāi Tahu successfully obtained a legitimate voice in the governance of specified territories but this voice was to an extent centralised into Te Rūnanga Group. This had the somewhat paradoxical effect of disenfranchising the engines of Ngāi Tahu authority whānau, hapū and to an extent rūnanga so that their voice was disempowered and co-opted by the organisation (Reid and Rout, 2016). However, these groups are

the legitimate authority and foundation of Ngāi Tahu culture as mode of life and this is recognised by all parties. This suggests that the insights of Mouffe (2000; 2005; 2013) and Brown (2009) are useful for the relationships of accountability being investigated in this thesis, between Te Rūnanga Group the organisation and Ngāi Tahu the iwi, with all its autonomous layers. I argue this because there are times when an all of iwi central organisation is useful in the contemporary context, but also times when autonomous whānau, hapū and rūnanga are useful and necessary. An antagonistic approach threatens the balance needed between these autonomous layers, one another, and the organisation. The potential for these perspectives to overlap is through the enduring values and practices of ako and manaakitanga. These can draw together duality, dialogics and (d)evolution as a guide to reconnect organisational and grounded accountabilities.

4.3. Summary of dialogics

In this section I have introduced the critical dialogic thought of Paolo Freire and how this has been applied in the accounting literature. This is in order to centre Indigenous Peoples as agents of their own change. There are two related perspectives of accounting and accountability relations towards change which take a dialogic approach. One is driving change and demanding accountability antagonistically by acknowledging power structures while working against them from the outside. The other is driving change by transforming accounting and accountability agonistically. Both of these are present in the Ngāi Tahu case and have been deployed in the pursuit of mana motuhake and tino rangatiratanga which require accountability from below, and therefore (d)evolution. (D)evolution is thus the subject of the next sub-section.

The contribution of this section is to excavate the complementarities between the IP&A literature and the dialogic accountability literature, which have largely ignored one another. The focus on dialogics in the democratic accountability literature can re-centre Indigenous Peoples as the agents of change seeking self-determination in the IP&A literature. The examination of constraining and enabling roles for accounting and accountability in the IP&A literature can provide concrete empirical insights for the democratic accountability literature, which is largely conceptual/normative[17]. I contribute to the literature by embracing the theoretical, methodological, and empirical strengths of both to overcome the existing shortcomings of each. In addition, the relationship between self-determination from above driven by an organisation and self-determination together from below driven by the iwi is initially theorised to develop implications for Indigenous agency.

5. (D)evolution

The distinction between mutual, bottom up decision-making and top-down state-based dependency relationships has been covered in literature from different contexts (Escobar, 1995; O'Regan, 2014; Tau, 2015b; Kruger, 2017; 2018). It has been made clear that in order to ground accountability, in

---

[17] Although Cooper et al. (2005), Smyth (2012; 2017) and Catchpowle and Smyth (2016) go against this trend.

this case, requires moves towards tino rangatiratanga and mana motuhake for Ngāi Tahu. This would be widely considered a 'devolution' of authority, but as will be made clear in this section it is somewhat more nuanced than that and needs to be understood through a local lens. This devolution needs to be analysed at two levels, because these are the two levels that have unfolded in recent history. The first is between the State and iwi, and the second is between iwi organisations and whānau. This is the result of the somewhat recent and artificial construct of iwi corporates as the institutions to engage in partnership with the State under the Treaty of Waitangi (Reid and Rout, 2016).

In this section I will present arguments for demanding accountability from the State to iwi towards self-determination, and then for demanding accountability from Te Rūnanga Group to the autonomous layers of the iwi (whanau/hapū/rūnanga). Then I will assert that accountability emerges from below in a grounded accountability context and will detail the nuances of (d)evolution in contrast to devolution, revolution and evolution. By doing so I argue that pre-colonial authority was derived from mana and accountability was regulated through manaakitanga so that the idea of centralised or sovereign authorities is anathema to Māori concepts of tino rangatiratanga and mana motuhake. Therefore, the State and the settlement being centralised into a state-like entity, do not draw authority and accountability from below, but maintain top-down unidirectional lines of accountability. To overcome this requires duality, dialogics and (d)evolution to evolve the autonomous institutions, where authority lies, into contemporary contextualised institutions. This contributes to the literature by recognising the multidirectional layers of accountability within Indigenous communities in contrast to a lack of agency, or an organisation centric focus. This further develops the nuanced relationship between organisational self-determination from above, and self-determination together from below.

5.1. Devolution from the State to iwi

According to Tau (2015b), the Treaty of Waitangi is a classic statement of liberalism, where the Crown's right to govern is qualified by its obligation to protect not just Māori property but Māori self-determination (p. 134). He suggests that for Māori leadership at the time of signing "the idea of a centralized all-powerful government whose sovereignty superseded their customary chieftainship was beyond their possibility of imagining" (Tau, 2015b, p. 134). However, instead of what this interpretation of the Treaty intended, wealth was taken from Māori, centralised into the State and then over progressive reforms, redistributed according to an ideology of equality (which Tau equates with the tyranny of a settler majority). This process transformed Māori from autonomous kin-based chieftanships to dependent individual recipients of state authority, accumulation and allocation (Escobar's (1995) assisted).

Tau (2015b) provides a somewhat controversial yet thought provoking argument that – although not advocating a neoliberal position – neoliberal policies in 1984 enabled Treaty settlements, including the Ngāi Tahu claim, based on property rights rather than "quick and dirty cash settlements" (Tau, 2015b, p. 140). This access to property rights enabled a level of economic self-determination Tau

argues is necessary for Ngāi Tahu tino rangatiratanga and mana motuhake (see also Highman, 1997). Tau (2015b) provides the caveat that neoliberalism leading to the acquisition of assets was of accidental relevance for Māori and that any future relevance to Māori depends on Māori capacity to "indigenize the theory" (p. 133). Although the author does not engage with this in any great detail, nor with any existing critiques of neo-liberalism in a New Zealand (Dean, 2015) or Māori (Sykes, 2010; McCormack, 2011; Mikaere, 2011; Workman, 2017) context. At the same time, he suggests that less government and the primacy of property rights (taonga for Māori) share common ground with Māori grounded normativity (Tau, 2015b, p. 134). In an interview, Tau (2017) asserts that "we've got the land, but we have no mana over the land other than selling it. So our job is to establish authority, tino rangatiratanga jurisdiction on our lands, so that we do what we want. It's our land. We have to make it our land and that means removing Crown title".

Bakunin (1990), Graeber (2014) and others consider the intimate relationships between "enormous centralized states" (Bakunin, 1990, p. 13), money, capital accumulation and bank speculation. Bakunin (1990) sees organisation from below as a direct contradiction to the existence of sovereign states because it represents the sole condition for real rather than fictitious freedom. Within this, Bakunin (1990) refers to representative democracy as "based on the pseudo-sovereignty of a sham popular will" (1990, p. 13) which is a step further than Tau's (2015) critique of the tyranny of the majority. In his analysis and critique of the formation of states in Europe, Bakunin (1990) argues that the more extensive a state is, the more complex its structure and therefore the more alien it becomes to the people. This argument has parallels with Day and Klein's (1987) simple direct versus complex and indirect career of accountability. This analysis becomes even more complex in this case as the growing settler majority and the growing settler-state to represent it, made demanding accountability under the Treaty even more difficult for Māori. This will be described in Chapter Three.

5.2. Devolution from iwi to the people

In Chapter Three I give significant detail of Ngāi Tahu's resistance to land dispossession which eventually led to the settlement of grievances in the 1990s and the establishment of Te Rūnanga o Ngāi Tahu. This is a significant step in Ngāi Tahu's journey towards tino rangatiratanga and mana motuhake and thus the self-determination of accountability processes. But first, I wish to make clear that these processes are just steps (very significant steps to be celebrated) in the ongoing process of decolonisation. What is occurring now (and indeed was recognised by some local leaders at the time (e.g. Rakiihia Tau Snr (Fisher, 2015) and Harold Ashwell (1985)) is the centralisation of economic and political power into Te Rūnanga o Ngāi Tahu. Whether or not this aligns with grassroots conceptions of tino rangatiratanga and mana motuhake is a question to be explored because another step towards mana motuhake may require some sort of devolution of responsibility from Te Rūnanga Group to rūnanga or hapū/whānau.

Prendergast-Tarena (2015) argues that as a result of settlement, the new structure of Te Rūnanga o Ngāi Tahu redirected relationships of accountability to within the iwi rather than to government

(Parsonson, 2000, as cited in Prendergast-Tarena, 2015). The author also finds that within the three Indigenous organisations studied, including Te Rūnanga Group, money has become a component of power through the translation of wealth into political influence (Prendergast-Tarena, 2015). This consolidation of wealth and political influence has been deployed to advocate and advance positive change and outcomes for their communities (Prendergast-Tarena, 2015). However, these gains also increased tensions between regional communities and the organisation, who were concerned about the centralisation of power. These tensions were particularly pronounced within Ngāi Tahu, because of the kinship nature of the structure which results in higher levels of accountability to regional communities (Prendergast-Tarena, 2015). Barrett and McNicholas (2007) point out that post-settlement organisations have a mandate to govern centrally but the decentralised social structure of Māori tends to hinder issues being resolved.

Reid and Rout (2016) discuss the separation between the cultural and commercial leadership within iwi. Hapū were the traditional unit in Māori socio-economic organisation, within which social obligations were imposed and property rights enforced, with iwi coming together to defend wider borders (Reid and Rout, 2016; O'Regan, 2014). Iwi came into dominance during colonisation through the internal need to unify and external government pressure to deal with larger groupings (Ballara, 1998 as cited in Reid and Rout, 2016). Because the settlements are negotiated by iwi, and political and economic resources are therefore entrusted to iwi organisations, hapū are disenfranchised by this "somewhat artificial arrangement" (Reid and Rout, 2016, p. 129). Because of this "the process of decolonization has reinforced the colonization-engendered socioeconomic structure of Māori society" (Reid and Rout, 2016, p. 129).

Reid and Rout (2016) suggest that the general problem is a cultural mismatch (Cornell and Kalt, 2000) where iwi corporate structures fail to match customary institutions. Often, the iwi organisation is portrayed as "an instrument of decolonization" but in reality, it maintains top-down, unidirectional accountability relationships which maintain members as passive beneficiaries (Reid and Rout, 2016, p. 130; Williams, 2018). This structure crowds out the formerly autonomous hapū which encourage reciprocal obligations and mana as regulatory forces and ignores individuals and families as engines of economic and political empowerment. Reid and Rout (2016) assert that this is a result of colonisation which reinforces a lack of agency by once autonomous groups and disrupts the cultural transmission of original economic instructions from pre-colonial structures. The authors conclude that reconstructing tribal economies requires contextualized contemporary manifestations of these original instructions to generate desired outcomes for holistic wellbeing (Reid and Rout, 2016). Barr and Reid (2014) detail a 'Symbiotic Development Model' established to manage Ngāi Tahu pounamu (greenstone) resources that provides a 'cultural match' between the authority and decision-making structure with the organisation of Ngāi Tahu society. This model is a 'centralised decentralisation' which provides a central structure to protect tribal assets that can be utilised to facilitate decentralised economic development at whānau and hapū level.

This perspective connects the themes of duality and (d)evolution, for if it is Ngāi Tahu grounded accountability which is being enabled, then recognising authority from below and reconstructing this into a contemporary contextualised manifestation is an embrace of duality and (d)evolution. But this duality and (d)evolution cannot be organised from the top down, it requires dialogic relationships between the organisation and the layers of the iwi to determine this embrace of duality and (d)evolution with pressure from below.

5.3. Accountability from below

Reid et al. (2014) argue that state-imposed development does not work for Indigenous groups and that development approaches need to be localised and self-determined if they are to contribute to wellbeing. Freire's (1972; 1994) approach is effectively from below but requires dialogical leadership in the first instance. Freire (1972) also cautions that social change can perish at the height of its power if the society has simply acquired that change rather than reinvented or recreated it. Carrying out a revolution *for* the people is akin to a revolution *without* the people (Freire, 1972). Decision-making and accountability structures being implemented from below was a recurring theme throughout the dialogic section, however, as structures are in place which constrain this, then these structures must be devolved as bottom-up institutions are evolved (Mohanty, 1991).

Bakunin (1990) identifies a current of thought advocating for 'teachers of the people' in revolutionary movements but asks what these teachers will teach the people. He suggests that first of all these teachers must learn from the people. Freire (1972) argues that any political or educational program that does not respect the particular view of the world held by the people should not expect positive results. This could constitute cultural invasion despite the very best intentions (Freire, 1972, p. 84). What is most impermissible is disrespect for 'common sense', or in this case grounded normativity (Freire, 1994; Coulthard, 2014). Instead, knowledge and change must start with and proceed through grounded normativity from below. Bakunin (1990) aligns his methodological perspective with his political perspective by arguing that all life develops out of its own inexhaustible depths through diverse facts rather than abstract reflections. Not dictated exclusively by theory but as a result of the natural development of the demands of life. While this is somewhat simplified, it makes the basic point of (re)constructing institutions from below based on Indigenous community needs. It is about responding to external conditions through a lens of grounded normativity (Coulthard, 2014). All of this makes the interrelated nature of the three themes introduced in this chapter clear. If authority and therefore accountability emerge from the land below in precolonial times (mana) and this was regulated within and between communities by dialogical practices (manaakitanga and ako) then examining how this instruction has been transmitted into communities and the organisation today establishes a foundation for duality through orthodox traditionalism.

5.3. Evolution, revolution, devolution and (d)evolution

From the late 19th century onwards, Māori adopted non-violent methods of dealing with Pākehā domination and "social change by revolution is commitment to change by evolution" despite the

"glacial pace at which it occurs" (Walker, 1990, p. 277). Walker (1990) argues that since the 1960s, Māori have quickened the pace of evolutionary change with support from Pākehā who by this stage were more remote from colonising forebears. These groups were engaging together in transformative action because "to speak a true word is to transform the world" (Walker, 1990, p. 277, evoking Freire, 1972). This evocation of Freire (1972) in a discussion of the evolutionary change in Aotearoa New Zealand towards honouring the Treaty and Māori self-determination brings these perspectives full circle. The resistance of Māori to State domination, including the Ngāi Tahu claim are testament to Indigenous agency towards dialogic change. Part of this change is the devolution of State authority to the authority (rangatiratanga) guaranteed under the Treaty. In this way (d)evolution and dialogics come together as forces of change in the pursuit of tino rangatiratanga and mana motuhake. Demanding accountability from the State and iwi organisations to respect the mana of whānau and hapū represents a (d)evolution determined dialogically between the parties.

This (d)evolution is not just a change in understanding of authority and accountability because "a change in understanding, which is of basic importance, does not of itself, however, mean a change in the concrete" (Freire, 1994, p. 26). The unveiling of reality, for example institutional structures of accountability which constrain grounded accountability, is a step in the right direction but this new understanding needs to be tied with political struggles for the transformation of concrete conditions (Freire, 1994, p. 31). Dialogics is therefore a means of achieving a (d)evolution through language as a route to the invention of citizenship (Freire, 1994, p. 39). A citizenship which recognises the agency of whānau, hapū and rūnanga as the foundation of iwi, rather than beneficiaries of a state-like or NGO based organisation. The agency of whānau, hapū and rūnanga through mana drawn from below requires contemporary contextualised practices to enable grounded accountability towards self-determination. This is the duality through orthodox traditionalism.

Grounding the concept and practice of accountability therefore requires decision-making and authority from below to re-establish the grounded normativity in which Indigenous flourishing occurred and can occur once more in a contemporary context. This is not an uncritical devolution but one that involves dialogical engagement between and within parties about power-sharing and which of the original economic instructions are useful in contemporary society. This is why I term the process (d)evolution, which embraces duality and dialogics, to reconnect existing organisational practices of accountability with understandings and practices of grounded accountability. In doing so I contribute to the IP&A literature by combining these interrelated theoretical perspectives to restore Indigenous agency, overcome rigid dichotomies and examine the enabling potential for accountability within historical and ongoing structures of constraint.

> Real community development can never take place without economic development, but economic development without full local control is only another form of imperial conquest (Manuel and Posluns (1974/2018), as cited in Coulthard, 2014).

6. Duality, dialogics and (d)evolution

I have introduced three interrelated theoretical concepts that can overcome the identified shortcomings of existing literature and begin to ground the concept and practice of accountability by reconnecting organisational and grounded relationships. The first is the concept of duality, which seeks to address the rigid dichotomy between culture and commerce, Indigenous and West that manifests in literature and practice. This conception of duality has an emphasis on embracing and re-establishing the grounded normativity of Ngāi Tahu values and practices which 'look in while looking out'. This approach represents an orthodox traditionalist perspective and is guided by old ways and new means (Anderson et al., 2016). To decide what this is and how to do this, however, requires self-determination together from below through dialogic decision-making.

Attention to dialogics centres the people seeking change as agents of their own change (Freire, 1972). This perspective works to break down the contradiction between teacher and student, leader and followers, because those who teach, learn and those who learn, teach. This dialogic potential is already deeply engrained in Māori and Ngāi Tahu thought through the concept of ako which means both to teach and to learn. In addition, manaakitanga, one of the six Ngāi Tahu values, exhibits dialogic practices by committing to maintaining the mana of guests as well as opponents. This is an embrace of duality which sees the enduring practices of ako and manaakitanga as a means to enable the reconnection of grounded and organisational accountabilities. How this manifests into concrete forms requires a dialogic forum between the organisation and layers of the iwi. In this way duality and dialogics mutually reinforce one another.

Some form of (d)evolution is necessary because mana motuhake, tino rangatiratanga and grounded normativity are anathema to top-down authority. This acknowledges that at the time of signing Te Tiriti, leaders would have struggled to imagine a state with title and sovereignty over all land (Tau, 2015b). Indeed, Te Tiriti suggested that tino rangatiratanga would be respected. If tino rangatiratanga and mana motuhake are the ambitions of Ngāi Tahu today then this needs to be implemented into accountability relations lest Te Rūnanga Group maintains state-like relationships of authority and dependency, without reconstructing alternative Ngāi Tahu futures. Mana is authority derived from whakapapa and this is regulated through manaakitanga, a dialogic practice. These perspectives thus bring duality, dialogics and (d)evolution together. Processes of (d)evolution require dialogics which embrace duality and together these enable grounded accountability towards self-determination together from below.

These three perspectives come together to provide a framework for gounding accountability in a contemporary context. They overcome the identified theoretical shortcomings of the IP&A literature in addition to current practice. I commit to an enabling approach for accountability while acknowledging structures of constraint. Contributions are made to both the Indigenous Peoples and democratic accountability literatures by updating theory in a contemporary context relevant to ongoing Indigenous struggles for self-determination. This is done predominantly by privileging

Indigenous agency in the theoretical, methodological and empirical approach. The following research question will explore the potential for these three interrelated perspectives to contribute to theory and practice in Chapter Six:

> Research Question Two: How do duality, dialogics and (d)evolution enable grounded accountability and is it possible in this context?

In this chapter I have defined accountability as a practice and out of this developed a set of research questions and a theoretical framework towards grounding the concept and practice of accountability. First of all, accountability was identified as a practice driven by key characteristics through an exploration of its 'career as a concept'. The concept was traced from simple and direct, to complex and indirect, back to contemporary alternatives of recreating the simple and direct practices (Day and Klein, 1987). These characteristics include an obligation, an account, a forum for the account, reward or sanction mechanisms, context dependence and rights. These characteristics make up the empirical focus of this thesis. Felt accountability (O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) was explored as a foundation upon which to extend grounded accountability to include Indigenous particularities. Accountability was then contextualised through an exploration of existing IP&A literature which suggests that the concept can be a constraint but if redirected can be enabling towards alternative ecological, economic, cultural and social outcomes. Out of this section, Research Question One emerged which explores whether practices within Ngāi Tahu enable or constrain grounded accountability.

During this exploration however, three interrelated shortcomings of prior literature were identified. These are the obscuring of Indigenous agency in the struggle against colonialism, and the absence of self-determination. The third is a tendency towards an essentialised dichotomy between 'Indigenous Peoples' and 'the West' which can have unintended consequences. To address these perceived shortcomings, I introduced three interrelated theoretical interventions: duality, dialogics and (d)evolution, which I argue can contribute to grounding the practice of accountability. In doing so, I contribute to the literature by highlighting the interrelated nature of agency, self-determination and duality in overcoming some of the theoretical and practical constraints present in contemporary Indigenous accountability research and practice. Research Question Two therefore explores how these theoretical perspectives can contribute towards grounding the concept and practice of accountability. Accountability is a fundamentally radical concept and its grounding is necessary for both the means and the ends of Indigenous struggles for self-determination (Coulthard, 2014).

Chapter Three: Who are Ngāi Tahu?

In this chapter I will provide a brief socio-economic and historical context of Ngāi Tahu today. I do so primarily to contextualise the thesis but also to reinforce the argument that the obscuring of Indigenous agency in the literature has resulted in an absence of the concept of self-determination. In this chapter I instead illustrate how the constraining of Ngāi Tahu agency and self-determination resulted in both the disruption of practices of dialogic accountability and the ability to adapt these practices over time to embrace duality. At the same time, I centre Ngāi Tahu resistance, agency and struggles for self-determination against these disruptions to illustrate the enabling potential of accountability. Throughout this chapter it will be made clear that the growing complexity within Ngāi Tahu and Te Rūnanga Group has resulted in moves from simple and direct relationships of accountability (grounded accountability) to complex and indirect lines of accountability (organisational accountability) over time due to a number of factors. This has interesting parallels with Day and Klein's (1987) career of the concept of accountability.

I will begin with an overview of pre-colonial Māori and, where possible, Ngāi Tahu society. This will include migrations, socio-economic organisation, and the characteristics of accountability established in Chapter Two – obligations, accounts, forums, sanctions, rights and context dependence. This is to outline, for the purposes of this thesis, an interpretation of the original instructions of accountability which can be drawn on to reconstruct grounded accountability in the spirit of duality (Coulthard, 2014; Reid and Rout, 2016). By illustrating how accountability relations may have looked prior to colonisation, we can begin to understand the foundation of Ngāi Tahu accountability and reconstruct contemporary contextualised forms upon it. Within this section it is made clear that mana (authority/prestige) flows from the ground below but is regulated through dialogic practices between people and place(s), bringing together some of the ideas present within duality, dialogics and (d)evolution.

In the next section I will discuss early colonial encounters, Te Tiriti/The Treaty of Waitangi, and a number of Crown actions that were particularly damaging for Ngāi Tahu. This section will contribute to the understanding of adaptation, the dispossession of land and self-determining authority, and generations of Ngāi Tahu resistance to these processes. In doing so I centre both duality and dialogics in the discussion. This is because in the early post-contact years Ngāi Tahu were able to embrace these in their colonial encounter, but as their self-determining authority was constrained this became more difficult to do. This disrupted the potential for Ngāi Tahu to adapt practices of accountability in a self-determined way and instead resulted in the manifestation of colonial dichotomies. Despite these constraints, Ngāi Tahu pushed for the settlement of grievances over seven generations and therefore were the agents of their own dialogical change (Freire, 1972).

In Section Three I will outline the historical basis for The Claim brought by Ngāi Tahu against the Crown and its eventual settlement 150 years later – known as Te Kerēme. This process was an

enduring and effective act of Ngāi Tahu agency in pushing for recognition and an economic base to enable self-determination. Finally, I will give an overview of post-settlement Ngāi Tahu including socio-economic organisation, important projects run by Te Rūnanga Group, and some existing tensions. This will begin to outline the disruption of grounded accountability, the reinforcement of top-down authority and the culture commerce dichotomy within the post-settlement structure, which constrain contemporary practices of grounded accountability. This chapter therefore establishes the context for a more in-depth exploration of contemporary accountability relationships in the remainder of the thesis.

1. Pre-colonial

In this section I will highlight several features of pre-colonial organisation which are key to understanding this thesis. Firstly, migrations will be discussed both to establish Ngāi Tahu and the nested layers of the iwi as mana whenua (those with authority from the land) over existing territories, and to introduce the ability for radical adaptation. Secondly, the pre-colonial economic base will be briefly outlined. Thirdly, I will discuss features of pre-colonial organisation, including groupings of whānau, hapū, iwi and the various rights and responsibilities of these layers. The final sub-section is a detailed exploration of the original instructions of accountability as far as they can be pieced together through existing historical interpretations (Reid and Rout, 2016). This will follow the characteristics of accountability, established in Chapter Two, which make up the empirical focus of this thesis – obligations, accounts, forums and sanctions towards rights, which are all affected by contexts. These characteristics of accountability are explored to highlight pre-colonial dialogic processes as well as to establish a framework for a further investigation of duality through orthodox traditionalism.

1.1. Migration

Exact dates, locations and motivations for migration of Māori are difficult to pinpoint but it is currently accepted that a number of Māori ancestors sailed from Hawaiiki (homeland – thought to be in East Polynesia) to Aotearoa New Zealand sometime in the 13th century (Anderson et al., 2016). Whatever the intention or motivation, this was a considerable feat of maritime exploration. There are three gradual migrations of Māori from the North Island to the South that have descendants today. The first was Waitaha in their Uruao waka who named the land and coasts that border it and established a southern whakapapa (O'Regan, 1991). Next came Kāti Māmoe, with origins on the eastern North Island coast, drawn by the lure of abundant food resources. Through strategic marriages and war, Kāti Māmoe came to dominate Waitaha. A third migration in the early seventeenth century by hapū from the East Coast of the North Island quickly dominated local groups, again through war and intermarriage. This large natural kinship grouping gradually became known as Ngāi Tahu (People of Tahu) by tracing whakapapa back to Tahupōtiki[18]. By 1800, after a century of ongoing conflict, Ngāi

---

[18] Tahupōtiki is the founding ancestor and namesake of Ngāi Tahu.

Tahu (including groups tracing descent from Waitaha and Kāti Māmoe) were connected by a "closely woven mesh of whakapapa in chiefly marriages" to control around 80% of the South Island, with an estimated 20,000 people (O'Regan, 1991, p. 8). Throughout all of this, Waitaha, Kāti Māmoe, and Ngāi Tahu displayed a radical capacity for adaptation, where they were able to maintain aspects of tradition, while developing new technologies, to confront new challenges presented by the diverse environmental conditions across Eastern Polynesia, the North Island and then the South Island (Anderson et al., 2016). These migrations and adaptations became a part of Ngāi Tahu tradition and the capacity for dynamic adaptation while maintaining a sense of self, crucial to embrace duality, became an enduring aspect of Ngāi Tahu identity (O'Regan, 1991; Stevens, 2015; 2018).

1.2. Economic Base

> To understand Māori life, one must try and visualise the land of Aotearoa (New Zealand) as it was in the days before the foot of the *pakeha* had trodden its shores (Firth, 1959, p. 49).

Firth (1959) describes the natural landscape of Aotearoa, New Zealand both visually – to acknowledge Māori appreciation of natural beauty – as well as physically to highlight the resource-based nature of Māori socio-economic organisation. This is because a review of environmental conditions is a primary feature of any exploration of the economic life of a people (Firth, 1959). The description includes the mountains, rivers, lakes, weather, and natural flora and fauna of the land, freshwater and the coast. These varied greatly across the land, and each area required different adjustment and different organisation around particular resources. In this way "the natural environment formed an indispensable pre-requisite of the economic activity" for Māori (Firth, 1959, p. 56). Kahui and Richards (2014) conclude that pre-contact Southern Māori managed ecosystems as a 'commons' under Ostrom's (1990) framework for analysing the sustainability of social-ecological systems[19]. The material culture was thus based on the biological and geological character of the land, including food resources, tools and clothing, all of which the land could produce with resourceful, and often artistic, manipulation. This resulted in particular geographical distributions of people, so that hapū were predominantly resource based. These groupings therefore represent culture as a mode of life (Firth, 1959; Reid, 2011; Coulthard, 2014).

However, Firth (1959) also argues that organisation went beyond what can be explained by environmental determinism, to include beautifully complex motifs, decorative art and forms of gift exchange. In this way the natural environment formed the *limiting condition* of Māori economic activity rather than the prime determinant, and within this limiting condition biological and cultural forces of the social structure found their expression (Firth, 1959). The economic base for Māori was predominantly natural resources, access to which was controlled through complex rights, and resources were traded between those with access to them. James Herries Beattie's notebooks from

---

[19] This is a framework for common property management to understand the physical, cultural and institutional setting of resources. The framework has eight principles: clearly defined group boundaries, congruence between appropriation and provision rules and local conditions, collective-choice arrangements, monitoring, graduate sanctions, conflict-resolution mechanisms, minimal recognition of rights to organise and nested enterprises (Ostrom, 1990, as cited in Kahui and Richards, 2014).

1920, which have been collected and edited by Atholl Anderson (Beattie and Anderson, 2009), provide great detail, through observations and oral histories, concerning Ngāi Tahu culture as a mode of life. These notes include for instance relationships with the natural environment, habitation, clothing, arts, carving, games, customs, weapons, vegetable foods, seafood, birds, insects and genealogies. In the following I describe some of these relationships important to understand practices of accountability then and now. Finally, it would be disingenuous to view pre-colonial organisation through a rose-tinted lens. Economic position was enhanced through successful warfare, and resources were fiercely fought over (Firth, 1959; Walker, 1992). This warfare also resulted in captives of war, a phenomenon which has been equated with the institution of slavery (see Petrie, 2015 for critical analysis). Walker (1992) argues that this instutiton as well as polygamy, enhanced the ability of leaders to accumulate wealth and maintain position above followers (see also Firth, 1959).

1.3. Organisation

1.3.1. Whānau, hapū, iwi

In this sub-section I will briefly introduce the relationships between the various layers of whānau, hapū, and iwi and how rights were organised within these layers. This is crucial to understand because it gives us a sense of the role of these units in autonomous and collective organisation, which informs the exploration of duality today. These institutions still exist in name today but do not necessarily take the same form. Pre-colonial society and economy has been referred to as an economy of affection and relied on relational values and reciprocity (Henry and Pene, 2001; Love and Tilley, 2014). The basic social and economic unit for Māori was the whānau (extended family), which could number up to thirty people (Walker, 1990). This consisted of three generations: male and female kaumātua (elders) who stored knowledge and mentored children, adult sons and daughters, and children.

Hapū consisted of a number of whānau and was a significant political unit. Identity was predominantly based around food resources, especially with Ngāi Tahu in the south (Kahui and Richards, 2014). Settlements were established around the abundant natural resources the South Island offered at the time. These were referred to as mahinga kai (food baskets) and have played an important part in the cultural, economic and political identity of Ngāi Tahu since. Mahinga kai are the prime expression of Ngāi Tahu culture as a mode of life and this was made clear during the claim process, which emphasised Ngāi Tahu culture as expressed through mahinga kai (Waitangi Tribunal, 1991). Because these were seasonal and dispersed across the South Island, mobility of whānau and hapū through this land and beyond is an important consideration (Stevens, 2018).

The role of iwi seems to be as a confederation of hapū which came together to defend the realm. An example of this is when Te Rauparaha invaded and massacred Kaiapohia and, in response, hapū from southern regions with muskets from sustained trade with settlers ventured north to help fight off Te Rauparaha and thus defend the integrity of the iwi border (O'Regan, 2014). A more recent

example is Te Kerēme – The Claim, which brought many autonomous hapū together to defend the integrity of the iwi against Crown breaches of the Treaty (O'Regan, 2014). However, this iwi-based collaboration to defend borders did not include any kind of systematic economic management or production of collective capital beyond what was necessary to advance the claim. Each whānau was a self-contained and self-determined unit without the interference of a larger grouping unless there was a matter of wider concern, as described above (Firth, 1959). Iwi are the sum total of constituent hapū, hapū an aggregation of whānau and these are all bound together by whakapapa (O'Regan, 1991). Iwi emerged as dominant institutions after colonisation because of the internal need to unify and external Crown pressure to negotiate with larger groups (Ballara, 1998; Reid and Rout, 2016).

This discussion presents issues for consideration regarding duality and (d)evolution. Exploring how the institutions of whānau, hapū and iwi, related to one another and how this understanding can be compared with the contemporary context and used to (re)construct alternative institutions is key to an embrace of duality. The iwi arose as a response to threats to what was essentially a national border, and within this border, economic production was managed autonomously at a whānau and sometimes hapū level without the interference of the wider iwi. This is in stark contrast to how settlement resources are managed according to the Te Rūnanga o Ngāi Tahu framework which both defends the Ngāi Tahu border, although through contemporary contextualised means, and centrally manages economic production of resources. This means some of the original economic instructions have been transmitted to the organisation while others have not (Reid and Rout, 2016).

1.3.2. Rights

Many authors have suggested that land tenure was communal or held in common by the iwi, this is now considered inaccurate in the Ngāi Tahu context (Reid, 2011; Tau, 2016a; 2016b). A lack of the concept of individual fee simple ownership does not equate to a lack of property rights. The distinction between Western notions of property and Ngāi Tahu land rights is that "land could not be alienated outside the tribe without tribal permission" (Tau, 2015a, p. 13). Reid (2011) suggests that "land itself was not 'owned' as such, the different resource areas on the land…were owned by individuals, whānau and hapū through a complex array of rights dependent upon genealogical linkages, status, and occupation [of an area]" (p. 3). Throughout the South Island, areas of land were separated into areas of mahinga kai which were specific to whānau, the rights of which were held by family elders. These are thought to be along the lines of resource user rights rather than ownership (Firth, 1959; Reid and Rout, 2016, Tau, 2016a). When geographic boundaries were established under threat or resource expropriation, these claims were referred to by Ngāi Tahu as wakawaka (Tau, 2016a). The tenths of the land sales to be established as reserves that the disputes in the Ngāi Tahu Claim relate to were also referred to as wakawaka by Ngāi Tahu leaders at the time of purchase (Tau, 2016a).

Head (2006) shows that the role of chiefs in upholding property rights was significant, as land and water were an extension of the chief's mana. Reid and Rout (2016) thus consider the property rights systems as quasi-feudal. To illustrate, Rout et al. (2017) use the Ngāi Tahu tītī economy, where the commodity was so prized that strict user rights according to whakapapa had to be retained through continued usage but could be given or removed at the high chief's discretion. These rights were utilised collectively by whānau but belonged to each family elder (Tau, 2016a). Operational authority lay with heads of whānau, over their island, while executive authority lay with the high chief to determine usage rights and tītī exchange. There was thus a hierarchical structure within Ngāi Tahu but because authority and exchange were reciprocal and dependent on mana, it is likely that the high chief's executive authority enabled them to control much of the exchange in a way that was beneficial personally as well as to the whole iwi (Anderson, 1980, as cited in Rout et al., 2017). Mana enabled chiefs to exercise influence and authority but was its own regulatory force, because mana had to be earned and maintained.

In terms of duality, dialogics and (d)evolution, this discussion presents insights into pre-colonial rights and relationships between the various layers of the iwi as a framework to examine existing practices or imagine alternatives. A crucial aspect of this is the executive authority exercised by chiefs but regulated by mana. Mana flows from the land through whakapapa so that authority came from the ground below. Although chiefs had executive authority, which could be considered anti-democratic in existing circumstances, mana regulated this because it had to be maintained and enhanced through reciprocity. Manaakitanga (preserving and enhancing the mana of guests and opponents), which represents a more agonistic dialogic perspective, provides a basis for understanding and adapting practices of post-settlement accountability relations between whānau, hapū, iwi and the organisation in a contemporary context. An understanding of the relationships between the original institutions is necessary if they are to be (d)evolved to confront the contemporary context.

1.4. Pre-colonial grounded accountability

This sub-section will examine accountability as it manifested in pre-colonial Māori and, where possible, Ngāi Tahu society. However, unproblematically transposing Western as well as North Island Māori institutions onto historical Ngāi Tahu ones can have reductive consequences. I do so in order to outline the 'original instructions' of accountability which may be useful to enhance the potential for duality through orthodox traditionalism. Within this discussion, again, it will be made clear that dialogic engagement through manaakitanga is a crucial feature of regulating accountability relations and the chiefly authority derived through mana from whakapapa. In order to understand the significance of an institution, such as accountability, it must be studied in totality along with the "social fabric into which it is woven" (Firth, 1959, p. 402). It is also worth noting that removing accountability relations from the original practices about to be described means the concept changes in meaning and practice over time. But as above, this is better thought of as old ways and new means (Anderson et al., 2016) as a lot of the practices about to be described are still maintained in some form today.

These forms of accountability and organisation are thought to have emerged in the three centuries between 1500 – 1800 and are largely based on information provided to European observers in the late eighteenth and early nineteenth centuries (Anderson et al., 2016). This material is largely drawn from Raymond Firth's *Economics of the New Zealand Māori* (1959), which is a detailed written account of pre-colonial Māori socio-economic organisation[20]. The following extract from Firth (1959) lays out a framework for how accountability was exercised in one setting during the distribution of aggregate food supplies in a village. This extract provides examples of the fluid relationships between obligations, accounts/outcomes, forums, and reward/sanction as characteristics of accountability. These are often expressed as responsibility and practised through relationships in Māori society. Each of these will be discussed in detail next.

Extract One

> Very often the headman of the village or kinship group took charge of the proceedings himself, in other cases the allotting of the shares was done by a man appointed by him. It may seem at first sight as though the system held grave possibilities of injustice and corruption. But the *sense of responsibility* is strong with a Māori placed in such a position, and he realises that he is there to consult the interests of all. Then *public opinion is always ready to act as a check* upon any suspicion of unfair division. Freedom of speech and a *conscious firm belief that individual advantage should be subordinated to the common welfare* combined to provide efficient regulation of conduct in the Māori village. *In matters of moment the final decision always rested with the assembly of the people* (Firth, 1959, p. 288-289, emphasis added).

1.4.1. Obligations

The sense of responsibility and firm belief that individual advantage should be subordinated to common welfare in Extract One is the key to understanding accountability obligations in whānau and hapū groupings. Obligations were organised around the two most important aspects of pre-contact life: land and people. These were governed by a web of interrelations guided by mauri (life force), whakapapa (genealogy) and mana (authority/prestige).

Whenua (land)

In pre-colonial times, all aspects of life were anchored to the environment where the hapū which now make up what we know as Ngāi Tahu lived and moved around and across (Firth, 1959; Beattie and Anderson, 2009). Economic and social relations were inextricably intertwined with the natural environment which acted both as inspiration and limitation for these relationships (Firth, 1959). Food, clothing, tools and arts were all drawn from the land to the extent that significant parts of the land, like the mountain and the river, shared kinship through whakapapa with those who were sharing its produce (Firth, 1959). This created a complex web of obligations and interrelations. Every craft and food production process contained a number of regulation practices in order to acknowledge the

---

[20] While a lot of Firth's (1959) materials and observations are from post-contact time, many leading contemporary Māori scholars draw from them as a source of the original economic instructions from pre-colonial institutions (see e.g. Mead, 2003; Tau, 2016b; Reid and Rout, 2016). Recently authors have also departed from some of Firth's (1959) arguments (see e.g. Kawharu, 1977; Head, 2006; Reid, 2011; Tau, 2016b). Anderson et al. (2016) point out that although there are some points of consensus, many questions of Māori and Moriori organisation are by no means agreed.

importance of these natural ancestors in providing sustenance – the more important the practice to economic and cultural life, the more regulatory forces there were. Firth (1959) suggests the role that these played was an attempt to address uncontrollable structural issues, such as climatic factors, which were out of the hands of Māori agency, technique and knowledge.

One value with associated practices which illustrates regulatory forces is mauri (life force). Mauri is the essence that exists in all living things. In relation to natural resources, damaging the mauri of the river damages both the mana of the hapū which draws from that river but also their ability to subsist with the river. These values are inextricably linked to wellbeing and authority through mana, because the wellbeing of the land was intertwined with the wellbeing of the people. Therefore "culture steps in to keep pace with environment as a co-determinant of the economic process" (Firth, 1929, p. 89). The importance of mauri and mana in the relationships between Ngāi Tahu and Aoraki was given statutory recognition in the Ngāi Tahu Claims Settlement Act 1998 and rāhui (customary prohibitions) which regulate mauri are still put in place today (see e.g. Department of Conservation, n.d.).

He tangata (the people)

> There was in Māori society a definite tendency for the kinship principle to pervade the economic grouping – or, to look at the question from the other angle, for the kinship group to exert comprehensive economic functions (Firth, 1959, p. 224).

Obligations between people are best understood through the concepts of whakapapa and mana, which were introduced in Chapter One. Whakapapa connects all living things, past and present, together and encourages individuals within a kinship grouping to make 'uneconomic' (for their individual, short-term position) decisions in favour of the collective progress of the whānau or hapū (Firth, 1959). The practice of benevolont, and even familial, relationships which bind whakapapa is referred to as whanaungatanga. This is a virtual acknowledgement of mutual aid as a factor of evolution (Kropotkin, 1904), or at the very least, a recognition of the importance of social approval or sanction in kinship based settings to regulate economic activities (Mead, 2003). Pre-colonial Māori economic affairs were regulated by reinforcing economic interests with powerful social and cultural forces. An individual within a hapū is obliged to meet economic responsibilities because of social relationships that are difficult to undermine in the given circumstances. According to Firth (1959), economic co-operation was achieved more easily when members of a working group shared kinship ties, this strengthened their obligations to one another in achieving a common economic aim. The binding forces of the social world were deployed to enhance production in the economic world. Thus obligations were enforced by a careful attention to both tradition and public opinion (Firth, 1959).

Paramount leaders accrued wealth and mana predominantly through gifts, the quality and value of which were correlated with their mana and number of 'followers' (Firth, 1959). Although the chief was able to accrue a store of assets above what others were able to accumulate, these assets came with serious liabilities to maintain the mana of position (Firth, 1959; Rout et al., 2017). Rather than accumulating excesses of wealth, the chief's mana was recognised through the level of wealth that

passed through their hands. It is in use rather than in hollow possession that the value was held (Firth, 1959). The chief's personal wealth creation did advance their own status, influence and mana but at the same time it materially benefitted the mana of the people. The chief's economic position is buttressed by their social status (Firth, 1959, p. 298) and their authority was regulated by mana (Rout et al., 2017).

The manifestation of kinship bonds in practices is most easily observed in the social and economic organisation of the village. Firth (1959) boldly asserts that the claims of the group upon an individual were rarely denied but the exact contribution of each individual towards common pursuits was rarely considered. This is not to be mistaken for a kind of 'primitive communism' but rather it should be seen that the obligations of each individual to the group were strengthened by necessity of survival as well as strong kinship bonds (Firth, 1959). Within the village, and beyond with guests, reciprocity was driven by the practice of manaakitanga, which today has been equated with a discourse of hospitality, but is also about respecting and enhancing the mana of both guests and opponents (Firth, 1959; McMeeking, 2011). Stocks were maintained in anticipation of exercising these hospitality obligations, for example a wedding or funeral, which by respecting and enhancing the mana of guests, enhanced the mana of hosts. Here again, pre-colonial obligations through whakapapa and mana elicit similar values and practices to those advocated in the dialogic accountability literature (Freire, 1972; Bebbington et al., 2007; Brown, 2009) This suggests that concrete alternatives exist in enduring Indigenous practices, another interrelationship between duality and dialogics. At this stage, however, a more skeptical reader may consider that this organisation could run rife with idleness.The power of public opinion within whānau and hapū regulated against idleness as a 'simple and direct' practice of accountability (Day and Klein, 1987) and this will be discussed next.

1.4.2. Accounts

Extract One (p. 61) indirectly illustrates the use of accounts because the allotting of shares, or food resources, was regularly done in full sight of the community and, as will be explained in the next section, public opinion and the concept of mana weighed heavily on the distribution of resources and accounting for this distribution. Pre-contact Māori did not have a written language, therefore the 'accounts' which accountants and accounting researchers are commonly concerned with do not exist. This does not however preclude the existence of accounts in Māori society. Accounts were given orally and kept internally and were therefore simple and direct (Day and Klein, 1987). For this reason, an essential attribute for leaders was the gift of persuasive oratory (Firth, 1959).

An important concept for understanding how and why accounts were given and kept is utu, which is characterised by Firth (1959) as the principle of reciprocity, by Metge (2001) as maintaining relationships and by Mead (2003) as compensation, equivalence or revenge. If a gift was given, this would create an imbalance between giver and receiver and equivalence would need to be restored through utu at a later date (Walker, 1990). Utu mediated enduring social relations of mutual aid but was also used in warfare to keep track of grievances and revenge (Walker, 1992; Mead, 2003).

During this process accounts were decided upon, given and received, kept, acted upon, and then checked against. But all of these were done face to face, which enabled a level of direct transparency and dialogic deliberation around the production and reception of accounts (Day and Klein, 1987).

To illustrate this form of reciprocity, authors have closely examined the practice of gift exchange (Firth, 1959; Mead, 2003, Rout et al., 2017). Firth (1959) argues that gift-exchange in Māori society is the handing over of novel and desirable articles with the expectation of an equivalent return at another point. An exchange was made on the basis of gift and counter-gift, no haggling took place, because this would damage the mana of both parties involved (Mead, 2003). It was more a dialogic determination of value between the giver and receiver and this always came with the expectation of something with equivalent or greater value at some time in the future (Firth, 1959; Mead, 2003). Mana often regulated the giving and receiving of accounts. Once a gift exchange is initiated it becomes tapu (sacred) and this relationship needs to be nurtured, protected and reciprocated otherwise utu may be required (Mead, 2003). Firth (1959) illustrates with an example from southern Māori practices. Southern Māori would exchange tītī for kumara and other goods at Kaiapohia which stood at a distance from permanent sources of food supply. A regular system of trade was thus established at Kaiapohia which would have required complex oral and internal accounts to manage relationships. Rout et al. (2017) following Anderson (1980) build on this, also using the Ngāi Tahu tītī economy as an example and argue that exchange was largely embedded in social relations with a utilitarian component and mana playing a regulatory role. In this way, accounts were directly linked with outcomes through direct dialogic deliberation regulated through the practice of manaakitanga.

1.4.3. Forums

In Extract One (p. 61), it was observed that the final decision always rested with the assembly of the people. The assembly, for the sake of this study, is the forum for the account. Anderson, Binney and Harris (2016) write that Māori decision-making processes were collective, and practised through rūnanga and hui. While hapū were guided by preferences of their leadership, they were not bound or coerced by these leaders (Anderson et al., 2016). Leaders did exercise great authority but always acting in the role of spokesperson and trustee for the people (Firth, 1959). In addition to the mana and generosity of the chief, estimating the popular feeling, persuasive oratory and knowledge of internal politics were all important attributes. In general they would not act without consulting subordinate chiefs for opinion. For example, in a public discussion regarding matters of land every hapū of the iwi came to a decision internally and was not forced into accepting the majority ruling. Firth (1959) describes a situation of dissensus: "if a hapū disagreed with the majority of the tribe its spokesman would say plainly, 'ko te puta matou ki waho o tenei kōrero' – 'we will keep outside this decision'" (p. 376). The institution of hui is a passionate, lively participatory democracy, within Māori communities, which occured then and now underneath the more visible institution of "wonderful stately gentlemen that are seen out in the world" (McMeeking, 2011). So although state-led

democatic processes are often asociated with 'tyranny of the majority' outcomes, this does not equate to an absence of participatory democratic practices within layers of Māori organisation.

What is crucial in all of this is to understand the role that mana played in weaving these social relations. Because the chief's mana was intimately tied to their whakapapa and generosity to followers, the weight of public opinion was inextricably intertwined with the weight of the chief's mana. Chiefs therefore had to exercise manaakitanga, enhancing the mana of their people and even opponents in decision-making, in order to enhance their own mana (Firth, 1959; Reid and Rout, 2016). Although chiefs were able to exercise executive authority (Rout et al., 2017), manaakitanga held leadership in check in absence of the formalised institutions that are considered necessary to regulate economic and social matters today. The decision-making forum was regulated by mana and was therefore dialogic, simple and direct (Day and Klein, 1987).

1.4.4. Sanctions

In Extract One (p. 61), Firth (1959) notes that "public opinion is always ready to act as a check upon any suspicion of unfair division" (p. 288). This is an indication of the importance of social and public sanctions. The force of public opinion in Māori society, particularly in villages with clearly defined kinship relationships, was and still is very powerful (Firth, 1959; Mead, 2003; McMeeking, 2011). Any event is worthy of the expression of public opinion and this worked to influence individuals within the community to strive for positive praise, or avoid negatively impacting their reputation (Firth, 1959). Strong comments are/were often made by fellow kin, especially kaumātua, against anyone seen to be neglecting their obligations. This acts as a binding agent for each individual and their obligations towards the collective in song with the force of tradition and the roles that proverbs, ancestral role models and stories play in not only enforcing, but inspiring, mutual obligations (Firth, 1959).

Social sanctions also worked to enforce regulatory concepts such as rāhui and mana (Firth, 1959; Mead, 2003). Although these regulations emerged from obligations to nature and ancestors past, they manifested in practices which were enforced by the power of public opinion (Mead, 2003). Ignoring a rāhui could lead to light or serious reprisals from others in the same community or an external community and the social nature of this tradition ensured its enforcement on top of spiritual forces. Accountability relationships, once again, were intertwined with mana, which was enforced by public opinion (Firth, 1959; Mead, 2003; Godfery, 2016b).

One institution of sanction was the muru, which is of crucial importance in understanding the relationships between kinship, obligations and sanctions (Firth, 1959; Mead, 2003; Godfery, 2016b). A muru was an event which enabled utu or the collection of compensation for a grievance committed by one party against another. This was usually an action to restore mana after a wrong which had depleted mana and often involved the confiscation of property (Mead, 2003; Mikaere, 2011; Godfery, 2016b). This compensation was not only collected from the individual offender but from their kinsfolk

also. The amount of property confiscated for compensation and the number of kinsfolk affected grew according to the severity of the offence. It emphasises kinship obligations because both parties considered it acceptable to punish the kin of an offender, or to be punished for the actions of a kin relation. Just as the kinship community had a claim on an individual's assets, so too did they accept responsibility for an individual's sanctions or liabilities. Mead (2003) adds that muru most often occured among kinship associations and was therefore an important means of social control and the circulation of wealth. Muru was thus a common institution for maintaining utu and balancing accounts when it was perceived that manaakitanga had not been exercised (Mead, 2003).

1.5. Summary

This section has sought to illustrate how characteristics of accountability were organised in pre-colonial Māori, and where possible, Ngāi Tahu society. These include obligations, accounts, forums for the account and sanctions with overlapping interrelationships. Obligations are intimately connected with rights which regulate accounts, forums and sanctions, which depend on different contexts and relationships. Obligations and rights emerge from whakapapa and mana, which are anchored in land. Therefore accountability is grounded. This is grounded accountability. By exploring these characteristics and their interrelationships with the socio-cultural context, I sought to emphasise that we cannot extract accountability relationships from traditional values or the community/context in which these accountability relationships occur. In doing so, I articulated accountability practices in pre-colonial Māori society as direct and face-to-face (Day and Klein, 1987). Indeed, Godfery (2016b) suggests that, in aggregate, the Māori constitutional system is based on tikanga which is based on a series of values which regulate political power including whanaungatanga, mana, manaakitanga and utu. These phenomena characterise Māori politics at a grand scale but also at a functional level and must be studied together in aggregate (Godfery, 2016b).

This purpose of this sub-section was to explore some of the original instructions of accountability to draw from when grounding the concept and practice of accountability in a contemporary context (Coulthard, 2014; Reid and Rout, 2016). In doing so, I have embraced duality through orthodox traditionalism (Reid, 2011). During the discussion, dialogic engagement through manaakitanga was emphasised as a key aspect of accountability by regulating mana which flows from the land below. Through these insights, the key themes in this thesis, duality, dialogics and (d)evolution, come together as means through which the (re)construction of alternative accountability practices in a contemporary context can be achieved. The next section will explore post-contact issues for Ngāi Tahu and how some of these institutions were modified, disrupted or systematically replaced with the arrival of settlers and settler systems of governance, thus constraining the ability of Ngāi Tahu to embrace duality, dialogics and (d)evolution on their own terms.

2. Post-contact

In this section, I will first construct a theoretical lens with which to view the dispossession of Ngāi Tahu land, self-determining authority and grounded normativity, all of which are relied upon in relationships of accountability This will predominantly draw from the work of Coulthard (2014). Following this, I will briefly discuss initial contact between Ngāi Tahu and settlers, which was largely on Ngāi Tahu terms. Next I will introduce the Treaty of Waitangi and its implications for Ngāi Tahu self-determination. Finally, there will be a section outlining various processes and pieces of legislation which dispossessed Ngāi Tahu and their communities of land and self-determining authority, knowledge and the original instructions of accountability.

The purpose of this section is to specifically illustrate the means through which the self-determining authority of Ngāi Tahu was constrained. Dispossession constrained the ability to embrace duality on Ngāi Tahu terms, disrupted grounded accountability practices and installed new institutions with top-down authority that restricted accountability through mana from below. Over time these new institutions became normalised for some, while others have pushed for (d)evolution. This represents, at a fundamental level, a dispossession of self-determining authority and therefore a constraint on Ngāi Tahu's agency. This interlinks the three themes with the three shortcomings identified in the literature. However, throughout this discussion it is crucial to remember that the Ngāi Tahu claim was lodged in 1849, nine years after the signing of the Treaty. Ever since then, there has been a force of resistance to these structures, led by those Ngāi Tahu who maintained agency through keeping The Claim alive. This act of enduring resistance and agency lead to the Ngāi Tahu Claims Settlement Act 1998, which is the subject of the next section and represents a significant change in Crown-Ngāi Tahu relations and Ngāi Tahu's ability to exercise self-determination. This change was driven by Ngāi Tahu, for Ngāi Tahu.

2.1. Dispossession through recognition

The primary motive of settler colonialism is access to land or territory – territoriality – it is thus a structured practice of dispossession (Coulthard, 2014). Coulthard (2014) engages with prior (Smith, 2004) or primitive accumulation (Marx, 2013) but updates this with Fanon (1965; 1968) and contemporary Indigenous thought for a settler colonial context. This is a useful starting point to understand the dispossession of Ngāi Tahu lands and the disruption and replacement of Ngāi Tahu systems of accountability. Coulthard (2014) argues that Marx's (2013) formulation of primitive accumulation can highlight the way power is structured through ownership and can expose the state's role in the accumulation and redistribution of wealth from the many to the few (Coulthard, 2014). Primitive accumulation challenges Smith's (2004) idyllic portrayal of the origins of capitalism and highlights the violent nature of the transition to capitalist relations. It outlines the process of uncoupling autonomous communities from their means of production and subsistence (Coulthard, 2014). The means of production is the land, and this process institutes the two necessary preconditions for capitalism: dispossession/enclosure and proletarianisation. This required forcefully

opening up collective territories and resources to privatisation which over time produce a 'class' of workers compelled to enter exploitative labour markets to survive (Coulthard, 2014, p. 6). According to Harvey (2003), Marx's primitive accumulation is best seen as a *sketch* which reveals a range of processes[21], which the state, with a monopoly on violence and 'legality', plays a pivotal role in supporting and promoting.

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, p. 77). He illustrates this by engaging with the work of Frantz Fanon (1965; 1968). Fanon (1968) critiques Hegel's (2016) conception of recognition as a source of freedom, by arguing that in a colonial context, recognition is "the field of power through which colonial relations are produced and maintained" (Coulthard, 2014, p. 15, following Fanon, 1968). 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, p. 125). Through the liberal politics of recognition, these processes become normalised. Settler colonialism is thus a structure rather than an event, which seeks to dispossess Indigenous land and erase Indigenous culture and peoples. It is this relationship of dispossession which acts as a focal point for Indigenous struggles against colonialism. These struggles are not only for land but are deeply informed by reciprocal relationships with land (Coulthard, 2014). In the Ngāi Tahu case, the land was dispossessed through recognition and then erasure rather than necessarily overt violence (although there are many examples of coercive techniques in the land sales (Waitangi Tribunal, 1991). The following description should thus be viewed through the lens which Coulthard (2014) has developed by drawing predominantly from Marx (2013), Fanon (1968) and Simpson (2011).

2.2. Contact

Ngāi Tahu had early and sustained contact with Pākehā (European settlers) during the 1790s (Wanhalla, 2009; TRoNT, n.d.c)[22]. This was predominantly through sealing and whaling activities and these interactions by and large took place on Ngāi Tahu terms (Wanhalla, 2007; 2009). By the

---

[21] According to Harvey (2003) these processes include: commodification and privatisation of land; forceful expulsion of local populations; conversion of various forms of property into exclusive private property rights; the suppression of rights to the commons; the commodification of labour power and the suppression of alternative forms of production and consumption; colonial, neo-colonial, and imperial processes of appropriation of assets (including natural resources); the monetisation of exchange and taxation, particularly of land; the slave trade; usury, national debt, and ultimately the credit system. A number of these processes will be described in the Aotearoa New Zealand context in this section.

[22] My Pākehā ancestor Thomas Ashwell, a whaler, was born in Bedfordshire in 1797 and arrived in the Otago region of New Zealand around 1833. By 1836, Thomas Ashwell had taken up residence with a Kāi Tahu woman, Potete (Mere Makarini Poti Potete). One of their daughters, Mere/Mary Atawera (transliteration of Ahswell) married Edward Hudson in 1856 and moved to Oamaru to run a hotel. One of their daughters Maude Mary Hudson married Alexander Gray Stewart (my great great grandfather) in Castlepoint near Whanganui in 1888. That is my line of, somewhat disconnected, descent from the 1848 Blue Book.

1830s Ngāi Tahu had a thriving economy supplying and trading with sealers and whalers[23], embracing the new technologies on offer while maintaining a sense of tino rangatiratanga (self-determination) (Wanhalla, 2009; Anderson et al., 2016). Development in this period has been described as "old ways and new means" (Anderson et al., 2016, p. 138). These new means were incorporated into a wider cultural frame and communities accumulated wealth, but the original economic instructions meant the individual accumulation of wealth was discouraged and instead spread across family and tribal networks according to reciprocal obligations (Reid and Rout, 2016). During this period, Māori leaders were adapting economically and politically to changing circumstances, bringing their own understandings of society, economy and relationships into new forms of governance (Anderson et al., 2016). These were not European understandings but were grounded in custom (Anderson et al., 2016).

An important aspect of this early contact for southern Ngāi Tahu was marriage and other encounters between Ngāi Tahu women and Pākehā men. This resulted in 140 male newcomers founding 'mixed descent' families in southern New Zealand (Wanhalla, 2007; 2009). This took place in Māori communities and was most evident in The South, but many of these southern families identified fully with their Māori heritage (Anderson et al., 2016). This phenomenon has led to an identity sometimes questioned as non-authentic and has "shaped the modern perception of Ngāi Tahu as the 'white tribe'" (Wanhalla, 2007, p. 806). Wanhalla (2007; 2009), O'Regan (2001) and many others have emphatically dismissed these perceptions. Instead, the phenomenon is better thought of as a culture adapting to changing circumstances while retaining a sense of self which maintains enduring values and practices through new forms. Ngāi Tahu were therefore embracing duality on their own terms.

2.3. Te Tiriti/The Treaty of Waitangi

Te Tiriti o Waitangi/The Treaty of Waitangi[24] was signed at Waitangi on February 6, 1840 by Crown representatives and Māori rangatira. Over 500 rangatira signed Te Tiriti at this time and around Aotearoa over the following weeks (Orange, 2011; Ministry for Culture and Heritage, 2015). Te Tiriti was signed by seven southern Ngāi Tahu leaders throughout June 1840 and was seen by these as "a convenient arrangement between equals" (TRoNT, n.d.c). Despite this, Governor Hobson could not wait until the signing and proclaimed British sovereignty over the South Island in May 1840 on the basis of *terra nullius*[25] – effectively erasing Ngāi Tahu (Walker, 1990).

The Crown breached and gradually ignored the Treaty over time. It was deemed "worthless" and a "simple nullity" because it was signed "between a civilised nation and a group of savages" by Chief

---

[23] Although this also resulted in the introduction of epidemic disease around 1830 which had disastrous effects on the Ngāi Tahu population (Waitangi Tribunal, 1991; Stevens, 2018).

[24] There are two versions of Te Tiriti/Treaty, one in English and the other in te reo Māori. The translations have been a cause for significant dispute and in order to acknowledge that there are two separate documents they will be referred to as Te Tiriti/Treaty. Māori signed the Te Reo version Te Tiriti not the English version The Treaty. These can be seen at Archives New Zealand (n.d.).

[25] Terra Nullius is a Latin expression meaning "nobody's land" often used in international law to refer to territories 'not subject to sovereignty'. It was a fierce weapon of colonisation.

Justice Sir James Prendergast in *Wi Parata v The Bishop of Wellington* 1877. Other disputes over the Treaty regard translation, for example, the nuance between sovereignty in the English version and kāwanatanga in the Māori version. Orange (2011) points out that 'kāwanatanga' was unlikely to convey a precise definition of sovereignty to Māori readers. In addition, the English translation of Article Two confirms and guarantees Māori collective or individual possession where the Māori version omits this collective-individual distinction (Orange, 2011). The same article guaranteed tino rangatiratanga for Māori who understood this to mean far more than possession and was likely a better approximation of sovereignty than kāwanatanga which tended to imply authority in an abstract rather than concrete sense (Orange, 2011; Godfery, 2016b).

Tau (2015b) suggests that the declaration of Te Rarawa chief Nōpera Panakareao during the signing that "[o]nly the shadow of the land passes to the Queen. The substance stays with us, the Māori people" means British sovereignty was an undefined idea without substance for Māori (see also Paora et al. 2011). It has also been noted that Governor Hobson and others stressed the benefits of the Treaty while playing down the effects of British sovereignty on rangatiratanga as a self-determining authority (Ministry for Culture and Heritage, 2017). Godfery (2016b) explores the constitutional status of the Treaty at the time and today and argues that the Treaty reaffirms Māori constitutional power through tino rangatiratanga and confers a new power on the settlers which is kāwanatanga. Within a context in which the empowering system is a Māori constitutional system with Māori law, then the concept of mana in the pre-1840 constitutional system becomes rangatiratanga in the post-1840 system and can be conceptualised as a partnership in which rangatiratanga and kāwanatanga constitute separate sites of power.

2.4. Dispossession

Following the signing of Te Tiriti, Ngāi Tahu entered into contracts for the sale of land with promises of reserves and social infrastructure which were never delivered (Waitangi Tribunal, 1991). This situation eventuated into a large group of people dispossessed of economically, environmentally and culturally important land; their self-determining authority; and the ability to transmit knowledge and original instructions of accountability. Reid et al. (2014) note that Ngāi Tahu not only suffered a deep and enduring sense of spiritual, personal and communal loss – a loss of mana – but also lost their means of production and their social and economic base. They argue that it is this loss of land which sows the seeds for the "transgenerational transmission of the trauma of colonization" or colonisation trauma (Reid et al., 2014). Of particular importance is the constraining of access to mahinga kai (food gathering places) which are crucial to Ngāi Tahu culture as a mode of life (Waitangi Tribunal, 1991). This was a breach of Article Two of the Treaty which guaranteed Ngāi Tahu fisheries and other natural resources (Waitangi Tribunal, 1991). Much of this restriction is due to how other land was being used, leading to the degradation of food sources as well as conservation restrictions which ignored or dismissed Ngāi Tahu relationships with land and resources (Waitangi Tribunal, 1991). In this case, the opening up of lands for development as well as conservation led to the disruption of

Ngāi Tahu culture as a mode of life and thus their ability to self-determine the evolution of institutions embracing duality and dialogics through significant external and internal changes.

Some particularly damaging pieces of Crown policy during this time related to various forms of colonisation and control. Despite a repeal of the 1846 New Zealand Constitution Act in 1848, based on the argument that it excluded Māori from the political process, Māori were still effectively disenfranchised from engaging in the parliamentary political process from 1854 and marginalised in the economy (Tau, 2016b). This is despite Māori being the largest demographic, landholders and contributors to tax revenue in the country at the time. Between 1858 and 1865 a series of Acts were pushed through parliament aimed at "destroying the 'communism' of the Māori" (O'Regan, 1991, p. 14) or as Tau (2016) puts it, to transfer land and resources from Māori to settlers and squeeze them out of the markets they once dominated.

Hooper and Kearins (2003; 2004; 2008) articulate the role that accounting played in the dispossession of Māori land between 1840–1859 (2003), 1860–1880 (2004), and 1885–1911 (2008). In their 2003 paper, the authors argue that taxation by pre-emption through the monopoly purchase of land by the State for substantial profit was effectively a capital gains tax on Māori and, because of a lack of formal representation, was taxation without representation. In their 2004 paper, the authors focus on land confiscations through the New Zealand Settlements Act 1863 and Public Works Land Act 1864 which were another major source of Crown revenue and, as they were only targeted at Māori, were further colonial land appropriations (Hooper and Kearins 2004). Finally, their 2008 paper highlights the use of accounting practices, language and rhetoric in the dispossession of Māori land. The 2008 paper examines the use of hypocrisy and expertocracy by the State between 1885 and 1911, a period of time where Māori landownership was reduced from 30% of total to 7%. Hooper and Kearins track the use of experts, individuals as well as practices (including accounting) in the process of land purchases and sales, while the liberal government publicly sympathised with the Māori cause of retaining lands. The authors note examples of undervaluing Māori land, exploiting the State's monopsony (single buyer) position, extortionate transaction and valuation costs and the use of local Land Boards as agents, all working towards "prizing the oyster from its shell" to sell at considerable profit (Hooper and Kearins, 2008, p. 1257).

These studies by Hooper and Kearins (2003; 2004; 2008) highlight the nexus between the State, with its monopsony purchasing power to 'legally' and compulsorily acquire Māori land; capitalist development through colonial companies; and the dispossession of Māori land without the use of violent force. These studies therefore fall into the accounting and accountability techniques as constraining to Indigenous self-determination and wellbeing perspective established in the previous chapter. In addition, these techniques represent a primitive accumulation through the liberal politics of recognition (Coulthard, 2014). There was, however, considerable violent force used throughout the North Island in the dispossession of Māori land, predominantly between 1845 – 1872 but conflict continued up until 1916 (see Walker, 1990; King, 2003; Anderson et al., 2016; O'Malley, 2016). I do

not want to understate the impact of the *Great War for New Zealand* (O'Malley, 2016), which had devastating and ongoing consequences for Māori and Crown-Māori relations. While the wars did not physically reach Ngāi Tahu territory, their impact and aftermath indirectly affected everyone, especially Māori.

'New Institutions' established under 1858 legislation by Governor Grey set up a two-tier system of village rūnanga and district rūnanga with leaders appointed as salaried assessors to frame and enforce bylaws, some in conjunction with local magistrates (Anderson et al., 2016). This rūnanga system was the first effort to engage Māori leaders and communities in the machinery of the State. But Anderson, Binney and Harris (2016) argue that if the primary motive of this was to assist Māori in establishing an authentic system of local self-government, much could have been achieved. Instead it was clear that Grey sought to undermine Māori resistance to dispossession (e.g. the King Movement (O'Malley, 2016)) and other ministers aimed to facilitate land alienation. In addition, Grey was preparing for war behind the scenes (Anderson et al., 2016). So it is clear that the intention of this rūnanga establishment was not to facilitate Māori self-government, but instead to further the dispossession of Māori land into the colonial capitalist settler-state. This is when it became clear that the enduring practices of Māori social and economic organisation which embraced duality so effectively needed to be co-opted or erased for accumulation to continue.

The land wars resulted in significant land confiscations which had and continues to have devastating consequences (Reid et al., 2014; Anderson et al., 2016). Despite this, Māori still controlled land that settlers wanted for their economy. The Native Land Court was established under the Native Lands Act 1862 and 1865, which issued individualised titles to communally held Māori lands (Anderson et al., 2016). This worked together with government policy to encourage individuals to sell land as a commodity, unrestricted by chiefly authority or mutual-obligations to hapū, directly to settlers rather than through the State (Anderson et al., 2016). The Court was "designed openly to destroy tribal titles", to 'nail home' British ascendency following conflict and to disrupt communities that Māori looked to for protection (Waitangi Tribunal, 2004, as cited in Sykes, 2010). This undermined mana and thus the practice of manaakitanga and dialogic accountability. The Court also undermined traditional property rights and some leaders were tempted to use the court to assert claims to land disputed among Māori (Anderson et al., 2016). Sykes (2010) notes that as people were excluded from collective ownership interests, their ability to enforce the accountability of leadership was reduced. It is worth noting, however, that the Court required the collection of valuable evidence of customary rights, which has since been used to piece together lost histories (Anderson et al., 2016). In addition, native schools were established in 1867 to promote a State-driven policy of assimilation which enforced the teacher-student contradiction Freire (1972) refers to and worked to erase Māori dialogical educational practices, and with those, dialogical practices of accountability. Resistance to these processes required new forms of social organisation and engaging with the Crown in innovative ways, such as the formation of pan-Māori advocacy groups, but arguably at the expense

of underlying economic structures which were being fought for (Anderson et al., 2016). All of these worked together to disrupt the grounded normativity of Māori and Ngāi Tahu communities in maintaining practices of accountability between people and place.

Over this time and the early 20th century a 'dual economy' was developing in New Zealand (Anderson et al., 2016). Pākehā had more ready access to mortgages and development loans and largely controlled state and local government, which favoured infrastructure and policies to further benefit Pākehā economic objectives (Tau, 2016b). Māori rural enterprises missed out on infrastructure and access to capital and largely depended on kinship and community ties which were under attack from State policies as landholdings were reduced and reduced and socio-economic units with kinship ties and mutual obligations became smaller and smaller (Anderson et al., 2016). In this conception, a dual economy is one where the growth of the emerging Pākehā economy was directly constraining and reducing the Māori economy. This was facilitated by the State which constrained theoretical and physical mobility between the dual economies and worlds, effectively establishing a dichotomy between them.

More recently, Tau (2016b) notes that since 1958 council regulations have prohibited the sub-division of the Māori reserve land that did stay in Māori hands. The combination of the Town and Country Planning Act 1953 and the Māori Affairs Amendment Act 1967 resulted in a mass migration by external design of Māori from rural land which they owned, to urban areas which they predominantly had to rent (Tau, 2016b). Because the effect of the Town and Country Planning Act 1953 meant Māori land could be re-zoned as rural and therefore only one house could be built on approximately 10 acres. Māori land was too small and dispersed to be commercially viable and too externally constrained for it to be residentially viable (Tau, 2016b). These Acts also reduced the capital value of the land. The land then came under the Ratings Act 1967, which meant that councils could sell Māori land where rates were unpaid (Tau, 2016b). Because of the above, rates were unable to be paid and land was lost. This had the dual effect of making cheap Māori reserve land available for the predominantly settler agricultural economy and causing Māori to move into cities to provide labour for the predominantly settler industrial economy. The reserves which were promised as part of the land sale contracts – many of which were undelivered – were unworkable and unliveable. As equality and liberalism became stronger forces within New Zealand society, State-driven dispossession of Māori lands, self-determining authority and grounded accountability had to take new and increasingly subtle forms (Coulthard, 2014). This not only dispossessed Ngāi Tahu of land and self-determining authority but undermined their mana, which involved deep personal, psychological and spiritual denigration, all through the liberal politics of recognition (Coulthard, 2014; Reid et al., 2014).

2.5. Summary

Although the South Island is said to have been settled by largely 'peaceful'[26] means, it is still a colonisation – both a colonisation of the land and a colonisation of the mind. The means through which Māori groups were engaging with the new economy, on their own terms, within existing relationships of accountability posed a direct threat to colonial-capitalist accumulation. This required State-sponsored dispossession, through violent but often liberal democratic means, of: land, self-determining authority and therefore culture as a mode of life to maintain accumulation (Coulthard, 2014). This dispossession constrained self-determination and duality and established a dichotomy. Neu (1999, following Said, 1978) refers to these non-violent tools as the "software of imperialism". Closer to home, these developments are referred to as the institutionalisation of racism by legislation, which has long been a contradiction of New Zealand society (Walker, 1990). Coulthard's (2014) conception of the politics of recognition enables us to see these policies as a settler-colonial relationship of dispossession which unfolds across the globe. Despite this systematic dispossession and marginalisation, seven generations of Ngāi Tahu have been driven by the proverb mō tātou, ā, mō kā uri, ā muri ake nei (for us and our children after us) which culminated in the Ngāi Tahu Settlement of 1998 (The Ngāi Tahu Claims Settlement Act, 1998, Cant, 1998). This has led to a distinct Ngāi Tahu identity over seven generations of "a shared consciousness of dispossession and grievance against the crown…. A sense of collective loss" (O'Regan, 2014).

3. Te Kerēme – the claim and its settlement

3.1. The Claim

Te Kerēme (The Claim) was born in 1849 when the first formal statement of Ngāi Tahu grievances against the Crown was made by a Ngāi Tahu leader, Matiaha Tiramōrehu (TRoNT, 2017d). Through a series of petitions from 1849-1941 Ngāi Tahu fought relentlessly for the resolution of grievance through any means possible (Fisher, 2015; TRoNT, n.d.c). This included a case with the Māori Land Court in 1868, a Royal Commission of Inquiry in 1879 (the Smith-Nairn Commission), another 1886 Royal Commission, and the 1921 Native Land Claims Commission, all tending to support Ngāi Tahu's claim, with varying effects and compensation. None of these were deemed sufficient (TRoNT, n.d.c). Although these processes were largely subject to political whims, the Claim was carried across generations and each additional process gathered evidence of Crown wrongdoing (Fisher, 2015; TRoNT, n.d.c). Te Kerēme effectively became a key aspect of Ngāi Tahu identity and the agency expressed through this generational struggle of protest against the broken promises of the Crown is key to understanding the importance of self-determination for Ngāi Tahu (O'Regan, 1991; 2014; TRoNT, n.d.c).

---

[26] The former Prime Minister of New Zealand was reported to have said that New Zealand was settled by peaceful means (Bramwell, 2014). This is fundamentally untrue. There was drawn out warfare and subsequent land confiscations in Taranaki, Waikato and the Bay of Plenty as well as other violent interventions (Walker, 1990; Anderson et al., 2016; O'Malley, 2016).

Ngāi Tahu's formal claim was filed with the Waitangi Tribunal[27] by Rakiihia Tau in 1986 and, by this time, the legitimacy of the Ngāi Tahu Claim had been established through extensive commissions, inquiries, courts and tribunals (TRoNT, n.d.c). It was wide ranging and extensive and the Deed of Settlement was not signed until 1997. This was legislated in the following year through the Ngāi Tahu Claims Settlement Act 1998 (TRoNT, n.d.c). A common theme throughout all aspects of the claim is the whakapapa relationship between Ngāi Tahu, the whenua, and mahinga kai (Waitangi Tribunal, 1991; Cant, 1998). The claim consisted of a set of grievances around eight land purchases, grievances over access to mahinga kai and more than a hundred local grievances around the actions of the Crown in recent decades (Cant, 1998). Ngāi Tahu have been clear that the Treaty and these land purchase contracts create ongoing responsibilities and obligations between the Crown and Ngāi Tahu in the present and future. The 1848 Canterbury Purchase, for example, is clearly worded to bind future generations (Tau, 2015a). This claim was prepared and delivered by Ngāi Tahu to the Tribunal using the powerful imagery of 'nine tall trees' (eight land claims and mahinga kai). The 73 separate claims relating to these nine tall trees were the branches and the ancillary claims were the undergrowth. The Waitangi Tribunal adopted this imagery in its own research and report (Waitangi Tribunal, 1991; Cant, 1998).

Broadly, the grievance was that land was sold for unjust prices with unclear boundaries, with the promise that 10% of all land would be set aside as reserves, and social infrastructure (schools, hospitals etc.) would be provided (Waitangi Tribunal, 1991). These were for the most part never delivered (Waitangi Tribunal, 1991). Of particular detriment to Ngāi Tahu was that Mantell (the Crown's Land Purchase Commissioner) refused to reserve and allow access to mahinga kai. At the same time Ngāi Tahu were not permitted, as individuals or as a group to take up pastoral licenses. This left them with no access to their traditional lifestyle and no ability to participate in the new settler agricultural and pastoral economy (Cant, 1998). The Waitangi Tribunal (1991, p. 1066) found that "the Crown acted unconscionably and in repeated breach of the Treaty of Waitangi" and recommended substantial compensation. The Crown eventually acknowledged this in its apology.

3.2. The settlement

Contemporary details of the settlement are outlined in The Ngāi Tahu Claims Settlement Act 1998 and also outlined in a 20th anniversary series dedicated to the claim (TRoNT, n.d.c). Cant (1998) outlines its general make up and suggests that when the legislation is passed the grievances will be put to rest, the mana of Ngāi Tahu will be recognised and the honour of the Crown restored (Cant, 1998, p. 15). This settlement was to be the economic, land and political base that Ngāi Tahu would exercise tino rangatiratanga over. In addition, part of the settlement processes resulted in the Te Rūnanga o Ngāi Tahu Act 1996 which among other things recognised the independent legal

---

[27] The Waitangi Tribunal is a standing commission of inquiry which makes recommendations on claims brought by Māori around breaches of Te Tiriti/The Treaty. It was established in 1975 and at first only related to present government actions. In 1985 the Tribunal was given the ability to investigate events back to 1840 (Waitangi Tribunal, n.d.).

personality of Te Rūnanga o Ngāi Tahu, with a constitution that is not subject to political interference by the State (O'Regan, 2017; 2018). According to Cant (1998), the settlement consisted of:

- Land and cash (valued at $170 million) and right of first refusal for Crown land sold.
- Access to mahinga kai.
- Co-management of certain conservation and resource management processes.
- Exclusive ownership of a mineral, pounamu, a taonga to Ngāi Tahu.
- Recognition of place names (i.e. Mt Cook became Aoraki/Mt Cook).
- An apology by the Crown.

In addition, a 'fiscal envelope' was controversially introduced by the Government in 1994, which stated that the total value of all Treaty settlements throughout the country would be NZ$1 billion in 1994. Given that Ngāi Tahu received cash and land valued at $170 million and this was calculated to be less than 1% of a number of valuations of the economic loss suffered by Ngāi Tahu, a relativity clause was negotiated, along with Waikato Tainui, that said that they were entitled to 16.1% (17% for Tainui) of any amount that exceeded that fiscal cap in the future (Fisher, 2015). The fiscal cap has since been rescinded. It was estimated the fiscal cap had been exceeded by 2012 with more than half of all claims still to be settled (McNeilly, 2012). While the initial agreement is for cash payments, Tā (Sir) Mark Solomon has said Ngāi Tahu could work with the Crown to consider other options (McNeilly, 2012). Arbitration meetings around the relativity mechanism are ongoing and a payment of $180m was made to Te Rūnanga o Ngāi Tahu in December 2017 (Hitchcock, 2018).

This current and ongoing round of Treaty settlements have not been without criticism. Ani Mikaere (2011) conceptualises their assimilative thrust 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 tino rangatiratanga in the future. Margaret Mutu (2015; 2018) is conducting ongoing research into the Treaty settlement process, specifically working with claimants to understand the impact of settlements within Māori communities, and argues that "the settlement policy and process has been unilaterally determined by successive governments, and imposes settlements and structures that often conflict with and disrupt the fundamental values, laws, culture and social structures of those Māori communities" (Northland Age, 2015). Stevens (2016) 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 Te Rūnanga Group's options are structurally constrained. These comments resonate with Coulthard's (2014) critique of the politics of recognition in which states are reluctant to recognise culture as a mode of production/life and insist on an institutionalised recognition of cultural difference which is reconcilable with just one political formation – colonial state sovereignty – and one mode of production – capitalism (Coulthard, 2014).

It is because of these critiques that the current study is limited to the exercise of self-determination through economic autonomy within the existing framework. While it is crucial to acknowledge the

radical aspirations of tino rangatiratanga and mana motuhake, constitutional arrangements to accommodate these are outside the scope of this study. I take the position that relationships of accountability within the current framework need to be refined if we are to thrive when it has been transcended and that economic autonomy with grounded accountability is also required to transcend it. Justice Joe Williams[28] (2014), for example, suggests that self-determination is "a means to the end and we have to have a very clear view about what the end is" and cites language, whakapapa, cultural practices, and cohesion of communities as an example. This will be discussed as an opportunity for further research in the concluding chapter.

4. Ngāi Tahu Post-settlement

> I see my role as a conduit to help the people develop and achieve the Ngāi Tahu dream – Tā Mark Solomon former Kaiwhakahaere (chair) of Te Rūnanga o Ngāi Tahu from 1998-2016 (Te Karaka, 1998, p. 5).

> Our tīpuna stood strong to ensure the ability of self-determination for our whānau and Papatipu Rūnanga, this is what the claim fought for. We have a duty to support Papatipu Rūnanga and whānau, as mana whenua, to achieve their aspirations and acknowledge their rangatiratanga – Lisa Tumahai current Kaiwhakahaere of Te Rūnanga o Ngāi Tahu (TRoNT, 2016b, p. 9).

In the above quotes, we can see the very subtle differences in approach to leadership and governance. These are expressed almost 20 years apart from immediately post-settlement to contemporary times. Both are committed to enabling the aspirations of others but the second displays a forceful commitment to recognising the self-determining authority of mana whenua in contrast to enabling Ngāi Tahu people to achieve their dreams. This contrast illustrates the change in emphasis in public communications regarding self-determination aspirations during the time since settlement, and in particular the nuance between Ngāi Tahu Whānui (collective of individuals who descend from primary hapū of Waitaha, Ngāti Māmoe and Ngāi Tahu) and whānau (autonomous collectives which make up Ngāi Tahu the iwi). This has implications for duality, dialogics and (d)evolution which will be outlined in this section through a brief overview of Ngāi Tahu accountability relations post-settlement. I do so to illustrate the core of my argument which is that some of the original instructions of accountability have been transmitted into existing contemporary contextualised manifestations, and others have not.

In this section, I initially discuss developments in settlement resources, and their continued centralisation within Te Rūnanga Group, which has implications for (d)evolution. Secondly, I outline the current structure of Te Rūnanga o Ngāi Tahu and Te Rūnanga Group, as well as existing projects and tensions within the iwi. I highlight the culture commerce dichotomy inherent in this structure, with implications for duality, as well as the individualising and somewhat disenfranchising effect of the structure with implications for (d)evolution. Each of these will be elaborated on in the following to set the scene for a deeper exploration throughout the remainder of the thesis.

---

[28] Justice Joe Williams (Ngāti Pūkenga, Waitaha, Tapuika) is a Court of Appeal judge and has been a High Court judge, Chief Judge of the Māori Land Court and acting Chairperson of the Waitangi Tribunal.

4.1. Resources

With careful and pragmatic investment, the 1998 settlement has grown into 'Tribal equity' of Te Rūnanga Group, valued at NZ$1.57 billion (TRoNT, 2018a). A portion of earnings are continually redistributed from Ngāi Tahu Holdings to Te Rūnanga o Ngāi Tahu for distribution. (NZ$61.05 million in 2017/18). This is in the form of spending on the environment, culture and identity, social development and education (TRoNT, 2018a). Investments and activities include shares in Ryman Healthcare, development and investment properties, rural land, tourism, agriculture and seafood operations (TRoNT, 2018a). There are also a number of indirect economic resources such as the Right of First Refusal, which is controlled by Ngāi Tahu Property and provides the first opportunity to purchase surplus Crown land and resources within the claim area (Ngāi Tahu Property, n.d.). However, while many acknowledge this accumulation of an economic base as a success, others argue that the model has effectively transformed Ngāi Tahu citizens into Te Rūnanga o Ngāi Tahu beneficiaries (Reid and Rout, 2016; Williams, 2018). This further disenfranchises hapū, whānau and Papatipu Rūnanga as self-determining institutions and therefore has implications for (d)evolution.

4.2. Structure and governance

Te Rūnanga o Ngāi Tahu Charitable Trust
Organisational Structure

TE RŪNANGA O NGĀI TAHU

The elected board responsible for the governance of tribal assets and protecting and advancing the collective interests of the iwi. It is the sole trustee of the Ngāi Tahu Charitable Trust which owns and operates Ngāi Tahu Holdings Corporation and its subsidiary companies.

OFFICE OF TE RŪNANGA O NGĀI TAHU

Creates initiatives that benefit and enhance Ngāi Tahu whānau.

- Oranga (Wellbeing)
- Mātauranga (Knowledge)
- Ngāi Tahutanga (Culture and Identity)
- Te Ao Tūroa (Environment)

NGĀI TAHU HOLDINGS

Generates revenue to support tribal aspirations and provide for future generations of Ngāi Tahu whānau.

- Business investment
- Owning and operating businesses
- Utilising iwi assets strategically
- Working within our values framework

Provides distribution and supports tribal aspirations

Monitors and supports Holdings

TE URU KAHIKATEA
- People and culture
- Communications (including Tahu FM)
- Business support
- Finance and planning
- Legal advice

STRATEGY AND INFLUENCE
- Settlement protection
- Protects and advocates for Ngāi Tahu whānau
- Strategic policy development
- Relationship management

TE TAUMATUA
- Whakapapa
- Cultural revitalisation
- Te Reo
- Marae development
- Tribal archives

TE AO TŪROA
- Mahinga Kai
- Kaitiaki rights and interests are enhanced
- Protecting our natural environment
- Managing and utilising tribal properties
- Customary protection

ORANGA
- Health and wellbeing
- Whai Rawa
- Entrepreneurial support
- Education

NGĀI TAHU CAPITAL
- Owning and investing in business
- Investment in the stock market
- Financial management

NGĀI TAHU FARMING
- Farm operations
- Farm conversions
- High country stations
- Forest estates

NGĀI TAHU PROPERTY
- Property development
- Property investment

NGĀI TAHU SEAFOOD
- Seafood operations
- Quota management

NGĀI TAHU TOURISM
- Operate tourism experiences across Aotearoa
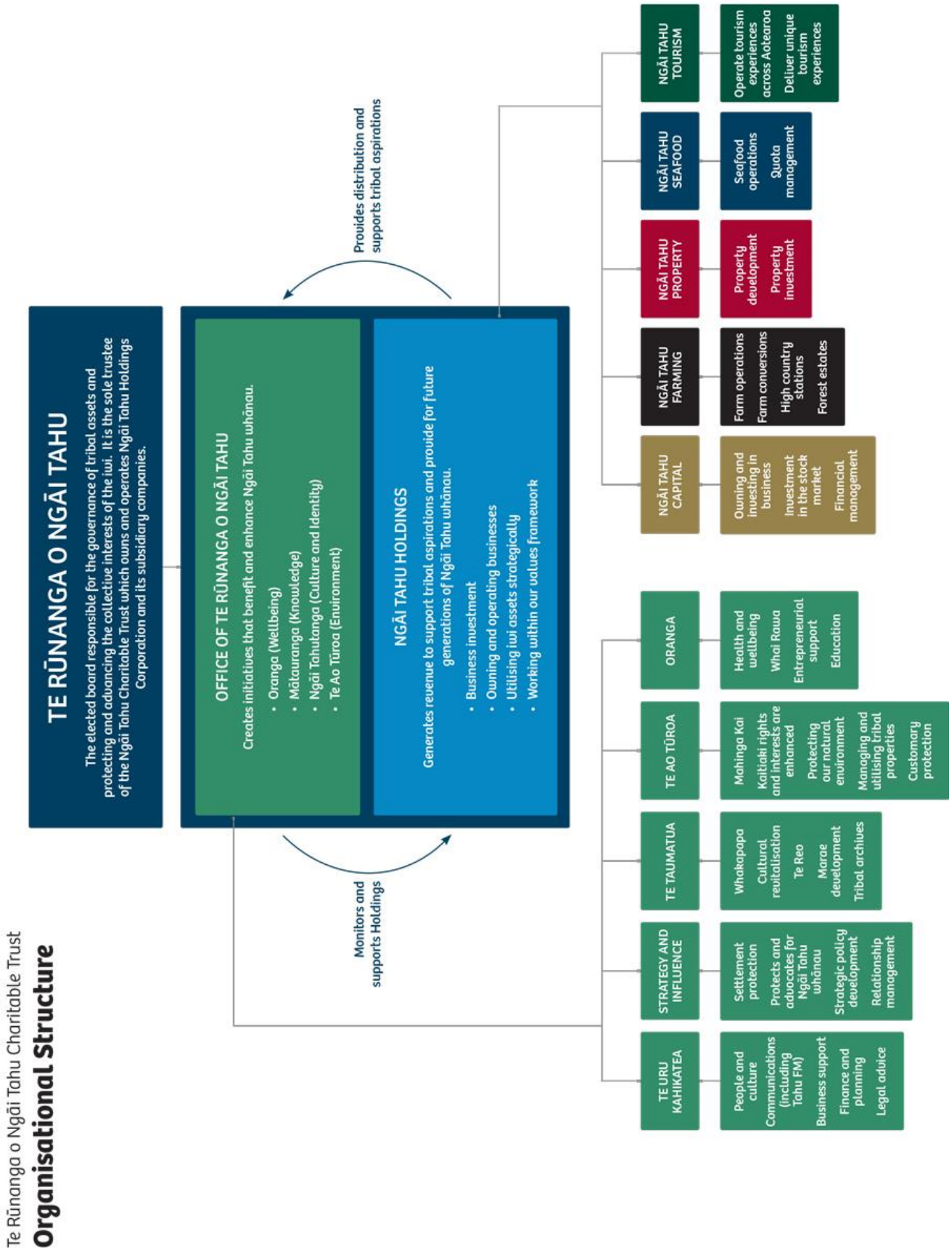- Deliver unique tourism experiences

Figure 1 Organisational structure (TRoNT, n.d.b).

The structure of Te Rūnanga Group was designed throughout the 1990s in order to incorporate the "best corporate governance models we could find in the world and draws from the democratic structures of local government and Western best practice" and "embraces our cultural traditions" (TRoNT, n.d.b). Te Rūnanga Group's assets are managed separately (Ngāi Tahu Holdings) from the bodies that spend and distribute the income earned from those assets (Office of Te Rūnanga o Ngāi Tahu). This feature of the post-settlement structure has come under criticism as restricting self-determination because it maintains top-down authority for decision-making, despite being led by Ngāi Tahu individuals. It is also criticised as a manifestation of reactionary traditionalism because it maintains a rigid culture commerce dichotomy where within Te Rūnanga Group culture is upheld by the Office and kept separate from commerce which is managed by Holdings (Reid and Rout, 2016). In this way, cultural accountability and commercial accountability have been isolated.

The Te Rūnanga o Ngāi Tahu Act 1996 prescribes the status and members of Te Rūnanga o Ngāi Tahu, their entitlements[29], the Papatipu Rūnanga that are members of Te Rūnanga and the provisions for electing representatives. Te Rūnanga o Ngāi Tahu is responsible for the overall governance of the group and represents each of the 18 more localised Papatipu Rūnanga which deliver benefits at the local level. Te Rūnanga o Ngāi Tahu therefore consists of 18 Papatipu Rūnanga representatives who are appointed by local Appointment Committees who are in turn democratically elected by members of each Papatipu Rūnanga. Each Papatipu Rūnanga has unique opportunities and challenges presented by the land, environment, and people that call each specific region their home (TRoNT, n.d.a). Te Rūnanga o Ngāi Tahu issues annual Letters of Expectation to the Office and the Holdings Corporation and these units develop Statements of Corporate Intent establishing how they intend to fulfil those expectations (TRoNT, n.d.b). Therefore, it is essential that processes are put in place to ensure that the different needs and aspirations of individual Papatipu Rūnanga are heard at the table – this is referred to as rangatiratanga. One criticism[30] of this, in particular the use of the term 'Ngāi Tahu Whānui' to mean the collective public of Ngāi Tahu individuals, is that it individualises Ngāi Tahu people and creates state-like relationships of accountability between individual citizens and a central organisation, in contrast to the autonomous but interrelated institutions of whānau, hapū, iwi.

---

[29] a) any person who is a descendant of the persons, being members of Ngāi Tahu iwi living in the year 1848, whose names are set out in the list appearing at pages 92 to 131 (both inclusive) of the book containing the minutes of the proceedings and findings of a committee (commonly known as the Ngāitahu Census Committee) appointed in the year 1929, the book being that which is lodged in the office of the Registrar of the Māori Land Court at Christchurch and marked "Ngāitahu Census Committee Minutes 1929"; and (b) any person who is not a member of Ngāi Tahu Whānui by virtue of that person being a descendant of any of the persons mentioned in paragraph (a) but whose claim to be a descendant of a member of the Ngāi Tahu iwi who was living in the year 1848 is approved by Te Rūnanga (TRoNT, 2015c).

[30] This criticism emerged explicitly during interviews but is along the lines of critiques referred to above (Reid and Rout, 2016; Williams, 2018).

4.2.1. Charter

The Charter of Te Rūnanga o Ngāi Tahu (TRoNT, 2015c) "constitutes a contract between Te Rūnanga and the Members and between each of the Members and the other Members" – the Members being each of the eighteen Papatipu Rūnanga. The Charter sets out four guiding principles which embody how Te Rūnanga o Ngāi Tahu conducts its business and administers assets including acting as Trustee of the Charitable Trust and being accountable to Ngāi Tahu Whānui. These principles are tino rangatiratanga; kaitiakitanga (stewardship); The Treaty of Waitangi; and Te Kawenata[31]. According to the Charter, Te Rūnanga o Ngāi Tahu has been established for a number of reasons including:

- As a repository of collective tino rangatiratanga of Ngāi Tahu Whānui.
- To represent the collective interest and be legal representative of Ngāi Tahu Whānui.
- To receive assets and assume liabilities of the former representative Ngāi Tahu Māori Trust Board and those transferred by the Crown.
- To act as Trustee of the Charitable Trust.

The Charter sets out the roles and duties of Papatipu Rūnanga Representatives and Alternates elected to Te Rūnanga o Ngāi Tahu to act in good faith as kaitiaki (guardians) for Ngāi Tahu Whānui. They are named representatives of their particular rūnanga but at the table they are Trustees for the collective assets of all Ngāi Tahu Whānui. This is where some tensions have arisen and there is currently a form and function review to clarify these roles, as well as those of the Kaiwhakahaere and Deputy Kaiwhakahaere (TRoNT, 2017c). The form and function of Te Rūnanga o Ngāi Tahu has been regularly under review since settlement. Since Tā Mark Solomon has stepped down, however, form and function reviews and strategic planning workshops have taken place more regularly. It has been suggested that this will be completed in late 2017 and as of writing Ngāi Tahu Whānui are taking the opportunity to view the new policies and make recommendations through an online survey which will then be toured around the region for face to face engagement (TRoNT, 2017c).

4.3. 'Defending the realm'

An important feature of the centralised nature of Te Rūnanga Group is that the organisation can invest considerable resources into 'defending the realm'. This was a key feature of pre-colonial and pre-settlement iwi as a federation of hapū uniting to defend borders (Ballara, 1998; O'Regan, 2014; Reid and Rout, 2016). This 'instruction' manifests in different ways in a contemporary context and some of these will be described below. Boundary and other legal challenges took up a significant amount of Te Rūnanga Group and the wider iwi's efforts during the first 10-years post-settlement (see e.g. Māori Law Review, 2000; TRoNT, 2004; TRoNT, 2012). These include boundary disputes from other iwi in the northern parts of the South Island through Court challenges requiring defence.

---

[31] Te Kawenata o Ngāi Tahu is a declaration at the beginning of the Charter outlining stewardship, accountability and tino rangatiratanga responsibilities (TRoNT, 2015c, p. 2).

These challenges were throughout all New Zealand Courts as well as the Privy Council and all were successfully defended. This initially created antagonisms for pan-iwi development in the South Island, which have largely, although not entirely, been put aside now (TRoNT, 2012).

The Foreshore and Seabed Act 2004 caused significant controversy throughout Ngāi Tahu, Māoridom and New Zealand and is widely considered to be a further attempt at liberal democratic State dispossession of Māori land (Godfery, 2016a). It was a piece of legislation introduced by the Labour-led coalition government to establish that – excluding privately owned property – New Zealand's foreshore and seabed was Crown-owned. It effectively extinguished the ability for Māori to establish customary title through the Courts, which were often an unlikely ally for Māori self-determination. This was "a land confiscation in process if not name" because it created a double standard between private titles and Māori customary title (Godfery, 2016a). This resulted in a number of formal and informal protests including a Māori Labour MP crossing the floor and establishing the Māori Party. Te Rūnanga Group devoted considerable resources to struggling against this legislation, including involvement with a campaign to urge members of Parliament to vote against the legislation and a submission to the UN Committee for the Elimination of Racial Discrimination (CERD). The CERD found that the legislation discriminates in its extinguishment of the possibility to establish customary title and urged the Government to resume engagement with Māori (Charters and Erueti, 2005). Te Rūnanga Group's participation in this dispute illustrated the potential for a centralised, independently funded Māori organisation to resist against further breaches of Indigenous rights.

The Strategy and Influence team of Te Rūnanga Group are currently undertaking consultation and development of strategies around Taonga Assets, climate change adaptation and mitigation (TRoNT, 2017e), freshwater governance (TRoNT, 2015b) and land use reform (Brankin, 2017) among many other projects. This is an important feature for an all of iwi approach, which is a contemporary contextualised manifestation of original economic instructions (Firth, 1959; Reid and Rout, 2016). These are all examples of Te Rūnanga Group ´defending the borders´ in a liberal democratic context. This context is able to faciliate ongoing dispossession of Indigenous land and self-determining authority through colonial hiearchies of recognition (Coulthard, 2014). This role of centralised iwi agencies is often underplayed in critiques of post-settlement corporate structures although these critiques also make important points about the blurred line between protecting economic interests and protecting Indigenous rights (see e.g. Mutu, 2011). At the same time it shows how Ngāi Tahu use institutions available to pursue tino rangatiratanga and demand accountability from their Treaty partner the Crown. These contemporary manifestations show a commitment to duality through orthodox traditionalism (Reid, 2011; Reid and Rout, 2016).

4.4. Ongoing projects

There are a great number of ongoing projects within Te Rūnanga Group and the iwi. For the sake of brevity I will introduce three significant projects with implications for accountability which feature

heavily in the empirical materials drawn from for this study and will thus be crucial to analysis and discussion. Manawa Kai Tahu is Te Rūnanga Group's alternative to a sustainable development report and is reported according to a values-based framework. The report is part of a wider, long-term project of implementing Ngāi Tahu values throughout all aspects of the group rather than just the distribution mechanism. This reflects a growing concern within the iwi and wider society about how business is conducted and whether or not this is in line with Ngāi Tahu values and therefore the intimately interconnected social totality of Ngāi Tahu grounded normativity. The report is driven out of the Holdings Corporation and is led in part by the Chief Values Officer, who is the driving force behind the weaving of Ngāi Tahu values throughout the group's activities. In 2017 the Annual Report and Manawa Kāi Tahu were combined (TRoNT, 2017a). I consider the evolution of reporting over time to represent an embrace of duality through orthodox traditionalism and will detail this in Chapter Five. The Taonga Assets project is about identifying and protecting assets of significant non-monetary value to the iwi. This is effectively an accountability mechanism for the iwi to hold the Holdings Corporation to account for asset management which overcomes the culture commerce dichotomy and is thus a positive embrace of duality. This project will be discussed in Chapter Six. IwiNet is an app being developed by Ngāi Tahu developers under the banner Digital Natives, outside of the Te Rūnanga Group structure, as a tool to bring Ngāi Tahu people together with each other and their identities (TRoNT, 2017b). It thus embraces duality to enable dialogic engagement and will also be discussed in Chapter Six.

4.5. Tensions

When a large group of people is brought together to plan for, manage, grow, and distribute a centralised resource in perpetuity, there will always be tensions as different worldviews, relationships and aspirations collide. It is not the objective of this research to examine in any great detail the passionate, and often personal tensions that occur within the various layers of the iwi and organisational structure. However, there are some tensions with specific accountability implications. These will be discussed in brief as they are recurring themes throughout the empirical materials. The tensions under examination in this study are about process and structure, not personality – the what rather than the who.

Ongoing concerns over governance form and function have already been mentioned. In 2016 Tā Mark Solomon, Kaiwhakahaere since settlement, did not stand for re-election. Through the period of his departure there were leaks to the media about some concerns he had raised, one relating to a lack of accountability in Te Rūnanga o Ngāi Tahu processes, though he later stated that these concerns had been resolved (Native Affairs, 2017). Since then, the position has been reviewed and reduced, and the governance form and function review has been ongoing (TRoNT, 2017c). This is an expression of general concern regarding duality and whether Te Rūnanga Group governance and accountability processes reflect the grounded accountability of Ngāi Tahu relations.

There have long been tensions between how Ngāi Tahu Holdings conducts its business in line with Ngāi Tahu values and whether it is the right vehicle to control important tribal assets such as rights of first refusal (Reid and Rout, 2016; TRoNT, 2016b). These tensions reflect the duality theme and are in part being addressed through the hiring of a Chief Values Officer, Manawa Kāi Tahu and the Taonga Assets project mentioned above. Finally, when there is a large body of centralised wealth and Te Rūnanga o Ngāi Tahu is often lauded in public as being successful according to financial measures, it will always lead to tensions around distributions. The most pervasive of these are the cost of distribution, i.e. how much does it cost the centre to distribute each dollar to members as well as who decides on and delivers distribution programmes – Te Rūnanga o Ngāi Tahu, Papatipu Rūnanga, or whānau (see e.g. TRoNT, 2009a; 2010). Underlying all of this is a constant tension between having a strong centre (Te Rūnanga Group) versus having strong regions (Papatipu Rūnanga/hapū/whānau) where traditional rangatiratanga sits (TRoNT, 2009b). In addition to this, while some Papatipu Rūnanga see the centralised Te Rūnanga Group as a barrier to their tino rangatiratanga, some whānau see the eighteen Papatipu Rūnanga as a part of that same system preventing mana motuhake-a-hapū/whānau (independent authority of hapū and whānau). This raises the question why centralise and distribute at all? This model transforms active citizens organising in autonomous kinship and geographical associations into passive beneficiaries (Reid and Rout, 2016; Williams, 2018). This establishes the (d)evolution theme as a key empirical and theoretical consideration within the thesis.

This section also begins to illustrate the disconnect between accountability relationships within Ngāi Tahu communities and Te Rūnanga Group as a result of the disruption of grounded normativity. The organisation which has emerged post-settlement to manage and distribute the collective settlement resources manifests through a culture commerce dichotomy into a state-like mechanism which struggles to be organised from below. It is these relationships of accountability – both enabling and constraining – which are the focus of this thesis. Overcoming this dichotomy towards a grounded accountability can better enable tino rangatiratanga and mana motuhake to resurge from below.

5. Chapter summary

This chapter has established – from the perspective of a relatively new member seeking knowledge and connections – where Ngāi Tahu is today and how we got here. This is by no means exhaustive but has introduced important aspects of accountability in a socio-historical and contemporary context to emphasise that this concept cannot be analysed in isolation from the social, cultural, natural and political environment. The migration histories tell the world, and remind ourselves, how we came to be here and illustrate Ngāi Tahu's ability to radically adapt to changing internal and external challenges. Pre-colonial accountability structures tell us how accountability was understood and exercised prior to colonisation and establish a blueprint for reconstructing grounded accountability to embrace duality through orthodox traditionalism (Reid, 2011; Coulthard, 2014; Reid and Rout, 2016). Within this, pre-colonial practices of dialogic accountability through manaakitanga were

described. Contact and the Treaty illustrate the potential for radical adaptation and duality in embracing new systems through a wider cultural frame (Anderson et al., 2016; Reid and Rout, 2018). Subsequent Crown practices and legislation systematically adapted, erased, and then replaced pre-colonial institutions of accountability by dispossessing Ngāi Tahu of land, resources and self-determining authority and thereby constrained duality, dialogics and (d)evolution. This show us why things are the way they are now and the work necessary to build historically informed, future focussed institutions. The Claim and its settlement introduce the fighting spirit of generations of Ngāi Tahu and establish accountability obligations to past generations for the sacrifices they made. It centres the agency of Ngāi Tahu people past, present and future in resisting colonialism by pursuing self-determination and The Claim has therefore become a key to Ngāi Tahu identity (O'Regan, 2014). This is dialogics in action. Finally, post-settlement organisation and external events were introduced to outline the contemporary context in which Ngāi Tahu are working towards tino rangatiratanga as well as establishing accountability obligations to present and future generations and, within this, implications for duality, dialogics and (d)evolution were introduced.

Reid and Rout (2016) argue that while iwi organisations are presented as a driver of decolonisation, they can maintain top-down, unidirectional structures of accountability. These constrain the autonomy and self-determination aspirations of the original engines of social, economic and cultural development – whānau, hapū and individuals within. These autonomous nested layers within the iwi derive mana through whakapapa and are accountable to one another through complex, reciprocal, multidirectional and layered relationships of grounded accountability (Reid and Rout, 2016). These authors thus support contemporary contextualised manifestations of the original economic instructions to overcome existing challenges (Reid and Rout, 2016).

The growing complexity within Ngāi Tahu and Te Rūnanga Group described above has resulted in moves from simple and direct relationships of accountability (grounded accountability) to complex and indirect lines of accountability (organisational accountability). This has interesting parallels with Day and Klein's (1987) career of the concept of accountability which suggests that after moves from direct accountability in simple institutional settings to indirect accountability in complex institutional settings, contemporary critics are calling for returns to the simple accountability with which the story of the word began (Day and Klein, 1987). The embrace of duality, where we seek to delve into pre-colonial traditions to inform contemporary contextualised manifestations of accountability within Ngāi Tahu practice is reminiscent of the career of the concept of accountability. The theoretical implications of which contribute to prior literature by recognising and cherishing Indigenous agency, self-determination and embracing duality to overcome the rigid dichotomies presented by previous scholarship. This contribution updates the Indigenous Peoples and accountability literature to be more relevant to contemporary Indigenous challenges. With this context introduced, in the next chapter we turn to how the research questions established in Chapter Two were addressed in an accountable way and why this was the best way to do so.

Chapter Four: Researching accountability accountably

There is a growing belief within the critical management and social accounting disciplines that to conduct 'socially meaningful' research, one must be committed to a personally meaningful and socially relevant cause (Courpasson, 2013, p. 1243). In social accounting, Gray and Milne (2015) lament the growing resistance to using intelligence to further moral ends (Gray and Milne, 2015) and Lee and Aslam (2018) advocate explicitly aligning technical, social and political perspectives to make the researcher more whole and the research process more wholesome for all involved. The position that I take within this project is that of a Ngāi Tahu doctoral researcher, although this position will be disaggregated for analytical purposes in Section Four.This is an issue of critical importance to myself and the communities which I see myself as part of and this positioning has informed and driven this research. The Interdisciplinary Perspectives on Accounting (IPA) agenda described in Roslender and Dillard (2003) has paved a path of possibility within the accounting discipline for this kind of approach within accounting research.

This chapter sets out the methodological framework for this project, which includes four pillars of methodology: epistemology, ontology, methods and ethics (including motivation, positionality, reflexivity, and ethical research conduct). All of these are driven by my desire to answer the research questions for this project in an accountable way. In Section One, I will introduce decolonising methodologies and localise these first to a Māori context and then to a Ngāi Tahu context. In this section I will outline epistemological and ontological considerations and introduce tikanga (normative ethical) practices engaged with throughout the research project. In Section Two I will introduce the methods employed within this decolonising framework with attention to specific tikanga considerations. These methods can be broadly considered under the umbrella of case study. Knowledge was shared with me through semi-structured interviews, participatory physical and digital ethnography, documentary and video sources and I kept a reflexive research diary (Mills, 1959). In Section Three I will discuss how these empirical materials were analysed – predominantly through template analysis using an abductive approach. In Section Four I discuss reflexivity and in Section Five I present a framework for evaluating this research project. This chapter therefore outlines how I proceeded to answer the research questions derived in Chapter Two and why I proceeded in this way.

1. Decolonising methodologies

The large body of this section is drawn from the seminal text by Linda Tuhiwai Smith *Decolonizing Methodologies: Research and Indigenous Peoples* (1999), which was applied to social accounting literature by McNicholas and Barrett (2005). Decolonising methodologies are closely intertwined with social, political, economic and environmental struggles towards the self-determination of colonised Indigenous communities (Smith, 1999; Simpson, 2011). Decolonising the research agenda has the goal of social justice, which is expressed through a number of diverse environmental, economic,

cultural and social terrains by empowering Indigenous voices to explore issues of concern for Indigenous communities (Smith, 1999). From a methodological perspective, decolonising methodologies are embedded in a critique of the dominant hegemony of positivistic research (Smith, 1999; Walker, Eketone and Gibbs, 2006). They are therefore methodological stances 'on the margins' (McNicholas and Barrett, 2005) which are 'writing back' (Said, 1978). During the 1960s and 1970s Marxist and feminist researchers questioned the relationship between power, knowledge, research and emancipation (Smith, 1999). At the same time, Indigenous activists asked similar questions and connected these academic questions with the lived realities of political struggles for self-determination. Decolonising methodologies thus emerged from critical theory through Indigenous praxis to be localised forms of resistance – one localised form is Kaupapa Māori (Smith, 1999).

Kaupapa Māori, however, required further adjustments for localised and pragmatic reasons Mahuika (2011) and Stevens (2015) point out that Māori scholars now seek to centre research in their own tribal paradigms rather than through a Kaupapa model that "homogenizes Māori identity, experiences and mātauranga" (Mahuika, 2011, p. 21). The principles underlying the Kaupapa Māori framework have been the key to my personal development as a disconnected Ngāi Tahu social accounting researcher and finding solutions to the questions derived from the literature review and context in a methodologically and culturally appropriate manner. This is because Kaupapa Māori acknowledges, among many other things, the position of the researcher, the role of research in wider struggles for self-determination, and respecting Indigenous Peoples as subjects who co-create knowledge rather than objects of research.

This section will establish the epistemological, ontological and ethical assumptions of this research and illustrate how these affected how and why I went about answering the research questions. These perspectives require attention to where my source material and methods come from including respect for those sources as well as a critical engagement with knowledge about Ngāi Tahu not created by Ngāi Tahu. Secondly, it requires that I pay very close attention to relationships within the research process. And finally, it requires that I am aware of local tikanga in how I conduct myself and relate to others during the research process.

1.1. Epistemology

Cooper (2012) argues that Kaupapa Māori researchers seek to decolonise and transform knowledge and its production through a critical engagement with 'Western traditions' but these attempts too often default to 'culture'. This is "a simple notion of culture that is not-knowledge, but is a scaffold to knowledge" (Cooper, 2012, p. 71). This highlights the critical importance of recognising the knowledge produced throughout this project as knowledge in its own right rather than a culturally safe or appropriate frame to view Western knowledge through. Henry and Pene (2001) assert that Kaupapa Māori research practices are embedded in culture and beliefs and that it is impossible to

separate concepts discussed earlier like tikanga and mana (authority/prestige) from beliefs and practices around ontology and epistemology. Kaupapa Māori thus emphasises interdependence and spirituality as fundamental to knowledge creation (Henry and Pene, 2001). Attention to this epistemological perspective has already been illustrated in Chapter Three: Who are Ngāi Tahu with its attention to the social, cultural and environmental fabric in which accountability relationships were examined.

In contrast, Tau (2001) argues that Māori knowledge is an example of 'mirror knowledge' where knowledge of the world is a projection of the Self. For Māori then, knowledge of the world was held together through whakapapa prior to colonisation (Tau, 2001, p. 137). Every 'thing' was related, and all of these 'things' were bound through genealogical connections and referenced back to the Self (Tau, 2001). Tau (2001) argues that because of this, Māori were unable to create a critical distance between themselves and their world at the time, leading to the collapse of whakapapa and mātauranga Māori (knowledge) as a way of knowing to be consumed by the imported enlightenment philosophies. He suggests that the imported intellectual framework gave Māori distance to critically observe traditional processes. Engaging with Tau (2001), Stevens (2015) embraces Tau's acceptance of imported knowledge but departs from what he refers to as Tau's 'zero-sum equation'. This is the commitment to a binary view of one epistemological system (Māori whakapapa) collapsing upon the arrival of another (European), as opposed to the former adapting to incorporate the latter. His second departure from Tau (2001) is the absence of practice as knowledge in Tau's conception. Stevens (2015) argues that "while all epistemology is knowledge, not all knowledge is epistemological" (p. 63). Instead, following Royal (2007a), Stevens understands Māori knowledge as knowledge framed by Māori epistemology *and* knowledge of multiple origins held by Māori people.

I am open to drawing from sources which are not directly of Ngāi Tahu origins (e.g. Firth, 1959) or methods of analysis (e.g. King and Brooks, 2017), while trying to maintain the integrity of the interpretation. I enhance this by privileging sources which have already been engaged with by Ngāi Tahu researchers with stronger connections to their communities and more experience in hybrid approaches to research. In addition, participants were invited to check my interpretations during the process. It was also useful to send the analysis to participants in advance of submission to check interpretations.

1.2. Ontology

The Māori worldview "provides a broad moral framework, which avoids discrediting subjectivity and reducing socio-ecological systems to only their instrumental value" (Reid and Rout, 2018, p. 1). Cooper's (2012) contention with this approach was seeing a Māori worldview as a scaffold to *real* (i.e. positivist scientific) knowledge, however Reid and Rout (2018) are suggesting that actually these need not be seen as dichotomous but rather each can encompass both forms of knowledge with differing emphases. The implications of this "flexible hybrid ontology" which maintains integrity

through "an ongoing process of 'abductive relationism' with the socio-ecological family" (Reid and Rout, 2018, p. 8) involves considering how this research is nested in Ngāi Tahu relationships between people and place. As a researcher, I pay attention to both how this research is affected by and affects relationships as well as how my relationships affect and are affected by this research.

To continue Cooper's (2012) metaphor, given the ability to adapt new knowledge through practice into an already set, albeit flexible, worldview, Māori knowledge and thus Ngāi Tahu knowledge could be seen as a foundation to the building rather than a scaffold. The foundation is a broad cultural base which encompasses a particular worldview capable of incorporating others into it while maintaining the integrity of the foundation. A foundation and a building where the architects, accountants and artisans acknowledge that the scaffold, the building and themselves all came from the same place and live in the same socio-ecological lifeworld but that there are technologies available from elsewhere that can construct the building upon the foundation in unique ways. The remainder of this section will explore 'imported' beliefs about knowing, with particular reference to accounting research, which can work in partnership with Māori ways of knowing.

The majority of active researchers in accounting and finance incline to conduct objective accounting research (Chua, 1986; Ryan, Scapens and Theobold, 2003). This position favours ideas such as generalisability, unbiased samples, and replicability and prefers the use of models as abstractions of reality rather than social theories to build knowledge (Ryan et al., 2003). Chua (1986) suggests that this tradition of research believes that theory and observation are independent of each other; reality is objective and external to a subject and researcher; society and organisations are stable; and human actors are essentially passive objects. This is the positivistic tradition that decolonising methodologies have arisen in resistance against (Smith, 1999). Following this 'mainstream accounting research' tradition would only work to maintain prevailing systems of power rather than change them.

Bhaskar (1975) argues that knowledge exists independently of human thought and is 'discovered' rather than 'constructed' by humans. This aligns with Indigenous ontologies which hold that knowledge is shared with animate and inanimate parts of the natural world (Smith, 1999; Tau, 2001; Bishop, 2005). There is an external reality 'out there', but different groups and individuals, both across and within cultures will interpret this knowledge in very different ways. This suggests that although this project explores subjectivities, it explores subjectivities in regard to struggles over *real* resources – including land, rights and self-determination (Fanon, 1968; Smith, 1999; Coulthard, 2014). Language does have the potential to affect how people behave, but it is the position of this project, that, like Freire (1972; 1994), it is necessary to read the word *and* the world concurrently.

The position of this project is that there is potential for human agency, but this agency is constrained by prevailing systems of power (Freire, 1972; Chua, 1986; Smith, 1999). These systems of power and exploitation operate through economic, environmental and political relations (such as ownership

and distribution of resources) as well as through consciousness (such as ideology and beliefs) (Freire, 1972; Sayer, 1984; Chua, 1986; Smith, 1999; Coulthard, 2014). This means it is essential to acknowledge the importance of agency (e.g. Indigenous self-determination) as well as structure (e.g. settler-colonialism), or the context of relations in which the agency is performed (Chua, 1986). Actors do behave within a set of subjective meanings but interpretation of these is insufficient for understanding without recognising that the social world is also shaped by material conditions of domination (Chua, 1986; Sayer, 1984).

Freire (1972) builds on the idea of understanding for emancipation and argues that even this understanding of structure will not liberate because understanding drives behaviour but does not in itself create a reality. The understanding is just one step or tool involved in the wider political struggle for self-determination. This brings the stance of this project back to decolonising methodologies. The implications for this research are that I pay close attention to the structural forces which are not necessarily seen or heard during the research process. At the same time, I need to privilege the agential perspectives of the Ngāi Tahu people that I spoke with and try to understand how and why they perceive certain phenomena in meaningful ways, as the agents of their own social change.

1.3. Tikanga (normative ethics)

In addition to the University of Sheffield ethics process, I prepared and submitted a consultation and protocol document to the Ngāi Tahu Consultation and Engagement Group (University of Canterbury, n.d.) to ensure local customs, norms and values were respected (see Appendix One). This process proved invaluable to the project to ensure that it was relevant to the communities, initiating access, building relationships and discussing expectations and outcomes. Rather than adding a barrier, this process added value and improved the design, execution and output of the project. The concept of tikanga – knowledge and customary practices carried out characteristically by communities (Mead, 2003) – or 'the right way' was followed in a local context.

One could argue that the translations of the values which follow are not necessarily unique to Māori society, nor would they be generalisable across Māori society. Following these values but adapting them to practices in specific localities would lead to a respectful research process for any project (see e.g. Holt, 2012; Lee and Aslam, 2018). It is the localisation of actual processes where the unique elements arise. An example of an explicit difference would be the consent form. In university ethics the consent form is often a necessary part of establishing formal relationships/contracts between researcher and researched. In my case it was seen as a necessary evil, mostly to protect the institution. It added an excessively formal character to the already established relationships between myself and participants. The form was actually a barrier to our relationships rather than a contract to bring us together.

Several important issues arise within a Ngāi Tahu-specific context. First of all, researchers must be willing and prepared to share significant amounts of personal information with participants – particularly their own whakapapa (genealogy) and how this relates with participants (Walker et al. 2006). Secondly, the positioning of expert researcher and non-expert participant is inverted in Kaupapa Māori. The researcher approaches the participant to look, listen and learn (Smith, 1999). It is assumed that the participants of the project are in the best position to assess their own needs, so a researcher needs to tread carefully. Smith (1999; 2005) provides a checklist for appropriate tikanga in the research process, and this was followed by McNicholas and Barrett (2005)[32]. This checklist includes the following and each will be addressed in detail in the methods section:

- Aroha ki te tangata – (a respect for people).
- Kanohi kitea – (the seen face, that is present yourself to people face to face).
- Titiro, whakarongo… kōrero – (look, listen … speak).
- Manaaki ki te tangata – (share and host people, be generous).
- Kia tūpato – (be cautious).
- Kaua e takahia te mana o te tangata – (do not trample over the mana of people).
- Kaua e mahaki – (do not flaunt your knowledge).

This section has set out to establish the epistemological, ontological and ethical assumptions that underly this research. Specifically I wanted to make these positions and how they affected the methods described in the next section clear. It is important to emphasise the interrelated nature of all of these assumptions. These assumptions include the relationships between research and lived struggles; localisation of perspectives; epistemology as practice; a flexible hybrid ontology (Reid and Rout, 2018); agency within structural relations, understanding as one tool towards self-determination; and how local tikanga or normative ethics are crucial to the research process. Specific implications include privileging Ngāi Tahu voices and sources, but not at the expense of potentially useful external sources which need necessarily be viewed through a Ngāi Tahu lens. This is enhanced by privileging external materials which have already been engaged with by authoritative Ngāi Tahu or other Indigenous authors where possible. In addition, I have checked the themes evident in the template analysis described later of both primary and secondary empirical materials – or 'member checking' – with participants, local research advisors as well as my supervisors to ensure that the project remains both relevant and rigorous (Smith, 1999; Birt, Scott, Cavers, Campbell and Walter, 2016). The most important feature of this section is to establish how and why I pay close attention to relationships between people, place, and my position in the research process in order to create this knowledge in an accountable way.

---

[32] These represent specific tikanga Māori applications of the general responsibilities that researchers have to Māori communities developed by Te Awekotuku and Manatu Māori (1991).

2. Methods

Neither decolonising nor Kaupapa Māori methodologies prescribe specific methods. Instead, both suggest that methods must be appropriate to the particular communities, the research questions, and the desired outcomes of the project. Walker et al. (2006) advise that certain qualitative research methods fit more comfortably into a Kaupapa Māori project than quantitative and other qualitative methods. What is most important is that the voice which emerges through the research project is that of the participants. The narrative must be created by the researcher and participants together to represent shared meanings (Walker et al., 2006, p. 340). Finally, and most importantly, whichever methods are deemed appropriate, face-to-face contact is critical (McNicholas and Barrett, 2005). However, the 'site of research' can be considered a 'case study', so a brief review follows of how best practice in case study methods, particularly in an accounting context, aided in answering the research questions of this project. This is all to be considered through the methodological framework established above and its assumptions about ethical conduct and knowledge creation.

2.1. Case study

A case study is "an in-depth and contextually informed examination of specific organizations or events that explicitly address theory" which is crucial to understand situations of uncertainty, uniqueness, conflict and complex human behaviour (Cooper and Morgan, 2008, p. 160). Case studies are also useful to investigate the boundaries of a particular process and to relate specific cases to knowledge outside of these boundaries, that is, they enable contextualisation (Hägg and Hedlund, 1979). As a singular unit, a case study has the capacity for extraordinary insight or a particularly perceptive understanding of a situation (Llewelyn and Northcott, 2007). Yazan (2015) compares and contrasts the work of Merriam (1998), Stake (1995) and Yin (2002) and argues that although these authors differ in their epistemological approaches, all three agree that to qualify as a case study, a project must draw evidence from multiple sources appropriate to the problem and research questions (see also Cooper and Morgan, 2008; Lee and Saunders, 2017). In this research, I follow the approach of Stake (1995).

The approach taken with this study is intrinsic (Stake, 1995) and emergent (Lee and Saunders, 2017). By intrinsic, I mean that this study is of particular interest to me and to knowledge on its own accord rather than as a way to understand something else. As a Ngāi Tahu researcher, my first obligation is to understand *this* case and my relationship with it (Stake, 1995; Smith, 1999). By emergent, I mean that the case, my understanding of it and its boundaries, my relationship with it, and the anticipated theoretical contribution evolved over the duration of the study (Lee and Saunders, 2017). I knew the case (Ngāi Tahu) and the phenomenon (accountability) were important to explore but I was unable to articulate why at the outset.

The "real business of case study is particularization" (Stake, 1995, p. 8). Particularization "refers to the capability to study the particular institution or phenomenon in depth to identify its unique characteristics and the ways in which those unique characteristics combine in a very specific way to produce a particular outcome and to provide an explanation based on those unique characteristics and combinations" (Lee and Saunders, 2017). I have chosen this particular case and I want to know it well, what it is and what it does. I want to understand Ngāi Tahu, accountability and my role within the research not because I want to compare these things to something else or take the ideas to try and understand something else but because these are unique phenomena that are important for me to understand. To particularise requires deep understanding of complexity and context, what makes Ngāi Tahu unique and how these unique characteristics manifest into a broader phenomenon of accountability.

Some defining characteristics of intrinsic and emergent qualitative case study that I would like to draw attention to are holism, interpretation, and the need to be empathetic. In particular, being empathetic requires me to attend to the intentionality, frames of reference and value commitments of myself and the participants who have contributed to the understanding of this case (Stake, 1995). Much of what I could not observe due to time, geographic, resource and other constraints could be observed by others who will all interpret these phenomena in different ways. Instead of trying to confirm or triangulate these, I can constantly search for additional interpretations (Stake, 1995) to embrace the pluralism present within Ngāi Tahu. All of these different perspectives and interpretations help us better understand the complexity and context of the case. A Case Study Materials Index is presented in Appendix Two for further detail on the empirical materials examined.

2.1.1. Semi-structured interviews

The majority of empirical material was collected through 21 semi-structured interviews with Ngāi Tahu Whānui, current and former staff and current and former representatives of Te Rūnanga o Ngāi Tahu. These were conducted between January and April 2017 and ranged in length from anywhere between 25 and 165 minutes. In addition to these formal interviews a lot of insight was generated from 'coffee and kōrero' which involved meeting with Ngāi Tahu Whānui, staff members, and interested thinkers to discuss the project and issues around it.

Initial Skype meetings from Sheffield and then face to face meetings in Christchurch were organised as a result of the Ngāi Tahu Consultation and Engagement Group submission with Ngāi Tahu Research Centre research fellow John Reid, and director Te Maire Tau as well as a mentor in the Indigenous business field, Tyron Love. These meetings were influential in the reframing of the project from the organisation to the wider membership. Initial interviews were organised with participants recommended by these advisors and then each participant was asked for further recommendations on whom to speak with. Whenever I engaged with an interested person, I would ask who would be interesting to talk to in regard to accountability within Ngāi Tahu? Interestingly, the overwhelming number of suggestions were for people outside of the organisation although many of these

suggestions had been 'on the inside' at some stage. One mentor suggested that in his experience of PhD research with Ngāi Tahu, the 'nuggets of wisdom' came from earlier tribal and business leadership no longer formally involved with the organisation. Organising and conducting these semi-structured interviews followed the tikanga research protocol outlined above. Details are as follows.

Aroha ki te tangata – (a respect for people).

The most critical step to maintaining respect for people was researcher transparency and accountability. I would always give a brief whakapapa when I initially contacted people, along the lines of:

> I am a Kāi Tahu (Kāti Huirapa) social accounting researcher and I have whakapapa links to Puketeraki and Arowhenua, but I was raised away from these places and do not currently have strong connections there. I am trying to re-forge these.

This was important to show participants that I did have connections with them, but they were not strong, and I was hoping to build them. It was important to be open at the outset about any insecurities with identity I had because they would have become apparent very quickly otherwise and this would have reduced my transparency as a researcher.

One participant advised that if I did not include members of my whānau in this research then it would not be very tika (right). So it was important for me to reconnect with those outside of my extended family. Unfortunately the most culturally active member of our very extended whānau, Harold Ashwell, quite recently passed away but a transcript of an interview with him was found in the archives at The University of Otago. This was examined as part of my reconnection. In addition, my cousin who is the most culturally active in our whānau gave me lots of advice and participated formally in an interview. Finally, I contacted some distant relations who were happy to talk and share knowledge and I received a 260-page whakapapa/family history document to peruse with the expectation that I would in time fill in the gaps left by my grandfather and his brother's descendants.

Kanohi kitea – (the seen face, that is present yourself to people face to face).

All interviews were done kanohi ki te kanohi (face to face) and if possible, we met once beforehand. This was not always practical for both parties and there were sometimes quite obvious differences in the tone of the interview between those I had an established relationship with and those I just met for the interview. But these tended to warm up and get more personal during the course of the meeting. Being away from New Zealand has made this very difficult and is a limitation to this project. However it does have its advantages in placing a distinct boundary around the collection of primary materials to limit the scope of the study. Being away gives me the critical distance to engage with findings before I return to discuss them further. In addition I wrote a regular column throughout 2015 in the Ngāi Tahu magazine – Te Karaka (see e.g. Scobie, 2016). This, although not intentional, presented my face to the iwi. When I returned to Christchurch and Dunedin, I found that most people I engaged with recognised my name and face from these columns. It was a way to present my seen

face from a distance, which although no real substitute, was the next best thing given the circumstances.

Titiro, whakarongo… kōrero – (look, listen … speak).

It is difficult to report on maintaining this throughout an interview beyond displaying a basic respect for the dignity of participants by an interviewer and being cognisant of these three simple steps (Smith, 1999; Lee and Aslam, 2018). However, most crucially, interviews would always start with nō hea koe (where are you from?) to ground the conversation. This is a chance to share relationships with one another. Conversations were always semi-structured, and the content and pace were guided by participants.

Manaaki ki te tangata – (share and host people, be generous).

In order to ensure comfort for participants I would invite them to suggest where we should meet. This often meant the interview was done in their area. This adapted the manaaki relationships because they were welcoming me as a guest, with them as mana whenua (those with authority from the land), even though I was inviting them to participate. I respected their wishes and also came armed with a gift whether it was a useful piece of writing that I think they would benefit from, lunch, coffee or beer. With staff of Te Rūnanga Group the dynamics sometimes changed again because I was a 'poor student' and they were a salaried staff member of the iwi, so they would insist on buying coffee or lunch. Here I had to relinquish my plans and accept their manaaki without making things awkward because manaakitanga is about enhancing one another's mana (authority/prestige). Accepting hospitality is just as important as giving it in order to enhance the dignity of the host. Interviews were conducted wherever participants suggested to ensure their comfort. Often they were held in Te Whare o Te Waipounamu (Te Rūnanga Group headquarters) or in Mrs Hucks, a cafe across the road. Sometimes they were held in the Papatipu Rūnanga offices around the South Island or at people's homes or workplaces if that was comfortable and convenient for them.

Kia tūpato – (be cautious).

I would approach each interview nervous and on edge but hyper-aware of potential sensitivities. I was not perfect and made occasional mistakes but overall developed a rapport with participants as a means to ongoing relationships into the future.

Kaua e takahia te mana o te tangata – (do not trample over the mana of people).

This is closely related to manaaki ki te tangata above and is about respecting participants enough to travel and talk and emphasising that their knowledge was crucial to helping me understand. I would never outright disagree with participants but on the rare occasion that I did, I would ask them to reflect on some of their assertions.

Kaua e mahaki – (do not flaunt your knowledge).

I actively did the opposite here. During initial contact and prior to conversations I would go over a number of assumptions I had prior to beginning fieldwork that were wrong or unwise (see Section 5.3 Shifting Perspectives). I would also be very transparent with my lack of Māori language, tikanga, and whakapapa knowledge, both for the sake of basic transparency and as a way to reinforce the fact that they were the expert whose knowledge I needed to enhance this project.

Interviews were semi-structured and based around three broad empirical questions:

- What does the concept of accountability mean to you?
- Which accountability processes within Ngāi Tahu do you engage with the most and why?
- What would be an ideal accountability process for you to get what you want/imagine as Ngāi Tahu/staff?

Further questions were tailored to particular interviews depending on the role of the participant. For example, if a participant had been heavily involved in a particular project of interest then they would be asked to reflect on their role in that project. Additionally, there were three critical questions related to methodological issues included in each interview:

- Nō hea koe? Which is where are you from, or what is your whakapapa/relationship with Ngāi Tahu? This is the way to connect and recognise one another.
- How can I be accountable to you as a Ngāi Tahu researcher?
- What motivated you to come and speak with me today?

All interviews were recorded with the informed consent of participants using a Roland R-26 digital recording device. Some participants chose to be named and have quotes attributed to them, most asked to be named and not have quotes attributed to them, and three asked to remain anonymous. Following Reid (2011) and other similar studies (c.f. Prendergast-Tarena, 2015; Rout et al., 2017) protecting the identities of participants is crucial because of the sensitive and personal nature of this subject. Participants were randomly assigned initials and identified as either Ngāi Tahu participants (non-staff) or Te Rūnanga Group staff members (Ngāi Tahu and non-Ngāi Tahu) to protect their identities as best as possible given the very localised context. This was discussed and agreed upon individually with each participant after quotes, findings and interpretations were shared either in person or by email. In some cases, for example association with projects or rūnanga, it is more difficult to maintain anonymity, but this was discussed and acknowledged throughout the process. This decision was not made lightly because it is important to attribute specific knowledge to knowledge holders so that subjects are visible and present (Reid, 2011) but in this case was ethical research practice.

All interviews were transcribed by myself, five during the fieldwork process, and the remainder upon return to Sheffield. The audio was slowed down by 25% using Audacity to make the process of transcription manageable. Transcripts were then proofread and sent to participants by email for

confirmation including initial analysis in the form of bolded text and additional comments. One participant requested a hard copy, so this was sent via post.

2.1.2. Documentation

There is a significant amount of documentary material to contribute to the overall trail of evidence in constructing an argument. This includes annual reports, a regular magazine, web pages, newspaper articles, strategic documents, vision manifestos, evaluations and many more. Only publicly available material was analysed systematically and referenced in the thesis, as opposed to documents which I was given access to as a registered member but not as a researcher. This was crucial in maintaining my integrity as a researcher and Ngāi Tahu's trust and integrity as a group. These documents were accessed and engaged with abductively and critically (Lee, 2012) throughout the project to gain context, as well as being systematically analysed line by line using the template in Appendix Four to address the research questions. Most materials are included in the reference list but Appendix Two lists documentary materials drawn from which could not be directly referenced.

2.1.3. Video

There is also a vast amount of publicly available video material both by and about Ngāi Tahu as a group and individuals. This includes lectures by members on related topics (e.g. O'Regan (2014) on *The economics of Indigenous survival* and Tā Mark Solomon (2015) on *Securing a Nation's future by providing opportunities for the young)* and staff on finance and governance (e.g. CEO Holdings Mike Sang (2014) and CFO Holdings Allan Hickford (2016)). These videos and many others like them were accessed and engaged with abductively throughout the project. The template in Appendix Four was used for systematic analysis in the same way as interview and documentary evidence. This method contributed to a fuller understanding of the research questions than I would otherwise have obtained from primary empirical materials.

2.1.4. Participatory physical and digital ethnography

I was physically present at a number of meetings and also viewed those that were streamed online. This was as a participant rather than as a researcher and as such, nobody was quoted, no specific notes were revealed but I was present to get a feel for how Ngāi Tahu meetings are run in general as part of the wider context. This included internal Ngāi Tahu meetings and external ones where Ngāi Tahu people were involved. Because of my geographic location a lot of my observations were online. This means that, to a certain extent, I performed participatory digital ethnography (I acknowledged my role as a Ngāi Tahu researcher in any online interactions). These sources contributed predominantly to observing and better understanding the processes under examination. Details are included in Appendix Two.

2.1.5. Reflexive Diary

During the research process, a reflexive research diary was kept via a handwritten journal, a dictaphone and a digital word document. When meetings, events or thoughts occurred to me I would document these and on return to Sheffield they were all collated and transcribed in order to see how my thoughts and identity had developed over time. Any comments in passing from advisors or participants outside of the formal interview were drawn from this body of empirical evidence as well as the bulk of the reflexivity section. This generated a much more thorough, honest and temporal body of evidence than a reflection upon completion of the PhD would have given. The reflexive diary was able to provide evidence of this but also of my development as a Ngāi Tahu researcher over time.

2.2. Limitations

Creating knowledge *with* communities as part of a British University PhD programme presents difficulties. This PhD has to be authored and designed solely by me in order to fulfil the requirements for a PhD at the University of Sheffield. In terms of authorship, knowledge generated through literature and documentary reviews and oral methods will fully acknowledge and credit the original authors or speakers. This is common in all academic work but the ontological and epistemological stance that this project takes respects that knowledge cannot be owned by an individual researcher but only nurtured and built upon. Therefore, the PhD dissertation will only be one part of the entire knowledge production process, my contribution, but not the end-result of it. In terms of design, I sought to answer questions that are important to Ngāi Tahu. However, I was unable to formally contact and develop these questions with the community until completion of the confirmation review and ethics application processes – both of these required well-formulated research questions. A solution to this was to keep research questions directed enough to illustrate theoretical contributions but flexible enough to be driven by participants and local advisors during fieldwork. This approach was appropriate although it resulted in a lot of reading, work and reformation of positions during fieldwork, as well as back end research upon return to Sheffield as the project shifted from how I anticipated it would proceed to how my local advisors advised that it could proceed. However, this is common in flexible and abductive approaches.

The case study method has its own set of limitations. Ryan et al. (2002) outline a number of general limitations in any case study research that also apply to this project. The first issue is accepting that this particular part of the knowledge production, the PhD dissertation, is an interpretation of social reality, rather than social reality itself. This must be made clear to all readers, the participants and myself. In order to outline what are interpretations, this research requires conceptual organisation, coherent narratives and appropriate levels of 'raw data', for example, full quotes so that readers can consider their own interpretations (Stake, 1995). This must also be considered with the interpretation of historical materials and the argument developed within. In fact, Stake (1995) goes as far as to suggest that the centrality of interpretation is a primary characteristic of qualitative research, and

argues that despite intense interaction with participants, intentionality of participant voice and thick description, the researcher still offers a personal view (Stake, 1995, following Erikson, 1985). The capacity to explore the uniqueness of a case with human participants, which can enable theorisation through particularisation, overcomes this limitation (Stake, 1995).

In addition, some advocates for case study research argue for various forms of generalisation to justify these methods alongside positivistic statistical methods (Yin, 2002). Positivistic traditions would tend to avoid engaging with the unique characteristics within a particular and label these as outliers. There may be insights within this case for other groups, but those insights will be a supplementary benefit beyond the core focus of creating knowledge with Ngāi Tahu for Ngāi Tahu. Although generalisation is not the aim here, naturalistic generalisations can be made through case study research (Stake, 1995). Because readers will be familiar with other cases, the unique characteristics of this case can be added to existing knowledge of those and can confirm, reject or modify generalisations based on prior knowledge. To enhance the opportunity for naturalistic generalisations, I have structured the presentation of this case to encourage vicarious experience – as if what is happening to me and the people I speak with is happening to the reader (Stake, 1995). This is personal, sensory and attends to matters of curiosity. My aim here is to ensure that by reading about our experiences the readers are able to modify any preconceived generalisations they had about organisations, iwi, accountability and self-determination. In doing so, I want to emphasise that these interpretations of phenomena, although shared with participants, are the manifestation of an intensely personal – my intensely personal – view. These interpretations are not about objective causes and effects but about my understanding of many coexisting perspectives and happenings (Stake, 1995).

Another limitation is the temporal nature of the primary empirical materials collected for this case study – the semi-structured interview. Accountability relations within Ngāi Tahu are in a constant state of flux, but this is particularly pronounced currently with significant changes at the governance level, a form and function review, and several key policies being developed within the organisation as well as within rūnanga. Although I could draw from documentary and video materials longitudinally, the perspectives of whānau members regarding these materials were crucial to understanding this case study. A more longitudinal approach to these interviews, would have enabled deeper engagement with the theoretical issues as well as a reflection of the changing nature of accountability relations over a longer period.

The most significant limitation, however, is the boundary which inevitably needs drawing around the case in order to conduct research. This presents the most complex methodological, and indeed empirical/historical issue during the course of this project which is the deceptively difficult question 'what are the boundaries of this case study?' Or as Tā Tipene O'Regan puts it (1991, p. 14): "But who is the iwi? Who is Ngāi Tahu? What are their traditional boundaries? What is the basis for that

statement? How many of them were there anyhow?" I have chosen a boundary which is limited predominantly by temporal and financial resources. I am focusing on the relationships between Te Rūnanga Group and various layers of the iwi rather than accountability relationships within the Group, or within the various layers of the iwi, or between the iwi and the Crown, all of which are useful questions requiring attention in the future. Others may consider these boundaries as more useful for understanding but for the purposes of this study I have chosen this particular boundary.

3. Template Analysis

Template analysis was informally initiated throughout fieldwork (King, 2012; King and Brooks, 2017). The nature of reflexive semi-structured interviews means that I had to revise how I approached each conversation based on what I had learned from the previous conversations. Therefore, themes were informally identified during this process to shape conversations but were not documented. Themes were initially documented during the transcription process. At this stage, broad themes were noted in a word document with general labels such as 'adaptation', 'intergenerationality', 'obligations', 'devolution' and these were developed when each new conversation that was being transcribed touched on these or related themes.

The first formal analysis began during the proofreading of transcripts. This had to be done in a timely fashion so that transcripts could be sent to participants for confirmation. This is where themes were more systematically codified. By this stage a rough initial template could be devised under the following primary themes: understandings, processes, methodology, and other. This can be seen in Appendix Three. These were broad, overarching themes with topics of discussion as second level codes. There was space left in the analysis tool for themes which emerged during proofreading as well as the ability to collapse existing themes into one another when they were overlapping or related.

Transcripts were then printed, and the systematic analysis was done by hand with the initial template shown in Appendix Three. The themes were annotated on each transcript to later transfer to an Excel spreadsheet with template codes as the headings. Page numbers of the appearance of each theme in the transcript were marked in this initial Excel spreadsheet. Emergent themes were added into the spreadsheet and many of these emergent themes became prominent, despite not being anticipated prior to fieldwork and analysis. Overlapping and collapsing themes were indicated on the initial spreadsheet and in transcripts and this led to the template shown in Appendix Four. All interviews and other materials were analysed using this template and a small number of new themes were added from documentary and video materials.

The refined template in Appendix Four was systematically applied line-by-line to interview, observation, documentary and video material in order to address the research questions. Pre-fieldwork literature, empirical materials from fieldwork and then new literature based on ideas from fieldwork were engaged with abductively in order to address the research questions. Abduction sees theorising as a continuous rather than discrete part of the research process and involves an ongoing

and reflexive relationship between research design, literature, empirical materials, reflection and analysis with creative leaps between these (Sayer, 1984).

The three core themes in the thesis, duality, dialogics and (d)evolution, were pervasive throughout empirical materials. Duality and (d)evolution were entirely emergent and dialogics was, to an extent, anticipated. Duality initially emerged through the commitment to adaptation by participants and was coded under 'hybridity', which, after engaging with the literature became 'duality'. By engaging with Indigenous studies literature after fieldwork, I found that critiques of both excessive essentialism and the commitment to newness within hybridity already existed (Reid, 2011; Coulthard, 2014; Simpson, 2017). Adaptation emerged from interviews and then evolved into duality through orthodox traditionalism with support from the literature. (D)evolution emerged entirely out of discussions and devolution or close variations arose in every interview. One particular participant, JK, was very influential in theorising this (Llewelyn and Northcott, 2007). Literature was sought subsequently to theorise this and contribute a novel insight. Dialogic engagement was an anticipated theme, but the way in which it emerged to be so intimately intertwined with duality and (d)evolution was novel. This is particularly pronounced in the stark similarities between Freire's (1972; 1994) approach and Ngāi Tahu practices of grounded accountability through ako and manaakitanga. These three themes emerged from the empirical materials and literature as an integrated framework to address and construct the research questions to develop an overall thesis.

4. Reflexivity

A common theme throughout critical theory, decolonising methodologies and Kaupapa Māori is the need for researcher reflexivity (Smith, 1999: Botha, 2011; Zavala, 2013). Botha (2011) stresses the importance of reflexivity throughout a research project in terms of data collection, analysis and dissemination. Zavala (2013) argues supporting Bishop (2005) that for a researcher to stand aside from socio-political involvement, is to stand aside from one's identity and Lee and Aslam (2018) suggest that transparent positioning makes a researcher more whole. It is important to position myself as a Ngāi Tahu researcher, because it is problematic to conduct Māori research in the 21st century without discussing identity. Three interrelated aspects of reflexivity are important to discuss here, these are identity, the role of the researcher and shifting perspectives.

4.1. Identity

Identity can be empowering but anxieties around identity can be emotionally draining. At many points during this research I questioned whether or not I was "Ngāi Tahu enough" to do this. I started this project registered with Te Rūnanga o Ngāi Tahu but without strong existing relationships, knowledge of language, tikanga or other Ngāi Tahu practices such as mahinga kai. I noted in the introduction that a Ngāi Tahu identity was lost for some families. This includes my own. It is therefore difficult to find a tūranga (place) when practices and rights associated with tūranga were lost in my family. I also have a 'pākehā complexion' – I am white – and therefore have had a very different experience

of being Māori than others. An experience where the privilege of 'whiteness' in a broader New Zealand context, where one needs not look too far to find institutional racism, needs to be acknowledged (Walker, 1990; Godfery, 2016a; Gerritsen, 2018). I had initial concerns that this might be a barrier to engaging with other Ngāi Tahu, but I was warmly welcomed. These concerns were unnecessary and likely a result of my own internalised essentialism and fragility. Smith (1999) discusses the concept of essentialism. This is important in regard to my identity as a Ngāi Tahu researcher because, as anticipated, it not only came into question, but was front and centre in my relationships with participants before, during and after conversations. I clearly acknowledged that I was raised and educated outside of any Ngāi Tahu communities. However, most participants are aware of these struggles and made efforts to 'bring me in'. If a person who identifies as Ngāi Tahu acknowledges their genealogical relationships with ancestors, other Ngāi Tahu and the significance of place in their identity then they are Ngāi Tahu.

According to Smith (1999), a number of critical approaches, including feminism, have made insider methodologies more legitimate. However, this has been problematised in an Indigenous context because there are a number of ways a researcher can be an insider and an outsider concurrently. Assuming one's own experience in order to offer an official insider voice is problematic (Smith, 1999). The position of 'insider' needs to be disaggregated because there are different levels of relationality. Although whakapapa is powerful, and it was certainly used, if not intentionally, during this project to encourage people to meet and share knowledge, it still has to be maintained through existing relationships. I also cannot claim to have brought any longstanding or 'traditional' knowledge to this project because I was not raised with kaumātua sharing their knowledge with me. However, I do have a significant set of obligations which my whakapapa creates. In my discussions, some suggested this would put even more pressure and accountability on me than positioning as an outsider. But in this way, any and every interaction with other Ngāi Tahu or Māori – whether by email, phone, or face to face – was carefully, and possibly excessively considered. To the extent of sleepless nights, months later, going over how I could have approached a particular conversation better. This can get to the point of being unhealthy but is also an important accountability mechanism because now that I am in, I am in. I cannot just take this knowledge and leave, I am Ngāi Tahu, and we are in this together for the long run.

The person that questioned my identity the most was me, but also those around me who are not or do not consider themselves Ngāi Tahu. So the barriers to my own self-identification do not come from Ngāi Tahu, they come from myself and my Pākehā friends, family and background. Because, more so than Ngāi Tahu, Pākehā have constructed an essentialised Māori stereotype which for disconnected Ngāi Tahu such as myself has become internalised. This is a relatively successful colonisation of the mind which sets up barriers through generations to reduce the size and confidence of Indigenous populations (Smith, 1999; Tuck and Yang, 2012). However, this project and the people gracious enough to share with me and bring me in, have enabled me to begin to

climb these barriers. My cousin, who has forged this path first in our extended family told me that biculturalism is about whether we can walk comfortably in both the Māori world and the Pākehā world and while I am yet to be able to do that, doing this project has brought me one step closer. The implications of this for research are the need to be clear about my role as a researcher and being open to shifting perspectives as I come to understand the world in different ways through walking more confidently in the Māori world. These will be discussed in turn next.

4.2. My role as a Ngāi Tahu researcher

My role as a researcher was a common feature of discussions and I would also ask participants and advisors how I can be accountable as a Ngāi Tahu researcher. This engendered a number of responses ranging from wanting implementation and change within the organisation to simply "don't be a dick" (ST). As will be discussed in Chapter Five, there is a role for everyone and every role is important. If my strengths are in research, then that is my role. One participant noted I would probably just get in the way of a hāngi and I did not dispute this. The most frequent comment was to maintain ongoing relationships with participants. Those I spoke with would work on bringing me in, they would relate their experiences to mine, sense my discomfort and try and empathise with that to give confidence and encourage me to stay in touch. Next was a clear acknowledgement of where this knowledge was coming from. I have tried my best to be very clear that I am just a vessel for the collective knowledge which was shared with me. This is my interpretation of what they have said, and without their knowledge I would have nothing to interpret. In this way, every bit of knowledge in this thesis is Ngāi Tahu knowledge.

Next was a communication of how this information is used over time. I have maintained contact once every several months through email and in some cases phone or Skype with updates as to where the project is at. This will continue into the future beyond the PhD completion. The next is implementation. There was an expectation from some that because they were sharing their knowledge with me, that I would use that knowledge to make recommendations and follow through on implementation of those recommendations. It is yet to be seen whether I can manage that, but I will try my best. Finally, because I was providing an open invitation to discuss 'accountability', which a lot of Ngāi Tahu care passionately about, I effectively became a forum or sounding board for people's issues. This creates an obligation for me, first, to listen, and second, to present all of these issues and make clear the links between people, place, experiences, and outcomes.

A crucial part of all this is the role I play in my immediate and extended family. The whānau institution. A number of people pointed out that accountability starts within the family unit. So I discussed this with the other member of my family who engages with Ngāi Tahu regularly and made engaging easier for me. This person, ST, suggested it was nice to have someone else in the family engaging because it took some of the pressure off her but also reiterated that I needed to recognise and take seriously the role that I was assuming in our family by exploring and carrying these issues as a researcher. This role may be appreciated but I should not necessarily expect anything back.

Therefore, learning and giving pepeha[33], acknowledging whakapapa, learning and practising te reo Māori and tikanga, building and maintaining relationships with people and land are important to my identity as a Ngāi Tahu researcher (Smith, 1999). Sharing whakapapa throughout the process, in communications, conversations, analysis, and dissemination was the key to identifying as a Ngāi Tahu researcher. Reflexive engagement with participants throughout the process was also essential, including organised seminars where preliminary findings and analysis were discussed and participants invited to comment, criticise, and suggest alternatives during conversations, transcript confirmations and analysis. I remain very open to the possibility that my interpretation could miss crucial points or conflict with that of participants.

4.3. Shifting perspectives

Although shifting perspectives are to be expected during a PhD, especially one using an abductive approach (Sayer, 1984), I lacked a strong grasp of central concepts in Te Ao Māori prior to commencing this research. This includes concepts which are crucial to this thesis such as mana, manaakitanga and mana motuhake, whakapapa, and tino rangatiratanga, which emerged as critical during interviews. I therefore had to familiarise myself with complex concepts integral to Māori thought and organisation and by doing so my perspective shifted dramatically over the course of research. These shifts are not reflected clearly in the thesis because of the abductive process used in reasoning. I will discuss some of these shifts in perspective here to highlight the importance of transparent and critical researcher reflexivity in knowledge production.

Firstly, I did not have a clear understanding of what the concept of mana motuhake meant beyond a reified translation of 'independent authority' nor did I have a sufficient grasp of why this or tino rangatiratanga would be an aspiration for Ngāi Tahu people. These are now both central arguments within the thesis. Had I undertaken this research with a single-minded determination towards what my research questions and solutions were, without critically interrogating my own position and being open to learn from others, then I would not have been able to create knowledge reflective of the aspirations of those I spoke with. This would not have made a legitimate contribution to knowledge and this is closely tied with a flexible research methodology.

From the beginning I planned to use decolonising methodologies, and while I did not get as close to a Kaupapa Māori (Smith, 1999) approach as I initially intended, a commitment to decolonising methodologies enabled the project to be flexible over time to meet the aspirations of researcher and participants. Stevens (2015) suspects that applications of Kaupapa Māori for a number of scholars are largely performative. This suspicion would likely apply to my approach prior to fieldwork. I was using the methodological approach as a way to show that I was at least considering local approaches to research but without the depth to consider the implications of this. However, Stevens (2015) also

---

[33] A basic introduction sharing information about yourself including features of the natural environment important to your identity, mountain, river, iwi, hapū, rūnanga etc.

contends that if the framework is able to generate knowledge relevant to Māori communities, its absence does not necessarily prevent these things. Therefore, I did not conduct a Kaupapa Māori research project despite aspiring to the same principles.

An example of how this played out in practice is that the initial research strategy involved two comparative case studies, but soon into the fieldwork, it became apparent that this was more complex than anticipated and one case would be appropriate to generate the empirical materials necessary to contribute to knowledge. This was a difficult decision given the trade-off between the benefits of particularising and understanding differences from comparative cases and the richness, complexity and depth that can be achieved in a single case. There are a number of reasons to support this decision. First is my identity as Ngāi Tahu. My shared whakapapa likely means participants were more willing to share than in other communities, although the obligations that come with shared whakapapa are far greater than those of an external researcher. In my experience these obligations are empowering rather than burdensome and exploring these obligations through research as someone disconnected trying to reconnect has implications for many others trying to do the same. Related to these obligations are that all of those I spoke with welcomed me into their lives and shared their precious time and knowledge with me. If I have the luxury of time to conduct another case study for the benefit of my own academic career, some may consider that time would have been better spent engaging with Ngāi Tahu more. Finally, and most crucially, I need to build trust and integrity in my own iwi before I try and visit other groups. This takes time. Without the support and trust of my own iwi I would not hope to be able to visit other groups with any authority or integrity.

The most significant shift in perspective resulted in a change in focus from the central organisation to the wider iwi and the relationships between the two. Initially, I equated Te Rūnanga o Ngāi Tahu (the governance board and associated organisation) with Ngāi Tahu (the iwi and the whānau and hapū which are the foundation of the iwi). This can be seen in the framing of my initial research question: In what ways and why is accountability understood and exercised in TRoNT and NTI?[34] As an empirical issue this will be discussed in depth throughout the thesis, but from a methodological perspective this false equivalence led to the boundary of the case study which I had in mind prior to fieldwork – the organisation – collapsing on arrival during the first meeting with a Ngāi Tahu advisor[35]. This advisor encouraged me to seek knowledge from those outside of the organisation and examine their relationships of accountability between the organisation as well as one another. This drastically increased the complexity of the research but, crucially, made this piece of work more legitimate in the eyes of Ngāi Tahu Whānui. The dissolution of the case created a web of complexity and led to a reformation of research questions, and research strategy but it was also a crucial insight into the multiplicity of Indigenous accountability because Te Rūnanga Group is an organisation operating

---

[34] This question was developed on the basis of conducting two comparative case studies.
[35] This could also be a manifestation of Management and Business studies' preoccupation with well-defined institutional boundaries (see e.g. Hines, 1988).

within and accountable to a wider historical and contemporary cultural context. This false equivalence is often imposed externally and even by Ngāi Tahu Whānui, particularly those 'first generation' Ngāi Tahu, such as myself, who do not have strong whānau or rūnanga connections and enter the iwi via the organisation. When I reference this issue within the thesis, I include my own experience in the critique.

My lack of understanding of Te Ao Māori, also initially led me to conflate whānau and whānui which is also a central theme in this thesis. whānui is the collective of individual members and whānau are autonomous units of extended kinship association. When I used the words "Ngāi Tahu" in several interviews, including with JK and TU, I was asked to clarify what I meant by this, whether it Te Rūnanga o Ngāi Tahu or the various whānau and hapū which make up the iwi. It was only at this point that I began to understand the distinction between whānui and whānau and it is for this reason I switch between whānui and whanau/hapū/rūnanga throughout the thesis because they mean different things to different people.

Finally, my newfound commitment to accountability and authority flowing from the land below upwards is a common understanding in Te Ao Māori but only became clear to me throughout this thesis. The top-down approach to authority and accountability is exacerbated by the way in which many Ngāi Tahu are becoming involved with the iwi, through the organisation (top-down) rather than through whānau and rūnanga groupings (below-upwards). While Te Rūnanga Group can do it's best to encourage the latter, the more it does so the more it infringes on the independence of rūnanga. As I came through the organisation and went down to whānau and rūnanga level, it took me some time to come to terms with my own unnatural approach and unlearn this through conversations. If I had remained committed to my way being the right way, it would have fundamentally changed my methodological approach, relations, and empirical arguments. Constantly reassessing and critically evaluating my position with the help of whānau, enabled this fluid approach to the methodological, theoretical and empirical aspects of accountability. Because of this, some things that I criticise are beliefs or practices that I have formerly held. Finally, it is necessary to reflect on how I went in with little understanding of the issues, modified my position based on conversations, came out with one understanding, and then stood back to critically assess changes in my position. This was one methodological advantage of being distant, in that I could stand back to critically reflect on the full immersion of being in the South Island, around the organisation and around the people constantly. Upon return to Sheffield I was able to critically reflect and reassess some of my positions to gain more distance from the issues discussed and look at the larger picture.

Reflexivity is thus crucial in a qualitative case study setting where interpretations are central, but the stakes are political (Stake, 1995; Smith, 1999). By including this section, I have sought to be transparent about how my identity as a disconnected Ngāi Tahu researcher, seeking to reconnect, influences the research process and outcomes. In doing so I have highlighted my role as a

researcher as well as my shifting perspectives over the course of the research. This was with the intention to illustrate how decolonising methodologies centre, as far as possible, voices involved with the research through critical researcher reflexivity (Smith, 1999; Walker et al. 2006).

5. Evaluation and contingent criteriology

To avoid the inevitable confusion of applying positivistic forms of evaluation like internal, external and construct validity, this project is continuously evaluated according to the aspirations of Kaupapa Māori as well as a contingent criteriology for critical theory expressed in Johnson, Buehring, Cassell and Symon (2006). This involves a reflexive focus on how this project commits to its stated methodological and philosophical underpinnings. Kaupapa Māori is driven by generating positive outcomes for participant communities (Smith, 1999). In the preceding sections I have discussed the importance of tikanga, reflexivity, sensitivity, and attention to local circumstances (Smith, 1999). These are all essential elements to be evaluated in a decolonising project and closely align with Johnson et al.'s (2006) contingent criteriology[36]. According to the synthesis of literature in Johnson et al. (2006), there are five interrelated issues driving appropriate evaluation criteria for critical theory:

1. Researcher reflexivity regarding personal 'political baggage' (Kincheloe and McLaren, 2005).
2. A sensitivity shared with participants regarding how hegemonic forces affect subjectivities (Marcus and Fisher, 1986; Putnam et al. 1993, as cited in Johnson et al., 2006).
3. Democratic, dialogical research designs with constructed realities which are credible to participants (Kincheloe and McLaren, 2005).
4. Accommodation: where comparable contexts assess similarities and differences (Kincheloe and McLaren, 2005).
5. Catalytic validity: where research creates knowledge with participants which can be used to affect their understandings and circumstances (Kincheloe and McLaren, 2005).

There is an alignment of the evaluation criteria between Smith (1999) and Johnson et al. (2006), which allows me to maintain the decolonising aspect of this project within the confines of a University Management School PhD programme. These evaluation criteria were returned to throughout the project to ensure I was aspiring to an appropriate set of quality criteria which appreciated the links between the epistemological, ontological and ethical assumptions in this research.

In this chapter, I have set out to communicate how I went about answering and adapting the research questions which were derived in Chapter Two and why I went about it this way. The most important part of this was making the PhD project appropriate and relevant for the people who were willing to share their knowledge with me. I have outlined a philosophical framework and how this affected my processes, the tikanga or normative ethics I followed and how these manifested into practices, and

---

[36] Although Johnson et al. (2006) is informed by Kincheloe and McClaren (2005) whose work was in turn informed by indigenous knowledge.

the specific methods and techniques of analysis used for creating the necessary knowledge to answer the research questions. Finally, I discussed issues of reflexivity and presented quality criteria used in evaluating this project. All of this was in the pursuit of conducting research on accountability in an accountable fashion.

Chapter Five: Grounded accountability meets organisational accountability

This chapter addresses Research Question One: In what ways and why is accountability understood and exercised within Ngāi Tahu? Do these constrain or enable grounded accountability? Existing understandings and practices of grounded accountability have been transmitted over time into contemporary contextualised instructions of accountability in some contexts but not others. Therefore, the concept of grounded accountability is still present in the understandings of accountability for Ngāi Tahu people and communities. The organisation, however, is designed according to both Western democratic and corporate governance, as well as cultural traditions. As a result, the organisation enables grounded accountability in some ways and constrains it in others.

This chapter contributes to the literature by examining practices of accounting and accountability *by* Indigenous Peoples, rather than *for* them (Buhr, 2011). Indigenous agency is privileged but embedded within wider internal and external constraints towards an enabling role for accountability. This approach is largely absent from the literature. Firstly, the concept of felt accountability (O'Dwyer and Boomsma, 2015; O'Leary, 2017) is extended to grounded accountability, which conceptually overcomes the shortcoming that results in an inward focus of felt accountability regimes. In practice, however, the concept of grounded accountability is somewhat more complex when scaled up, and leads to similar shortcomings exposed in the NGO accountability literature (Unerman and O'Dwyer, 2008; O'Dwyer and Boomsma, 2015; Agyemang, et al., 2017; O'Leary, 2017). The disruption of the intimate relations between obligations, rights, accounts, forums and sanctions from dispossession constrained the ability for Ngāi Tahu to self-determine these processes over time into contemporary contextualised practices. The organisation that emerged out of settlement has been successful in many areas but not necessarily in enabling grounded accountability. The contribution of this finding to the Indigenous Peoples and accountability (IP&A) literature is that the powerful language of grounded accountability, through enduring Indigenous values which are upheld as the enabling potential for accountability (see e.g. Gallhofer et al., 2000; Craig et al., 2012; Craig et al., 2018), are somewhat more convincing than the concrete practices of these values within existing organisations. The enabling potential of grounded accountability, however, is that the values and practices of the organisation are developed and implemented *from below* by the iwi, rather than within the organisation. Finally, O'Leary (2017) conceptualises accountability as a specific promise. The specific promise in that case being self-determination. This study extends grounded accountability as a means and an end to the self-determination of individuals together from below.

This chapter is divided into two sections to address the research question. The first section presents the grounded accountability perspective among those with whom I spoke about ways in which they understand and practice obligations and rights, accounts, forums and sanctions. These cannot be generalised across groups and communities, but naturalistic generalisations can be made based on their experiences. This section is then summarised as a place-based, relational, intergenerational

accountability – grounded accountability, with embedded dialogic practices and desires for (d)evolution. This section extends the notion of felt accountability and the promise inherent in it (O'Dwyer and Boomsma, 2015; O'Leary, 2017) to include the proximity of relationality, intergenerationality and place through whakapapa (a structured genealogical relationship between all things) and mana (authority/prestige). This section contributes to the thesis by understanding the extent to which duality through orthodox traditionalism is enabled and practised within structures of constraint because grounded accountability draws on the original instructions of accountability in a contemporary context.

Section Two describes how organisational practices of accountability within Te Rūnanga Group and between the Group and members constrain this grounded accountability in some ways and enable it in others. This is done by exploring the same characteristics of accountability that emerged in Chapter Two, within the organisation and between the organisation and the layers of the iwi. Within each of these characteristics, enablers and constraints are discussed. In addition, Ithe distinction of accountability relations between the iwi, or the Indigenous grouping, and the organisation, without homogenising these is highlighted. Previous IP&A literature has tended to focus on either the enabling or constraining potential of accountability. This thesis combines the enabling approach (Gallhofer et al., 2000; Craig et al., 2012; Craig et al., 2018) with the constraining approach (Hooper and Pratt, 1995; Neu, 1999). In doing so it builds on prior literature by drawing from the strengths of both to create a more nuanced analysis of Indigenous agency within structural constraints.

1. Grounded accountability

> Without whakapapa and whenua, we are nothing (DE).

Pre-colonial and contemporary Ngāi Tahu identity is intricately interconnected with whakapapa (a structured genealogical relationship between all things), tūranga (place) and whenua (land/afterbirth). This enduring and distinct place-based identity is what differentiates Ngāi Tahu as a large natural grouping – and the hapū, whānau and individuals within that grouping – from the structure of settler-colonialism that surrounds them. It is identity which enables these institutions to remain, resist and resurge. It is also identity which guides the interrelationships between these institutions, and therefore the understandings of what is expected from reciprocal and hierarchical accountability relationships (Tau, 2001). Significant weight is dedicated to obligations in this section because in grounded accountability, accounts, forums, sanctions and rights are all intertwined with mutual obligations. Following this detailed section on obligations I explore the giving and demanding of accounts within local forums and opportunities for reward and sanction within a grounded accountability perspective. This section contributes by extending the notion of felt accountability (O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) to grounded accountability which recognises interconnected relationships between obligations and rights, accounts, forums and rewards/sanctions through whakapapa and mana. This articulation of grounded accountability

contributes to the IP&A literature by examining the extent to which the original instructions of accountability are understood and practised by Indigenous participants today within structural constraints.

1.1. Obligations

In this sub-section I will discuss the importance of whakapapa, tūranga, whenua and the intergenerational obligations that arise from this. This will establish the obligation characteristic of accountability, and extend it from the formal contractual basis often understood in accounting literature to a relational basis which better reflects grounded accountability in Ngāi Tahu society. A foundation is constructed with the knowledge shared by participants for readers to begin to understand the expectations of accountability in Ngāi Tahu society according to the transmission of the original instructions of accountability. This section contributes by extending the notion of felt accountability to include considerations of obligations around genealogy, including human and non-human relations, place and intergenerationality. Obligations are derived from the ground below rather than from above in an organisation. It is therefore a 'grounded accountability'. This insight has implications for the IP&A literature by articulating the extent to which obligations from Indigenous values and practices have endured through structural constraints. In terms of relationships of accountability between people, whakapapa and whanaungatanga (kinship relations) are crucial. In terms of relationships with land, the important themes for understanding are having and creating a place to be, and environmental obligations through kaitiakitanga (guardianship). Whakapapa links these together into a mesh of reciprocal relationships which carry obligations from previous generations to future generations.

1.1.1. Whanaungatanga (relational) obligations

Whakapapa (genealogy) is fundamental to grounded accountability and out of this stem reciprocal obligations between people and place across time, thus extending felt accountability to grounded accountability. The concept was introduced in the first chapter of this thesis because of the crucial nature of the concept to all relationships between people, land and knowledge across generations. Whakapapa remains a central aspect of Māori and Ngāi Tahu identity today and still drives relationships. The reality of accountability through whakapapa is complex, in part because of the deconstruction of pre-colonial institutions and the dispersal of people away from relationships of place. It is clear that different situations and groupings within the iwi require different accountabilities, but these all start from the foundation of whānau upwards:

> I have accountability as a kind of, not in terms of hierarchy but in concentric circles, y'know? Whānau, hapū, iwi, Māoridom, nation, international communities you kind of have responsibilities to all of those. I put my whānau at the heart of that, as sort of my branch, and then my extended branch, then my wider branch (KL).

In Chapter Three it was argued that the whānau was the primary social and economic institution in pre-colonial Māori society. This is still central in a social sense and was stressed by several participants: "I've written my own whakapapa manuscript to disperse that amongst my mother's

family to strengthen our identity as a whānau first and foremost which is where accountability begins and ends really" (JK). "I draw a line where my ultimate accountabilities are with my kids. If I fuck that up… y'know… it's not good" (KL). Whakapapa is thus the foundation of grounded accountability and extends felt accountability to considerations of genealogy and kinship.

Whanaungatanga binds these layers of whakapapa together into relationships of accountability and is one of the six key Ngāi Tahu values. Whanaungatanga is about treating everyone as kin – it recognises relationships both as a means and an end to grounded accountability. Whanaungatanga manifests most explicitly at whānau and village levels. "At the rūnanga level, it's not our responsibility to upskill or assist non-whānau members. So for us, even if it's not the best person, it's still looking after our own people. And so that's how we do it" (UV). Conversely, this can also be perceived as detrimental: "Maybe just in terms of accountability, I've seen different influential families from different rūnanga kind of, look after each other, and become accountable to themselves" (UV). Grounded accountability relations between people extend felt accountability through whakapapa and the value of whanaungatanga, which is to an extent aspirational. Whanaungatanga is aspirational because it encourages individuals and groups to build relationships and treat all as if they were kin, but also presents practical difficulties given the complexity of grounded accountability within contemporary constraints.

Responsibility

Grounded accountability within Ngāi Tahu is about an obligation of responsibility in the first sense where internal motivations, answerability to the self, and voluntary responsibility for external scrutiny prevail (O'Dwyer and Boomsma, 2015). Participants rarely discussed demanding accountability, but rather giving accountability, no matter their position in the iwi. This responsibility is not formalised through contracts and systems, but through an intrinsic obligation. "Essentially, accountability refers to some kind of ownership of responsibility" (PQ); "My highest obligation is to my people" (KL); "Understanding the responsibility of being a father and a leader within a unit, and it's pretty cool once you take that on, because really you're letting go of yourself in so many ways to be responsible for something bigger than yourself" (JK). This obligation was not seen as a burden, although the practising of obligations could be burdensome, but this internal sense of responsibility was empowering. O'Dwyer and Boomsma (2015) argue that felt accountability regimes could become overly inward looking, but when responsibility extends through kinship obligations and values determined by the iwi rather than the organisation, then grounded accountability becomes enabling.

At the whānau, hapū, village level, accountability from an individual is inextricably interwoven with mutual obligations to the collective. "No one pays the gravediggers down the road, no one pays the men doing the hāngi… they just volunteer to do it. Now that's an example of responsibility and accountability" (HI). When I asked the same participant why they think people consistently turn up to volunteer, their response was: "Why do people go to rugby clubs, why do people go to Church?... Just community and belonging. But I think what's different about the tribe is that it's more than a club,

it's whakapapa and connections" (HI). Here again, connections and obligations from whakapapa extend felt accountability to grounded accountability. One participant recounted a story they were told regarding immediate post-settlement decision-making, which not only illustrates this power of kinship obligations but also represents an expression of duality where original instructions are guiding contemporary decisions:

> Someone was like 'well I just want my share'… and then one of the old kuia actually just got up, looked at the woman and said, 'what have you ever done for your iwi?' … And I think like, that give me my share and cutting loose, like, maybe not cutting loose but I wanna see my part of it, it's like… what have you contributed back to the iwi? Because that's how these social structures actually used to work. You got something because you were part of generating it (NO).

Closely related to this responsibility is the concept of utu (reciprocity) introduced in Chapter Three. Although not necessarily referred to explicitly, the concept of utu is still prevalent in the way people understand accountability obligations, but through new forms. Obligations arise from goodwill that people have received in the past from Ngāi Tahu individuals, whānau or institutions, and they have a felt accountability to reciprocate: "Even though science wasn't something I was passionate about, it was sort of more about what can I give back" (RS); "Kaumātua have been generous with me, sharing stories, so I think you'd be a real dick if you hold that all to yourself" (KL). Through the concept of utu (reciprocity), felt accountability is extended to grounded accountability, which privileges enduring Ngāi Tahu practices and values as a guide for accountability relations.

Intergenerationality

Often utu obligations arise from intergenerational considerations; the lessons, obligations and responsibilities which come from ancestors are pervasive in Māori and Ngāi Tahu ways of being. The most significant contribution to felt accountability then, is to recognise that within whakapapa, obligations collapse time into the present so that contemporary decision-making carries obligations from ancestors to future generations. One participant spent considerable time describing how they initially received support for a governance position, and this support dated back to when their grandfather offered a sheep as food for a recently bereaved family. The descendants of this family remembered this in their vote two generations later. A common platitude throughout Māoridom is that when one walks into a room their ancestors walk with them, so that history collapses into the present. These obligations are often expressed very eloquently:

> To understand the sacrifice that the tīpuna have made in a material sense, but not only the loss and the grief that they have gone through, to understand that sacrifice and to understand what they gave up and its effects on us today. To understand that they set aside Te Ao Māori to survive. That's when you enter into their world, on an intellectual level you can start there. And when you have grasped the understanding of what's been set aside and given up in order to survive then you can grasp the responsibility of the present (JK).

This responsibility of the present makes direct links to obligations to previous generations, but also future generations which collapse into contemporary decision-making. "Accountability means management of the assets, whether they be financial, whenua, whatever… …for our mokopuna [grandchildren]. Now when I say my mokopuna in this conversation, I mean every mokopuna on the

planet" (DE). This leads to critical self and group reflection as members and decision makers live in a constant state of questioning whether each decision they make is what their ancestors wanted for them and whether descendants would look back warmly.

> I think there's just a continuous obligation and that's not going to go away… so I haven't started to, sort of, pay back debt… Which is, all the whānau who went before us, who mortgaged their homes to help the claim through the Trust Board… …I don't think I'm going to be able to pay a level of personal sacrifice like that back (LM).

The obligations that stem from past sacrifices are to guide Ngāi Tahu in decision-making as an obligation to future generations. This collapse of intergenerational obligations into a present accountability is the key to Ngāi Tahu grounded accountability because it connects the obligations between people, place and the environment in perpetuity, from the individual to the collective. This extends felt accountability from a set of personal values, usually developed within an organisation (O'Dwyer and Boomsma, 2015; O'Leary, 2017), to an interpretation of the inherited values and aspirations of previous generations for future generations:

> The multiplier I've done through doing the whakapapa research for my family, creating a base, but linking that with where we are on the landscape to have identity with the land and historical associations with it – writing that down into a form that will carry through generations. That's another multiplier effect. Linking back to the past, in the present, for the future (JK).

This sub-section has developed a grounded accountability perspective which recognises mutual obligations through whakapapa (genealogy) and whanaungatanga (kinship relations), individual obligations to a collective, reciprocity and intergenerational considerations. The concept of felt accountability (O'Dwyer and Boomsma, 2015; O'Leary, 2017) is extended by considering the enabling aspect of these kinship relations in recognising obligations, values and practices which endure through generations. These guide accountability relations and emerge from the ground below rather than from the top down. This begins to overcome the constraint to felt accountability where values were determined in the organisation and felt accountabilities became overly inward looking at the expense of relations with 'beneficiaries' (O'Dwyer and Boomsma, 2015).

1.1.2. Tūranga (place)

> There are only two things that matter. Whakapapa and tūranga. Place and identity. Once you move out of those things, it's all over (HI).

The importance of place extends felt accountability to grounded accountability, but while the proximity of place can enhance grounded accountability, the opposite can constrain it. Tūranga is commonly associated with tūrangawaewae, which is 'place to be' or 'place to stand'. In these places the external world reflects an inner sense of security (Royal, 2007b) and "is the one place in the world that you will always belong" (Cunningham, 2015). A theme that emerged with people who had grown up around their rūnanga was the importance of their sense of identity with that area, and the accountabilities to place and identity that arose from this. "…In the end, we're accountable here… …I mean I whakapapa to most rūnanga, but the truth is, it's here coz I live here" (HI). One participant encouraged this obligation to place among her whanau:

Accountability for me in another level is I live there, my kids are growing up there, we're always trying to support everything we can there, tangi or whatever, that's accountability for me and my family in that my kids know that being there and being in the kitchen and helping dig a grave and all of that stuff, that they're learning that they're accountable to the privilege that they've been brought into (TU).

Across different places there were particular approaches to grounded accountability. For example, one conversation focused on land rights and the relationships and accountabilities that arise from this. One participant saw their primary obligation to the heads of whānau who held land around the rūnanga:

So the romantic idea of you belong to 18 rūnanga and all these connections, yeah you do… but we're accountable, and I guess Mum's always said it, everyone else said it, don't sell your land. You sell your land, you sell your rights. You've got no accountability. You'd be unaccountable if you do that… …coz land is tūranga. If you don't have tūranga you've got a second place around here really (HI).

But not all people necessarily have land rights around their rūnanga, making tūrangawaewae challenging. In another village, a member saw it as their obligation to be able to create a place of belonging for people who had whakapapa links to the area but did not live there permanently or have land rights. TU exercised this through creating a Facebook group for members abroad and putting old photos and stories there to connect people from around the world to home. They saw this as accountability through exercising an obligation as someone who lived at home, to make home accessible to those who do not. This illustrates how approaches to enabling a sense of tūrangawaewae can differ between communities and reinforces the need for localised autonomy when it comes to decision-making around these issues. This also presents a raft of issues when it comes to exclusivity and rights. When a participant advocating for property rights-based approaches to voting was asked about exclusions their response was that "everyone has a role and every role is important" (HI). This extends the concept of felt accountability to grounded accountability by recognising the importance of place, but also illustrates a constraint presented by the structural impacts of colonisation in that many have moved from their tūranga, making grounded accountability difficult in the contemporary context. If grounded accountability were to rely exclusively on place, then this would present significant difficulties for accountability relationships between those who move between places.

To counter this difficulty in the contemporary context, tūrangawaewae becomes a dialogical relationship between those with ahikā (home fires) status and those seeking a place in grounded accountability through the practice of manaakitanga (maintaining and enhancing the mana of others). The former has the primary obligation to keep the fires burning but another obligation to create belonging and roles for people, and the latter has an obligation to respect their role in that belonging. This acknowledges the reality of voluntary and forced mobility within settler-colonialism and brings duality and dialogics into the grounded accountability framework. The enduring value of tūrangawaewae adapts to the contemporary context through the dialogic practice of manaakitanga. This is an initial acknowledgement of the contribution of dialogics (Freire, 1972; Bebbington et al., 2007; Brown, 2009) for connecting grounded and organisational accountability. The following quote sums up the contribution of this place-based obligation to grounded accountability:

Ahikā is kind of accountability, and what we often forget is the flipside of that which is tūrangawaewae which is creating a place for people to belong. And I think with our accountability the first thing I kind of gravitate towards is going more, what's the shared vision? (KL)

1.1.3. Kaitiakitanga (guardianship) obligations

The whakapapa obligations within grounded accountability for Ngāi Tahu extend from people to place, to maintaining and enhancing that place for future generations. This broadens felt accountability out to obligations to preserve and enhance the environment within a grounded accountability regime. Kaitiakitanga is an ancestral obligation to collectively sustain, guard, maintain, protect, and enhance mauri (life force) (Rae and Thompson-Fawcett, 2013, p. 16), and is one of the six Ngāi Tahu values. Individual or groups who carry this responsibility are called kaitiaki. The obligations of kaitiaki are embodied in resource management practices. The relationships between kaitiaki and resources are reciprocal. Kaitiaki are genealogically linked to resources and derive rights and responsibilities from whakapapa (Rae and Thompson-Fawcett, 2013).

> We're accountable to our whenua. And what I mean with that is that if our whenua isn't looked after, and if we don't have something to pass on to our next generations and – whether you're talking about Papatūānuku [Earth Mother] or whatever – if that isn't solid, if we haven't cared for that and been good kaitiaki of our whenua, then we've got nothing to pass on (ST).

Kaitiaki obligations are also localised and based on intergenerational relationships between people and place. "If you're, degrading mahinga kai, you're not only degrading the physical abundance… …you're denying future generations opportunities. You're denying the transfer of knowledge through those practices… …the environment is linked to the health of the people" (NO). Obligations from kaitiakitanga thus extend felt accountability to grounded accountability by breaking down the Cartesian dualism that separates humans from the environment, and recognises these as an integrated whole with mutual obligations across generations.

1.1.4. Summary of obligations

When these relationships between people, tūranga (as a place to be), and whenua (as land to sustain cultural and physical wellbeing) intersect through whakapapa, whanaungatanga and kaitiakitanga, then accountability obligations become powerful and complex. This is especially so given the holistic view that Ngāi Tahu take towards interrelationships between economic, cultural, social, environmental and spiritual wellbeing:

> The mana of the harbour is intrinsically linked to the mana of [hapū] at home. So for us to let the harbour be degraded is for it to degrade ourselves basically… …If you're going to insult the fish in the water than you're actually insulting the hapū (NO).

Tūranga and whenua also maintain relationships between people across generations. "I do love the Tītī Islands but it's the memories of family and actually working together" (RS). These obligations to maintain and improve the relationships between people, place and land manifest into a holistic approach to wellbeing that requires place-based relational accountabilities. Those who live or work together in and across particular places have both an accountability to that place as well as one another to maintain relationships. Sub-sections 1.1.2 and 1.1.3 described the place which land and

resources can provide to build relationships between people and the environment. This is essential to Ngāi Tahu identity and decision-making. These obligations endure across generations, and through practices – such as mahinga kai – intergenerational knowledge is transmitted.

The contribution of this sub-section is to extend the obligations embedded in the concept of felt accountability (O'Dwyer and Boomsma, 2015) to grounded accountability. Within a grounded accountability regime, obligations are determined by whakapapa links of genealogy between people and place, past, present and future, and within this, practices of whanaungatanga and kaitiakitanga express these obligations. The importance of place, intergenerationality, reciprocal obligations between individuals and collectives and genealogical relationships with the environment are specific extensions of felt accountability in this context. I have articulated this to examine the extent to which the original instructions of accountability have been transmitted into a contemporary context. This is to establish a benchmark for grounded accountability to investigate whether it is being enabled or constrained by existing practices. This is because the IP&A literature tends to focus on the constraining effect of accountability, or the enabling potential of accountability, rather than both together. To provide a realistic analysis of the enabling potential of accountability, requires analysis of structural constraints in *lived* struggles for Indigenous self-determination.

1.2. Accounts, forums and sanctions

In this section the characteristics of accounts, forums and sanctions are outlined within a grounded accountability regime. These characteristics are all interrelated with mutual obligations between people and place, and strengthened by proximity especially in a direct, face-to-face context (Day and Klein, 1987). The contribution of this section is to further extend felt accountability to grounded accountability by examining the relationships between obligations, accounts, forums and sanctions.

1.2.1. Accounts

At the whānau and rūnanga level, some participants expressed a reluctance to use formality and contracts to hold family and community members to account. For example, a participant discussed how they run activities at a rūnanga:

> We're applying for funding, doing things around the district, you have to be accountable back to the marae, back to the rūnanga, and that's normally by just a discussion. There's no formal paperwork or anything like that it's just more of a discussion… …and then, the accountability is on the people to make sure that they do the job. Again there's nothing written, or there's no contracts saying 'you will do this and this and this' it's more a matter of mana I guess (UV).

Here mana is at the centre of relationships rather than accounts as understood in democratic and corporate practice. Even though the activities may be novel, the accountability relationships governing these activities still use mana as a social regulator in an orthodox traditionalist way through direct engagement (Day and Klein, 1987; Reid, 2011; Coulthard, 2014). The way the concept of mana manifested into an accountability mechanism was through intergenerational social sanctions: "I don't want to embarrass my children and grandchildren" (UV). Formalising these accountability relationships into contractual processes was seen as crowding out relationships of mana and

whanaungatanga "…if you've got your whānau saying to you, 'you need to sign these contracts, and do these milestones' then it kind of takes away that whole whānau feel" (UV). Here, indirect sanctions influence the obligations within a grounded accountability approach and this suggests another contribution to felt accountability: the sanction inherent within kinship relationships. If current or future generations consider one of their kin not to have exercised grounded accountability, then they can be indirectly sanctioned through a de-legitimation of their mana. The ability to do this maintains the 'whānau feel' without requiring formal sanctions. The ability to sanction extends across generations, and although indirect, is more enduring than within an NGO where sanctions are predominantly internal to the organisation.

At another rūnanga the balancing act between whānau and formality was touched on: "We don't put anything formally, we always try and work it out face to face before we go to that step" (IJ); "We don't demand things by putting it in a written formal way, we talk with each other" (IJ); "You know the families that are there, and who are responsible and who aren't, but again you've gotta… …be here in the pa, know who's who" (IJ). This uses a comprehensive place-based relational accountability by being in the village, knowing each other, and holding each other accountable through direct relationships (Day and Klein, 1987). These processes integrate obligations, accounts, forums and sanctions into fluid practices of accountability rather than distinct mechanisms. Grounded accountability extends felt accountability to place, which privileges the face-to-face, simple and direct relationships with which accountability began (Day and Klein, 1987).

In contrast, a participant who lived in another area insisted on some formality in their former role as a trustee living on the land because of "the nature of human nature". Regarding land trusts, for example:

> It was really important to try and lay down some facts and to show our connection with the land all the way through and who came… …I'm gonna put it in there because in time the kids will need some of that information to help bolster… [our connection] (QR).

When asked for elaboration on why formality works in some cases and not in others, the same participant responded that they recommended to "Be firm, but also build relationships with" tenants and other related parties on the land. For example, when there were disputes around land-use, the recommendation for the tenant was to consult a lawyer "rather than coming along here and doing deals that 10 years down the track someone in your whānau's going to be upset about because it's not clear" (QR). This illustrates the potential to implement formal accountability processes while maintaining informal relationships to enable intergenerational accountability. This is more in line with the hybrid adaptive accountability outlined by O'Dwyer and Boomsma (2015), which integrated the moral focus of felt accountability and the instrumental focus of imposed accountability through a proactive strategy.

1.2.2. Forums

Although the democratic potential of Māori decision-making was briefly discussed in Chapter Three, I will reassert this position and highlight the parallels with dialogic theory. In Aotearoa New Zealand, parliamentary democracy has been established in a way which subjects Ngāi Tahu people to a "tyranny of the majority" (Tau, 2015b, see also Mill, 1962). This has resulted in a level of suspicion around the word "democracy". However, Ngāi Tahu decision-making processes in pre-colonial and within whānau and rūnanga units are driven by participatory democratic ideals. For example, one participant discussed the concept of mana in marae settings:

> It's about laying down a take [concern] and debating it and having a discussion and the mana being maintained of dissenting voices and views… …the values are pronounced. Because if you're appreciating someone else's view or maintaining their mana – which is the ethos of manaaki – mana, aki – you're maintaining the integrity of the other people through whatever the kaupapa or practice is. It might be food or coffee or support of whatever. We put it into a social discourse around wellbeing, manaaki, but actually, it's maintaining the integrity of the other group (JK).

Within a grounded accountability approach, the forum for the account is regulated by manaakitanga, which is a very clear commitment to agonistics (Brown, 2009) and presents an enduring practice to be drawn on for discussion in the next chapter. The same participant informs their practices of dialogic deliberation within whānau settings with these original instructions through manaakitanga:

> Well how I do that with my children as an example… I'll sit down with them and I let them know what I'm thinking and then I ask them about what I think. And my kids are 7 and 10. And I value their input because they're smart. And I make them feel… …included in it and I make them feel that what they're saying is valuable and that I'm taking that on board and that I'm factoring that into the decision that I will make for our family (JK).

This participant is taking an orthodox traditionalist approach to inform their grounded accountability practices today and attempting to apply this consistently throughout different layers of the iwi, starting at the whānau level. JK is drawing from the concept of ako, maintaining the agency of children in decision-making. This recognises the value-added of dialogic decision-making at the immediate whānau level as a foundation for dialogic accountability at other levels of the iwi. Two participants engaged with this line of thought, one suggesting their role was to "listen, reflect, make a decision, and then some kind of action around that" (RS) and the other "rather than picking a fundamentalist view or stance, or attacking someone at the other spectrum, I will try and bridge the gaps and sort of build that connective tissue to find a way through to a solution" (KL).

In contrast, some rūnanga and whānau trust meetings were described as unpleasant, particularly for younger participants. Some descriptors include "blasphemous" "mob" "petty squabbles "a disaster most of the time". This is not to suggest that everyone feels this way, just the participants who chose to discuss their perspectives of meetings. These conflictual scenarios need not necessarily be negative, but some can be intimidated by Papatipu Rūnanga meetings because of this "I don't go to general meetings because it's really, really charged… and contentious environment… …and I just don't have a desire to engage with that… But I'm more interested in doing the mana enhancing stuff at the moment" (OP). This indicates that reconstructing grounded accountability could be difficult

because dissensus without a commitment to manaakitanga can be paralysing within communities. Sacha McMeeking (2011) emphasises the need to learn from hui processes: "within iwi, there is a dynamic and passionate democracy that's occurring. There is live participatory democracy happening within our communities. It's not always gentle, in fact it can be quite rugged". The combination of commitment to manaakitanga and dissensus can enable grounded accountability to resurge into accountability processes again but if these are decoupled then forums can constrain progress. This has implications for both the IP&A literature, which has tended to ignore dialogic accountability, and the dialogic accountability literature which has not engaged with Indigenous practices of accountability that provide lived alternatives of dialogic practice within wider structures of liberal democracy.

1.2.3. Sanctions

Social sanctions are most effective at the whānau and Papatipu Rūnanga level where grounded accountability is better enabled through the face-to-face directness of place, and instant sanction (Day and Klein, 1987). Some of the phrases used to describe these were that "you take your role seriously… …because they will search and destroy" (DE); "whānau monitoring, casual monitoring… …if you do something wrong… everyone's like 'oh, is the rest of the family like that?'" (UV); "you're also incredibly accountable, because… it's your aunties and uncles and they all just come down and say like 'what the fuck do you think you're doing?'" (NO); "you know when you're out of favour here because you walk around the roads and you get a funny feeling. Or you get a funny look in the pa" (HI). Here grounded accountability has continued to maintain the simple and direct accountability outlined in Day and Klein's (1987) career of a concept so that instead of looking back to the Athenian model for forms of accountability to inform the contemporary context, one option would be to look to the practices within Papatipu Rūnanga, hapū and whānau, where these original instructions have been transmitted more effectively (Day and Klein, 1987; Reid, 2011).

One participant discussed their position as a community leader and their accountability processes within this community. "You have to be on the ball at home or you're gone. At home it's not about accountability but it's about responsibility… …we're not governed by nonsense". And this was monitored closely, "key elders will watch the leadership's accountability or responsibility and they'll watch for a lack of it to spread and fester and they'll act". According to this participant they had authority, but their accountability is that they can be removed at any time. This has parallels with Day and Klein's (1987) career of the concept of accountability where the Athenian model meant that direct lines of accountability could lead to instant impeachment of public officials. Once again, the instructions of grounded accountability have been transmitted into these villages and settings to confront the contemporary context. However, JK also acknowledged the limits of social sanction as a mechanism for accountability in current circumstances:

> While it's better because it's immediate – I face immediate sanction e.g. I get told off… …because of the de-structure of whānau… …that leadership within a family is only socially accountable. We're only socially accountable to each other so there's no ability for discipline within the family other than ostracisation. So because it's all been superseded through Pākehā law, traditional mechanisms and sanctions such as muru as an example, and utu and wānanga [education forums] aren't available to us. Well they are, but we run the risk of appeal to Pākehā law, and the cops turn up to get the stuff back or whatever. So social sanction is really the only mechanism and the tools available for accountability are… minimal. You can call a hui to discuss something, and really that's about all (JK).

Social sanctions are still a powerful characteristic of grounded accountability within Ngāi Tahu society, particularly at whānau and rūnanga levels where the sanctions impact on relationships directly. However, this is as far as sanctions can go. As a mechanism for accountability, the ability for Ngāi Tahu and layers of the iwi to self-determine their own grounded accountability practices is still constrained by structures which prevent the ability to embrace duality, dialogics and (d)evolution on their own terms. This contributes to the IP&A literature by illustrating how these enabling forms of Indigenous accountability, values and practices do hold potential in a contemporary context but are still constrained.

1.3. Summary of grounded accountability

This section has woven together an understanding of accountability through whakapapa, which creates intergenerational obligations between past, present and future generations and the environment in which these generations have, do and will live and move across. This has been termed Ngāi Tahu grounded accountability. Although generalising across Ngāi Tahu is difficult, this generalisation suggests that relationships of accountability are based in particular places between particular people mediated by whakapapa and mana. These practices see fluid relationships between the characteristics of accountability, which are mediated by mutual obligations and rights, mana and whakapapa. In grounded accountability, accounts, forums and sanctions are more immediate through direct relationships governed by obligations. "We're not perfect… …We're slack on everything, but there's a balancing act between following the rules and doing it our way" (HI).

> The role of the rūnanga is, we look after each other, we're a big family, we look after each other. We have our disputes and everything else but at the end of the day we don't want to hold each other accountable using pieces of paper and contracts (UV).

The theoretical purpose of this section has been to extend the concept of felt accountability developed in the NGO accountability literature (O'Dwyer and Boomsma, 2015; O'Leary, 2017) to grounded accountability. The concept of felt accountability is drawn from because it is the most considered expression of accountability as an obligation in the literature (c.f. Roberts, 1991; 2001; O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017). Grounded accountability extends this in a way which is particular to the Ngāi Tahu context, and considers kinship, place and intergenerationality. These values emerge from the original instructions of accountability but are expressed through contemporary contextualised practices. Grounded accountability obligations and practices are intrinsic to Ngāi Tahu identity and relationships within and between the autonomous layers that come together to make up the iwi. A nuanced perspective of contemporary Indigenous

understandings and practices of accountability with enabling potential has been developed and embedded in the IP&A literature. These understandings have been articulated through a methodological approach which privileges the perspective of Ngāi Tahu people in a contemporary context. However, this grounded accountability is also constrained when scaled up into organisational practices. It is important, when pursuing an enabling approach for accountability to analyse structures of constraint presented by settler colonialism and vice versa. The next section does this.

2. Organisational accountability

> What is the relationship of this capital to this culture?... …We have, though, a substantial disconnect between this intergenerational dream of a Ngāi Tahu heritage and identity and the economic structure we have established to fund it (O'Regan, 2014).

In Section One I established the grounded accountability understandings and practices of those I spoke with and ways in which these are understood and exercised outside of Te Rūnanga Group. However, when scaled up to the organisational accountabilities within and between the layers of the iwi and organisation, these grounded accountabilities can be enabled in some ways and constrained in others. This section will further address Research Question One: in what ways and why is accountability understood and exercised within Ngāi Tahu and do these constrain or enable grounded accountability? I do so by exploring empirical materials around each of the characteristics of accountability developed in previous sections and how organisational accountability practices constrain and enable each of these characteristics in different ways. By doing this, I show that the disruption of grounded accountability has meant that some original instructions of accountability have been transmitted into the organisation that emerged out of settlement, but others have not.

The contribution of this section is two-fold. Firstly, I argue that in practice the concept of grounded accountability is somewhat more complex when scaled up, and leads to some of the same shortcomings exposed in the NGO accountability literature (Unerman and O'Dwyer, 2008; O'Dwyer and Boomsma, 2015; Agyemang, et al., 2017; O'Leary, 2017). Secondly, I take this complex analysis of the enabling and constraining potential of grounded and organisational accountabilities and embed it into the IP&A literature. The disruption of the intimate relation between obligations, rights, accounts, forums and sanctions from dispossession constrained the ability for Ngāi Tahu to self-determine these processes over time into contemporary contextualised practices. Therefore, the contribution of this section to the IP&A literature is to articulate the enabling potential of grounded accountability and Indigenous agency within the practical realities of historical and contemporary structural constraints.

2.1. Obligations

2.1.1. Whanaungatanga (relational) obligations

The key characteristic of accountability between the iwi and the organisation is the obligation established through whakapapa and whanaungatanga. There is a general understanding that Ngāi Tahu whānau/hapū/rūnanga are effectively the owners of the assets controlled by Te Rūnanga Group, and this whakapapa connection to resources extends beyond both shareholder and beneficiary models. The contribution of this section is to explore the nuances of this relationship to compare and contrast the implications with felt accountability as a specific promise at the organisational level (O'Dwyer and Boomsma, 2015; O'Leary, 2017); the felt accountability being whakapapa obligations and the promise being tino rangatiratanga (self-determination).

Staff who are Ngāi Tahu refer to the alignment of accountability relations as "being a stakeholder in my own success" (OP) or having a "vested interest in the tribe" (CD). In addition, the non-Ngāi Tahu staff I spoke with share the same sentiment that they were working for whānau and not shareholders or managers: "Whilst there's all those layers of accountability, and signoff and boards of governors, I guess ultimately it's about being accountable to whānau, like the aunties in the kitchen" (BC). "My baseline has always been – since I started working with the organisation – about whānau because that's why the organisation exists, not the other way around" (AB). There is thus a rhetoric within the organisation that they are working for whānau according to whakapapa and whanaungatanga, and this rhetoric enables at least passing acknowledgement of the importance of whakapapa for enabling grounded accountability.

It was also a recurring theme that some staff members and users of annual reports needed reminding of the nature of ownership in the organisation, and that the layers up to management and down to whānau were complex. For example, former-Kaiwhakahaere, Tā Mark Solomon writes "… we are an iwi, and 'shareholder' is an inadequate term to describe whānau bound by whakapapa and the pursuit of self-determination" (TRoNT, 2009a, p. 3). In the same report the Chair of Ngāi Tahu Holding's writes that "on behalf of the board and management of NTHG, we wish to acknowledge our shareholders for their continued support" (TRoNT, 2009a, p. 10). For staff who move in and out of iwi, corporate, and public sectors, an acknowledgement of the real nature of ownership within iwi organisations can be pivotal in decision-making and accountability. These are not corporate shareholders looking to maximise short-term returns, they are perpetual owners looking to maintain, grow and distribute intergenerational wealth and wellbeing. If new staff are aware of the complex structure of whānau-based intergenerational ownership, and engage in practices to recognise this, then this can enable grounded accountability and vice versa. The challenge is aligning the felt accountability within the organisation with the grounded accountability of the iwi. One participant discussed the structure of this relationship:

> Interestingly, Te Rūnanga o Ngāi Tahu refuses… to have a relationship with its members that is accountable and structured. It will sign memorandums of understanding with Pākehā organisations which, through that as a tool, at least describes what they understand between the parties right? It will sign memorandums of understanding between itself and other external structures, iwi or institutional. It will not sign an understanding between its members because that involves constructive dialogue between parties and a sharing of power and authority. It involves recognition. It involves one party with a power structure being forced to sit down and discuss something with someone else that they want power over. They don't wanna share authority, they want to determine over the other party (JK).

If Te Rūnanga Group commits resources to formalised relationships of accountability with external parties, these may come at the expense of both formal and informal relationships of accountability with whānau/hapū/rūnanga. A related issue addressed in the NGO accountability literature is a preoccupation with *giving* accountability to funders at the expense of 'beneficiaries' even where the core mission of the NGO is demanding accountability (O'Dwyer and Unerman, 2008). In this case, it is possible that Te Rūnanga Group has become so focussed on *demanding* accountability from external parties, particularly the Government of New Zealand as a Treaty partner, that this distracts the organisation from being accountable to the iwi.

Te Rūnanga o Ngāi Tahu – the governance table - is the single Trustee of the Charitable Trust which controls the collective assets (TRoNT, 2015c). Decision-making is theoretically subject to the collective will of the people, embodied by the representatives/trustees, but is in reality subject to the will of the individuals at the table who work with commercial governors and managers in the management and distribution of the assets. These governors or managers can be more or less affected by the proximity and place embedded in grounded accountability. To bridge this constraint of distance between whānau and governance, burden can instead be placed on staff of Te Rūnanga Group by their whānau and Papatipu Rūnanga. These grounded accountability relations place additional pressure on Ngāi Tahu staff, as they are accountable formally upward to management and governors but directly and informally downwards to their own whānau:

> My whakapapa means… …if me and my community disagree, or my whānau, I'm going to see them on Saturday and Sunday. Like I don't exit from there… But my accountabilities to each other, to community, to iwi always come first because I don't detach from that (KL).

> You're always responsible to the iwi if you work for TRoNT so you can go home, your family will ask you what the hell you're doing, you can go down to the marae and wash dishes and you'll get grilled. You're always on (NO).

A constraint on grounded accountability is that it can shift demands for accountability from elected leaders to whānau members that are staff in the organisation. This is a downside to grounded accountability through whakapapa which enhances not only the 'felt accountability' of Ngāi Tahu staff members, but also the potential for grounded sanctions. However, these constraints can also enable grounded accountability if the balance is right:

> We sort of say, hey it's all well for you guys, you can just leave, but we still have to go home… But it's actually empowering in the same respect, if we all had that level of, sort of, emotional understanding that we're working for people (GH).

This sense of felt, rather than imposed accountability, was expressed by Te Rūnanga Group staff who were Ngāi Tahu themselves and had strong connections with their communities. Here the

extension of felt accountability to grounded accountability through whakapapa means the requirements are constant, thus increasing pressure, but also empowering in the form of giving meaning to action. As the quote above illustrates, there are also individuals working for Te Rūnanga Group who may not have these same felt accountability obligations and are not also called to account in the weekends at home. Here, formalised contracts and policies are required in the same way as corporate structures. Although this is somewhat alleviated by the persuasive language used within Te Rūnanga Group around obligations, as well as hiring practices, which emphasise these values at the outset (Te Rūnanga Group, n.d.). This alignment of whānau and staff incentives is an enabler to grounded accountability and is a reason why Te Rūnanga Group has recently specified cultural competence and community relationships in their job descriptions (see Appendix Two). In addition, a programme leader discussed the emergence of cultural values during the interview process, which contribute to overall decision-making. These approaches are more in line with the hybrid adaptive framework introduced by O'Dwyer and Boomsma (2015). Some aspects of grounded accountability are enabled, but because the whakapapa obligations do not extend to all staff, some aspects of organisational accountability bridge those requirements. Rather than seeing the two in conflict, the hybrid approach brings together the strength of both to align staff and whānau aspirations.

One participant has benefitted at the organisational level through the programmes provided by Te Rūnanga Group in developing cultural confidence, so they felt a sense of utu (reciprocity) intrinsic to grounded accountability in paying that forward. "So now that I'm building some confidence and that, I'm really passionate about giving it back. And the iwi now is working at building some pastoral care around me and developing that… to help me help them" (EF). Here the concept of utu within grounded accountability was still present but in a new form between individuals and Te Rūnanga Group. A new form of grounded accountability was encouraging reciprocity between the members and the organisation rather than a one way, state-like dependency relationship. Indeed, a common question at hui is how particular centralised wealth and programmes benefit individual Ngāi Tahu. In response, rather than just distributing benefits out according to a set of rights, Te Rūnanga Group is now expecting some reciprocity from whānau members towards their membership, which could be as simple as learning their whakapapa (Appendix Two). This challenge is particularly pronounced for new members with less exposure to tikanga who are accustomed to demanding rights and accountability from the State as individual citizens rather than giving accountability through mutual obligations as part of a group. These are not significant economic obligations, but they are mutual because part of Te Rūnanga Group's mandate is to keep Ngāi Tahu culture alive. Because Te Rūnanga Group is now often the first point of connection with new members, it is beginning to encourage mutual obligations rather than state-based dependency relationships. Rather than a unidirectional felt accountability between an NGO and beneficiaries, it is establishing a grounded accountability to encourage multidirectional lines of accountability. This is a step towards recognising that iwi organisations need to enable and encourage mutual obligations to reconnect organisational and grounded accountabilities instead of emulating state, corporate or NGO models.

Herein also lies the crux of the problem in how organisational practices constrain grounded accountability. Te Rūnanga Group has been established as an organisation to mirror "Western best practice" (TRoNT, n.d.b) so that it individualises Ngāi Tahu into Ngāi Tahu Whānui, who then demand rights and accountability from the centre without necessarily practising mutual obligations and accountability with one another. This is sometimes at the expense of those individuals operating within autonomous collectives giving and demanding accountability from one another in a reciprocal fashion. The level of success that Te Rūnanga Group has achieved within the global economy has cemented the standard accountability relations within that global economy, which still rely predominantly on individual units. This is exacerbated when people register with the centre without making contact or discharging obligations to Papatipu Rūnanga or whānau units. As the promise inherent in grounded accountability relations is 'self-determination', this finding has implications to advance O'Leary's (2017) idea of accountability as a specific promise. This examines grounded accountability in pursuit of collective self-determination towards an emancipatory and yet unrealised future, rather than the self-determination of individual beneficiaries within the existing system. Pursuing the latter has the potential to constrain the realisation of the former (Mikaere, 2011).

This sub-section has outlined some of the enablers and constraints of grounded accountability through whakapapa and whanaungatanga between the organisation and iwi. In contrast to O'Dwyer and Boomsma (2015), the nature of whakapapa and the relationship this creates between the organisation and the iwi enables the iwi more control over the activities and operations than a development NGO with 'beneficiaries'. However, this discussion of 'beneficiaries' is also a key departure I make from NGO accountability literature because the iwi are not individual beneficiaries of the organisation. The iwi is made up of autonomous layers of whānau, hapū, and rūnanga which come together to oversee the organisation (Reid and Rout, 2016; Williams, 2018). Despite this, concrete practices of organisational accountability can still constrain grounded accountability. Additional pressure from whānau is placed on Ngāi Tahu people working within the organisation when governance channels are perceived as distant. Conversely, this can be empowering for those staff members in establishing mutual obligations. One more distinction is that the values and practices informing grounded accountability are established by the iwi and implemented into the organisation. This contrasts with the values of felt accountability being developed within the organisation and then discharged to beneficiaries, leading to an inward focus (O'Dwyer and Boomsma, 2015). The duality through orthodox traditionalism that informs practices emerges from the enduring intergenerational values and practices of the iwi rather than the organisation, suggesting that in theory, the iwi determines accountability practices rather than the organisation. This is a challenge in practice, however, and these challenges are discussed throughout the following.

Intergenerational obligations

The most visible aspect of grounded accountability that Te Rūnanga Group enables in some ways but constrains in others is intergenerationality. The form of this intergenerationality is in conflict, however, and the contribution of this section is to examine the conflict that manifests as a 'strong centre' versus 'strong regions' dichotomy. An important extension of felt accountability in the first section was to outline the intergenerational obligations intrinsic to grounded accountability through whakapapa. This is most clear in the Claim and its settlement, which creates obligations to ancestors who fought the claim, and to future generations whom the claim is supposed to benefit. The organisation is the contemporary contextualised manifestation of this obligation:

> When you understand that everything that has been settled… …between Māori and the Crown, has a foundation in someone's suffering in the past then you can grasp its importance to the future… …It's when you understand that, intellectually, then you're starting to get a grasp of what I mean by accountability of the past, in the present for the future (JK).

A new staff member was guided in their actions within the organisation in terms of efficiency and effectiveness of resources because of their obligations to previous generations:

> Because Ngāi Tahu has all this money now, but they didn't before the claim, and all the people, well for generations, but my grandad and his sister and all that who didn't have all this… …we've got money, but we've got to be accountable for every cent of it because so much work was put in from shittier times (FG).

This is the expression of an individual obligation to the collective seven generations that took on the claim. This obligation requires action to honour that sacrifice, and the organisation enables this individual to express that felt intergenerational accountability intrinsic to grounded accountability. Conversely, not all staff members feel this same obligation, which arises through knowledge of the claim history. A number of people within the organisation as well as outside of it discussed obligations to previous generations as guidance for the organisation:

> I just keep thinking that my grandparents wouldn't be happy knowing that the struggles they went through for the claim, to have non-Ngāi Tahu living quite comfortably on some really good salaries, really good careers, while we have other Ngāi Tahu who can't afford housing, can't afford to feed their children, healthcare and other things, that imbalance (UV).

These sorts of individual obligations to a collective past, present and future were expressed consistently across the iwi and the organisation, as well as by individuals, but the way in which to go about intergenerational accountability differed. For example, one participant expressed that "despite everyone's differences, all the nastiness and shit that can occur if I'm being honest…. Every single one wants better for the future and the next generations" (NO). Where the difference arises is that not all agree on what that future looks like or how to get there. A fundamental division is whether a strong centre or strong regions can best deliver for us and our children after us because the 'place' aspect of grounded accountability is specific to those places, not the organisation. The 'end' of intergenerationality (although opaque in itself) is agreed upon but the means to get there is different. This has similar implications to O'Leary (2017) who found distinctions in approaches between two rights-based NGOs. One was emancipatory, working towards a new framework and the other was empowering, working to improve circumstances within the existing framework. In O'Leary's (2017)

cases and the present study, the promise inherent in accountability – self-determination – found different forms of expression. These same approaches are apparent in this case, but within one organisation and community. The source of conflict in approaches to self-determination is within and between the iwi and the organisation. This exposes a contradiction inherent in the existence of organisations to facilitate the self-determination of individuals and groups because their success requires their irrelevance. O'Leary (2017) did not address this issue in depth and this contribution will be discussed in the next chapter as (d)evolution.

Individual obligations within the organisational framework also extend to future generations:

> The way in which Ngāi Tahu is structured… …in a broader sense I'm accountable to not only the 50,0000, but to the 50,000 progeny… the people that come after the 50,000 so those people that don't currently walk this earth. But I also have to respect, and I do respect, the office (OP).

This Ngāi Tahu staff member's obligations were then to their own ancestors and descendants, but this was mediated by obligations to The Office of TRoNT which has been appointed to manage settlement obligations. This position assumes that the governance structure, processes in place for appointment and election, and the TRoNT representatives and managers are also accountable to past, present and future generations. In this way a form of intergenerational accountability is enabled by the organisational structure, but the organisational structure also constrains alternative expressions of intergenerational obligations and imaginations of self-determination because of the requirement to respect the office in its current form. This is somewhat reminiscent of the felt accountability dilemma that O'Dwyer and Boomsma (2015) uncovered where the obligations were internally derived and 'beneficiaries' found difficulty in expressing alternatives.

Intergenerationality is also reflected throughout Te Rūnanga Group's formal documentation. For example:

> I have always held the view that the real value of the settlement is in the potential and capacity that it secures for Ngāi Tahu, rather than merely the financial redress received at that time. It is this potential that creates for our generation both the responsibilities and the very considerable opportunities to lay a solid foundation for those that will follow. Our efforts today will, in turn, be the inheritance that we leave for future generations – Anake Goodall, CEO (TRoNT, 2008, p. 19).

Indeed, Goodall was part of developing Te Rūnanga Group's intergenerational investment policy framework (TRoNT, 2011a) which aims to enable intergenerational equity by delivering long-term, sustainable returns to the group through a robust methodology for determining distributions (Appendix Two). Key elements of this policy consider the minimum investment return required to maintain the economic base and pay an appropriate distribution, as well as rules on strategic asset allocation and benchmarking. This framework – "being a long-term investor with a correspondingly conservative appetite for debt" (TRoNT, 2008, p. 41) – was credited with enabling Ngāi Tahu Holdings to weather the financial crisis. However, a staff member reflected that "my sales pitch whenever I'm into this is that I have an owner that never dies. Trying to frame it in a positive sense. Perpetual owner. We're here forever… …But our problem is, that's our sales pitch but we don't do it

in practice" (GH). Although the investments managed and grown through the intergenerational investment framework are sustainable, the practice of intergenerational investment still struggles to recognise Ngāi Tahu the iwi, and all those autonomous layers which will endure through time, as the rightful owners of the collective assets, which are operationally controlled by Ngāi Tahu Holdings. This suggests that the language of grounded accountability within the existing framework is not necessarily practised within organisational accountability. The extension of felt accountability to grounded accountability in Section One, still exhibits some of the practical issues of felt accountability (O'Dwyer and Boomsma, 2015).

A related issue is that 'underspends' of the distribution are considered unfair on current generations but 'overspends' are considered a burden on future generations, so a careful balance needs to be maintained. Discussing critiques of current distributions, a staff member suggested that:

> Every time a new tribal member is exposed to this programme, it's helping them in some degree, but it's actually not really, because the biggest impact that this will have is on their children, even though they're coming into this programme as a child themselves. By the time they get to adulthood and their children are coming into something like this programme, that's when this tribe will have the scale to be able to really do something meaningful to help our tribal members (LM).

These are examples of where a strong central organisation can enable intergenerational accountability with carefully developed investment frameworks and distribution programmes. If at the same time, this central organisation is seen to be maintaining top-down relationships of dependency, then the legitimacy of centrally delivered investments and programmes can be questioned. This paradoxically constrains intergenerational obligations of accountability. These conflicts come back to whether the intergenerational aspect of grounded accountability is better enabled for now, given existing circumstances, by a strong central organisation, strong regions, or a mix of both and this contribution will be discussed in the next chapter around (d)evolution.

The contribution of these findings is two-fold. Firstly, they contribute to the literature around NGO accountability (O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) by extending felt and adaptive accountability to include obligations which collapse historical and future generations into contemporary practices of accountability, at the same time as highlighting the constraints of this rhetoric in practice. This also contributes to the IP&A literature (Hooper and Pratt, 1995; Neu, 1999; Gallhofer et al., 2000; Buhr, 2011) by exploring the reality of enabling Indigenous values in existing accountability practices towards self-determination. This approach illustrates the nuance of organisation, authority and accountability from below, within structural constraints, rather than an overarching analysis that draws from literature and theory and assumes homogeneity in practice (c.f. Gallhofer et al., 2000; Greer and Patel, 2000; Craig et al., 2018). I have illustrated the nuance of intra-organisational and Indigenous conflict in the reality of a contemporary context and, despite these values and obligations being felt and expressed in grounded accountability, their concrete practice becomes difficult within contemporary constraints.

2.1.2. Kaitiakitanga (guardianship) obligations

Another contemporary practice which is drawn from for grounded accountability but constrained by the structure of the State is kaitiakitanga, another of the six Ngāi Tahu values. As a practical expression of obligations to the natural environment through whakapapa, kaitiakitanga extends felt accountability to consider non-human obligations. Although, when put into practice within constraining circumstances, similar shortcomings to those found within the NGO accountability literature exist (c.f. Unerman and O'Dwyer, 2008; O'Dwyer and Boomsma, 2015). The stated importance of 'our natural environment' within the Ngāi Tahu 2025 vision document connects kaitiakitanga obligations to the characteristics of grounded accountability developed in Section One:

> Our natural environment – whenua, waters, coasts, oceans, flora and fauna – and how we engage with it, is crucial to *our identity*, our sense of unique culture and our ongoing ability to *keep our tikanga and mahinga kai practices alive*. It includes our commemoration of the places our tūpuna moved through in Te Waipounamu, and the particular mahinga kai resources and practices we used to maintain *our ahi kā* anchoring *our whakapapa* to the landscape. Wherever we are in the world, these things give us *our tūrangawaewae.* They form our home and give us a place to return and mihi to and provide us with what we need to be sustained as Ngāi Tahu (TRoNT, 2001, p. 8, emphasis added).

The centralised nature of Te Rūnanga Group assets and distributions means significant resources can and do go into environmental policy, practices and partnership with the Crown (TRoNT, 2005; 2010). Here, Te Rūnanga Group staff members and policies commit resources into enabling Papatipu Rūnanga to build capacity and exercise their own authority over their partnership relationships with, for example, the Department of Conservation (TRoNT, 2012; 2015a; 2016b). In addition, when necessary the Office of TRoNT will centrally organise submissions and consultation around large-scale projects which have environmental implications (c.f. TRoNT, 2011b; 2018b). In these examples, Te Rūnanga Group takes on more of a 'defending the borders' role by harnessing the strength of a centre while leaving the authority inherent within tino rangatiratanga and grounded accountability at a regional level. This is a clear expression of duality drawing from enduring values, for contemporary challenges. One participant reflected on their role in this:

> What I'm trying to do as well with [project]… it's an RMA [Resource Management Act 1991] process, with technical reports, ecological things, hydrodynamic modelling and blah, blah, blah, but what I'm doing and what I see that as, is trying to uphold the mana of [hapū] and that is why I'm doing that. That's what it's accomplishing (NO).

Here the organisation was enabling this participant to engage at a central level with resource management consents while upholding the mana of their hapū in the process. This participant was accountable at home to their whānau through face-to-face grounded accountabilities and sanctions, but also to the organisation and iwi as a whole through organisational accountabilities. In this case the intrinsic obligations within grounded accountability came from the land below through the mana of hapū, but their practice was facilitated by the organisation and its resources, thus aligning the obligations within grounded accountability and organisational accountability. This contributes to the NGO accountability literature by signalling where the values are developed outside of the organisation and then internalised by the organisation, felt accountability need not necessarily be inward focused (O'Dwyer and Boomsma, 2015).

However, this does not preclude internal tensions within Ngāi Tahu over relationships with the natural environment. A current issue is around the activities of a subsidiary of Ngāi Tahu Holdings in dairy farming. "I think it doesn't seem right that we've got an environmental team and an agribusiness team. Because, like, going back to those values it was like, for me, either you condemn it or by default you are condoning it" (EF). "The environment doesn't agree with that being dairy land, otherwise it would be dairy land already. You wouldn't have to convert it" (ST). Mitchell (2018) details a conflict between Ngāi Tūāhuriri Rūnanga and external parties around opposition to a resource consent for a Canterbury irrigation scheme on the grounds of cultural offence. In this article, references are made to two worldviews pitted against one another; one where rivers have mauri and another where rivers are a resource which can support a community's livelihood. I would suggest this distinction remains committed to a dichotomy between culture and commerce, and is a false distinction – rivers have mauri and support the mana of communities. However, what Mitchell (2018) points out is the conflict between Ngāi Tūāhuriri as mana whenua and Te Rūnanga Group as a shareholder in the irrigation scheme. "The degradation of the rivers has happened in my lifetime and I am ashamed to pass them on to my children and mokopuna in the state they are in at present," Hoana Burgman, Te Ngāi Tūāhuriri kaumātua. "In my lifetime, this has happened. And it's something I'm very sad about... my grandfather would be disgusted. We feel we're letting down our tīpuna (ancestors)" (Burgman, as quoted in Mitchell, 2018). Te Rūnanga o Ngāi Tahu and Ngāi Tūāhuriri have opposed the development despite Te Rūnanga Group being a shareholder in the scheme, which displays the very sensitive nature of the culture-commerce dichotomy conflict unfolding and the complexity of grounded accountability.

There are whānau at Papatipu Rūnanga level, who engage with mahinga kai practices that are being degraded by intensive dairy farming, of which Ngāi Tahu Holdings is a part. Ngāi Tahu Farming does make efforts to address these concerns: "While productivity is obviously vital, a Manawhenua Working Party provides advice on the cultural, environmental and social aspects of our developments" (Ngāi Tahu Farming, n.d.). This requires the most sophisticated technology to minimise the effect on the environment (Ngāi Tahu Farming, n.d.). These are the sort of tensions which arise when commercial operations are organised centrally and then extracted out of social and cultural practices at the periphery. To an extent, these commercial practices occur because there is a perception from commercial governors that they need to maximise the 'wealth' of Ngāi Tahu Whānui. These practices then impact on the integrity of the social, cultural and environmental values of Ngāi Tahu Whānui whose 'wealth' is being maximised "because if in 20 years-time, our land is buggered, then all of that falls over" (ST). This is a pointed manifestation of the culture commerce dichotomy, where the maximisation of commercial wealth is diminishing the maximisation of cultural wealth because they are seen within the structure as separate, rather than an interconnected totality. By doing so, commercial wealth is being accumulated by the organisation at the expense of the cultural wealth of the iwi through new processes of accumulation (Coulthard, 2014). Whatever the position taken, these tensions require dialogic decision-making to be resolved:

> So this year some of my goal has been to get likeminded rangatahi [youth] people together because – not to go on a witch hunt for people that are doing dairying – but just to have a forum for informed discussion on the topic (EF).

When discussing the detrimental impact that dairying has had on local waterways, EF connected these by saying that "the opportunities for me to take my son and practice mahinga kai are just non-existent" (EF). The complexities arise when people begin to disperse across distant places, making relational accountabilities more difficult, and requiring formalised institutions to manifest in their place to regulate accountability. The organisation and its activities constrain whanau/hapū/rūnanga from exercising their grounded accountabilities to one another and place, and preserving mahinga kai practices across generations in this particular case. An alignment of grounded and organisational accountability through dialogics and duality to facilitate a resolution of the culture commerce dichotomy emerges as necessary.

The contribution of this finding is that organisational accountability processes directly constrain grounded accountability within rūnanga because the culture commerce dichotomy assigns the authority for culture and commerce to separate decision-making processes. In this case, the commercial aspect of intergenerationality within grounded accountability conflicts with the cultural aspect of grounded accountability instead of recognising them as a totality. This is another manifestation of the shortcoming of felt accountability identified in O'Dwyer and Boomsma (2015) around an inward focus. The commercial accountability is established and felt within the organisation and thus prioritised over grounded accountability established outside of the organisation. This finding contributes to the IP&A literature by understanding the reality of an enabling approach for concepts like whakapapa, whanaungatanga, kaitiakitanga which have been explored in the literature (c.f. Gallhofer et al., 2000; Craig et al., 2012) when they confront internal and external constraints presented by the reality of a settler-colonial-capitalist context. At the same time, the themes of duality, dialogics and (d)evolution are emerging as means through which to overcome these constraints, and this will be addressed in detail in the next chapter.

2.2. Accounts

Formalised accounts from Te Rūnanga Group to Ngāi Tahu people have become necessary over time because of the increasing dispersal of members and complexity of activities (TRoNT, 2017f). This section will explore three sets of accounts important to Te Rūnanga Group's relationship with Ngāi Tahu people. These are Ngāi Tahu 2025, Annual Reports and Manawa Kāi Tahu (a values-based report). The clearest trend for the purposes of this thesis is that Ngāi Tahu values have remained consistent since reporting began but have moved from the periphery of reporting to the core of the reporting framework. These values are defined in the 2018 annual report as tohungatanga (expertise), kaitiakitanga (stewardship), manaakitanga (looking after our people), rangatiratanga (leadership), tikanga (appropriate action) and whanaungatanga (family) (TRoNT, 2018a). Over the same period, the concrete manifestations of these values and the means to achieve them have adapted to internal and external circumstances. While the forms change, the values endure and

therefore reporting is embracing duality through orthodox traditionalism (Reid, 2011). This becomes more apparent over time as the iwi and Te Rūnanga Group explore relationships of accountability with one another dialogically, while developing their novel approach to self-determination.

The contribution of this sub-section draws from theorising around duality (Reid, 2011; Simpson, 2011; Stevens, 2015; 2017; Coulthard, 2014; Reid and Rout, 2016; 2018) to overcome the dichotomy between Indigenous and West presented in the IP&A literature (c.f. Greer and Patel, 2000). It does so by acknowledging the importance of self-determination and agency in accounting *by* Indigenous Peoples rather than *for* Indigenous Peoples (Buhr, 2011). However, constraints to this values-based reporting as an expression of grounded accountability are identified which suggest the need to examine understandings and practices of accountability beyond Indigenous organisations, extending analyses done in prior IP&A literature (c.f. Greer and Patel, 2000; Craig et al., 2018). Finally, it illustrates that in the contemporary context, practising Indigenous values are a means *and* an end to self-determination (Coulthard, 2014).

2.2.1. Ngāi Tahu 2025

The most important account in Ngāi Tahu's post-settlement history is Ngāi Tahu 2025 (TRoNT, 2001). This document was the initial manifestation following settlement of what Ngāi Tahu people wanted the iwi to look like in 2010 and 2025. Ngāi Tahu 2025 therefore represents an explicitly documented 'strategy of selfhood' (Bhabha, 1994) during a time that Ngāi Tahu were preparing to self-determine their own future with a newly acquired economic base. The report's development began with an appointed vision focus group charged with "dreaming" and executive consultation with elders, Ngāi Tahu Whānui, Papatipu Rūnanga, Te Rūnanga o Ngāi Tahu board representatives and staff. It is stated that value and improvement were added to the document at every stage of the consultation process (TRoNT, 2001), which shows the commitment to dialogic engagement that went into the document. Ngāi Tahu 2025 was approved in 2001 and focus groups were tasked with developing long-term strategies to achieve this vision. This framework was presented as a "living document" which would be a "tribal map" for the future. Te Rūnanga Group was to report progress towards compliance with Ngāi Tahu 2025 in its annual report each year, and reviews would be conducted every five years (TRoNT, 2001, p. 6). This not only made the document legitimate in the eyes of Ngāi Tahu whānau/hapū/rūnanga, but improved the document itself by integrating Ngāi Tahu values into the strategic vision of the organisation. This is a manifestation of accountability from below aligning grounded accountability with organisational accountability towards the promise of self-determination.

Ngāi Tahu 2025 includes nine key areas for focus: natural environment; tribal communications and participation; culture and identity; influence; Papatipu Rūnanga development; social development; education; governance and organisational development and; investment planning. Each of these areas includes an overview of their importance, key issues/influences, assumptions, five and twenty-five year outputs, and twenty-five year outcomes. "All formal decisions by the governing body since

that time have been required to carry a signed assurance that the decision is consistent with Ngāi Tahu 2025" (O'Regan, 2014). However, in the same address Tā Tipene O'Regan cautions "that maps don't carry you anywhere. At best they can only assist with directions... ...just as maps are only a guide to direction, horizons, of their very nature, recede as you move towards them" (2014). This advice from O'Regan (2014) is a commitment to orthodox traditionalism as he asserts the status of Ngāi Tahu 2025 as a map, informed by grounded normativity, to guide the organisation and iwi even as internal and external circumstances change.

The document is explicit that all Te Rūnanga Group assets will be managed consistent with Ngāi Tahu environmental practices and policies, and that Ngāi Tahu values are the primary consideration for Te Rūnanga Group. There is a large emphasis on outcomes, measures and benchmarks, particularly that there would be comprehensive five yearly reviews of cultural outcomes including whether or not recommendations were implemented. This includes developing a template to conduct environmental performance audits of all Te Rūnanga Group units, subsidiaries and Papatipu Rūnanga. Here Ngāi Tahu Whānui are asserting both their desire to see Te Rūnanga Group committed to values, and an openness to transforming available technologies – for example, environmental performance audits – towards the aspiration of Ngāi Tahu values. The report appears to be committed to enabling grounded accountability through dialogic engagement, recognising duality in forms as values remain consistent and acknowledging a role for the organisation to support the regions to uphold their own mana – (d)evolution. At the time of development, Ngāi Tahu 2025 was an effective alignment of grounded and organisational accountabilities towards the promise of self-determination. The development of this report therefore overcomes some of the practical shortcomings of felt accountability regimes identified in prior literature (c.f. O'Dwyer and Unerman, 2008; O'Dwyer and Boomsma, 2015; O'Leary, 2017).

2.2.2. Ngāi Tahu 2025 Review

However, the eight years between the drafting of Ngāi Tahu 2025 and a 2009 review exposed challenges around organisational accountability relationships (TRoNT, 2009b). According to the review, there was significant frustration about the lack of connection and accountability between Te Rūnanga Group, Papatipu Rūnanga and Ngāi Tahu Whānui (TRoNT, 2009b). Many people thought "Te Rūnanga was too inward looking and not trying hard enough to be accountable to Papatipu Rūnanga" (TRoNT, 2009b, p. 28), which is a familiar theme in the accountability literature (see e.g. Unerman and O'Dwyer, 2008; O'Dwyer and Boomsma, 2015). Issues discussed throughout the review appear to stem from a lack of accountability but other than a stronger focus on tribal communications building and supporting accountability relationships, solutions to improve accountability were not discussed in detail. Interestingly, accountability between Te Rūnanga o Ngāi Tahu, Holdings, Papatipu Rūnanga and Ngāi Tahu Whānui is a recurring concern throughout the review, but is only mentioned once in the original Ngāi Tahu 2025 document within the 'Governance' area of focus. This is evidence of the contestation over cultural difference which Escobar (1995)

refers to. As external forces enter the Ngāi Tahu frame, for example, Te Rūnanga Group engaging in more commercial activities and becoming more distant from the iwi, more accountability is demanded by the iwi around how and why Te Rūnanga Group are engaging in certain activities. This is a result of the alienation of these activities from Ngāi Tahu grounded accountability, with the iwi demanding more say in the activities of the organisation as a response.

This is when it became clear that to continue to engage in the global economy, and grow, there would need to be more policy implemented to nurture the relationship between the organisation and the iwi. Alternative models were needed if the global economy was going to be engaged with on Ngāi Tahu terms. One concern expressed in the review was that it is unclear whether Ngāi Tahu 2025 remained the guiding vision for Te Rūnanga Group. Here the participants involved in the review asserted the importance of the guiding vision which Ngāi Tahu 2025 provided as an alignment of grounded and organisational accountability committed to duality and dialogics. This highlights the importance of committed and ongoing relationships of accountability within Indigenous contexts when authority for self-determination is centralised into an organisation. It simultaneously highlights the enabling and constraining potential of accountability in the IP&A literature. This will be discussed in the next section examining annual reports, which are where progress towards Ngāi Tahu 2025 was to be reported annually.

2.2.3. Annual reports

Te Rūnanga Group's annual reporting has evolved steadily over time due to changing internal and external circumstances. The reports provide conventional financial information for the overall group, and specific narrative information for each subsidiary of the Holdings Corporation and selected Office programmes. The narrative and visual materials emphasise the outcomes, or the use value of financial activities. In doing so, the reports make the financial activities subservient to the cultural, environmental and social aspirations of the organisation and wider iwi. Although not transforming engagement within the global economy, Te Rūnanga Group's reporting is transforming the emphasis of conventional annual reports from financial activities in service of wider cultural goals. They are also adapting and transforming this reporting as new technologies become available, but all still according to the initial values articulated immediately post-settlement. Therefore, new technologies are being employed to communicate towards an enduring set of values, in an orthodox traditionalist approach (Reid, 2011; Stevens, 2015). This communication of values towards outcomes represents a rhetorical commitment to connecting grounded and organisational accountability, despite the reporting being a one-way form of communication.

However, it was reported in 2005 that a review highlighted changes needed to better achieve the Ngāi Tahu 2025 vision. One of these – *Enhanced Accountability* – points out that layers of governance need to be limited to deliver value which results in a high degree of responsibility for Te Rūnanga o Ngāi Tahu (the governance table). The result was that the former organisation responsible for development was integrated into The Office of Te Rūnanga o Ngāi Tahu resulting in

the governance table having an enhanced ability to hold a single entity accountable for performance. Another recommendation was to enhance the accountability of management to governance. The reporting is sparse on the actual measures taken to enhance accountability during this process, as well as mechanisms for accountability between Ngāi Tahu Whānui and Te Rūnanga Group. It therefore privileges organisational accountability and conventional relationships between management and governance, and is largely silent on grounded accountability. This is evidence of the inward focus of felt accountability regimes identified by O'Dwyer and Boomsma (2015) despite the conceptual differences of grounded accountability described above.

Another governance review during 2006 found a lack of alignment in strategic vision across Te Rūnanga Group and that the group structure is distanced from Papatipu Rūnanga, grounded leadership and the iwi at large (TRoNT, 2006). This presumably means that the Ngāi Tahu 2025 vision document, which was an attempt to align grounded and organisational accountability, was not considered a strategic vision across the group. This is when the reports begin to emphasise the need for alternative models to development and it becomes clear that the corporate model envisioned immediately post-settlement was incapable of delivering on the organisation's complex mission while maintaining the level of grounded accountability demanded by the iwi. It therefore expresses a demand for demonstrable commitment to values, and from this time on, there are increasing references to integrating Ngāi Tahu values into the business model. This shows that the iwi does not just expect a financial return from the organisation, but an acknowledgement of the interrelated nature of commerce and culture for Ngāi Tahu in an interconnected totality (Coulthard, 2014; Reid and Rout, 2016). Within the existing framework, implementing enduring Ngāi Tahu values into novel commercial activities is seen as the best expression of self-determination through orthodox traditionalism. Although the process is not typical of grounded accountability, the changing rhetoric of the reports reflects the demands of the iwi, albeit in a reactionary way.

In 2009 a reporting framework was implemented which graphically illustrates how distributions are made according to Ngāi Tahu 2025 (TRoNT, 2009a). This was possibly a response to the Ngāi Tahu 2025 review finding that the importance of Ngāi Tahu 2025 to decision-making was unclear (TRoNT, 2009b). This framework and a slight variation were used until 2017 when the Annual Report and Manawa Kāi Tahu were combined into a values framework, and the activities of Te Rūnanga Group are reported according to the Ngāi Tahu values (TRoNT, 2017a). Other than a change in focus from the organisation and staff to wider relationships between the organisation and the iwi, these values have remained consistent over time. This is further evidence of Te Rūnanga Group embracing duality through orthodox traditionalism with Ngāi Tahu values enduring and resurging, even as the means to aspire towards these values adapts to existing internal and external circumstances. Implementing these values into activities is a theme that was explicitly addressed in the 2008 Annual Report:

> The critical theme throughout our work is that, as we reach a new stage of organisational maturity, we must be more fully Ngāi Tahu in our work, ensuring that the iwi has complete ownership of its own development agenda. In my view this can only happen by incorporating Ngāi Tahu principles, values and aspirations into everything that we do across the Te Rūnanga Group. This theme of the importance of organisational alignment is reflected in the whakataukī [proverb] 'He waka kotuia e kore e mimira – a canoe that is interlaced well will not come apart – Anake Goodall, CEO (TRoNT, 2008, p. 17).

This is a clear commitment to duality and takes the form of Coulthard's (2014) challenge of applying the most egalitarian and participatory features of Indigenous governance practices regardless of the activity. Here, Goodall has announced the need to integrate Ngāi Tahu values throughout the organisation as a means to achieving the end, which is also maintaining those values. Goodall acknowledges that the business practices of the Holdings Corporation can no longer be considered separate to the values of the iwi. Therefore, the organisation needs to transform, and in this process, transform its engagement with the global economy so that Ngāi Tahu values and alternatives are reflected in both the means and the ends of activities. This is precisely the approach to duality through orthodox traditionalism that was developed in Chapter Two (Reid, 2011; Simpson, 2011; 2017; Coulthard, 2014; Stevens, 2015).

Values grew in importance over the period examined and became particularly pronounced around 2015-2017, which culminated in the production of a standalone Manawa Kāi Tahu values-based report in 2016 and then a merging of the two reports together in 2017. This involves language like "Our responsibility to whānau however, extends beyond the financial and as we move into our next phase, we are making the shift to ensure our Ngāi Tahu values are demonstrated in every aspect of our business" (TRoNT, 2016a, p. 2). Although annual reporting maintains one-way rather than dialogic accountability, the language of organisational accountability communications is adapting to respond to the demands of the iwi's grounded accountability, which emphasises Ngāi Tahu values as a means and an end to self-determination. To this extent, the theme of the most recent report is 'engaging with our people' with emphasis in the Kaiwhakahaere, and CEO reports on diverse strategies of engagement towards outcomes considered key issues for whānau within and outside of the territory, including climate change and freshwater (TRoNT, 2018a). This reporting through duality overcomes the rigid dichotomy presented in the IP&A literature by emphasising values as enduring Indigenous traditions even as the concrete manifestation and communication of these values changes. This still fails to overcome the contradiction inherent in an organisation driving self-determination for people from above and implementing this promise into grounded accountability practices (O'Leary, 2017). Self-determination for whom and by whom is a question of fundamental importance. This will be addressed in the next chapter through (d)evolution.

2.2.4. Manawa Kāi Tahu

Manawa Kāi Tahu is a recent initiative somewhat akin to a sustainable development report. However, just as other tools are not one size fits all, a sustainable development report was deemed unfit for Te Rūnanga Group's mission. This is a values-based reporting framework which sets out the values that Ngāi Tahu have aspired to since settlement, and reports on each of these from across Te

Rūnanga Group. The stated purpose of the report is to "help us identify, measure and where necessary, change the way we operate" (TRoNT, 2016a). The reporting framework – including goals and measures – was developed through consultation with Ngāi Tahu Whānui, staff and commercial partners. The expected users are both Whānui and commercial partners. Sixteen top issues were synthesised through this consultation process by staff. Ten of these are addressed in the 2016 report and the remaining six are to be addressed in the future. Here the reporting process is bringing together duality, by using values to develop a framework for annual reporting, and eventually guide dialogical decision-making by engaging with Ngāi Tahu Whānui prior to, during and after reporting. This report is therefore the latest in steps to reconnect organisational and grounded accountability, culture and commerce, through a contemporary contextualised practice.

Manawa Kāi Tahu makes the clear acknowledgement that values are not just aspirations which can be achieved by conventional business practices, but conventional business practices can be transformed and enhanced based on enduring Ngāi Tahu values. It is therefore an 'old way through new means' (Anderson et al., 2016). This values-based report is a departure from conventional financial reporting, sustainable development reports and integrated reports, and is tailored to fit the mission of Te Rūnanga Group towards Ngāi Tahu values represented in their manifestation of self-hood – the Ngāi Tahu 2025 document. The way in which the values have moved from the periphery of reports over time to be integrated into the reporting framework itself is testament to how Te Rūnanga Group is adapting practices to fit with principles instead of adapting principles to fit with practices. In doing so, Te Rūnanga Group acknowledges culture as a mode of life rather than separate from commercial activities. It is therefore beginning to engage in the global economy, and discharge accountability for this engagement to Ngāi Tahu people on its own terms.

There are notable shifts in Manawa Kai Tahu and the 2017 combined report to communicate how Ngāi Tahu values manifest into particular practices through goals, actions, progress towards those goals and then new actions. This is a departure from Ngāi Tahu 2025 but is a response to the growing criticism, or cultural contestation of the alignment between Te Rūnanga Group activities and Ngāi Tahu values (Escobar, 1995). An example of these links is detailed below under the reported value kaitiakitanga (guardianship), which shows that while the word kaitiakitanga is unique to Māori, and the particular outcomes and relationships between kaitiakitanga, food gathering activities, areas and people are particular to Ngāi Tahu, the concept can be universally understood and valued:

> Waimāori (freshwater) is an inseparable part of our whakapapa and identity and is fundamental to our survival. How we improve the quality and quantity of water, ensuring it is a safe source of mahinga kai [food gathering areas] and a resource for future generations, is a challenge we collectively face. With our involvement in dairy farms we have an added responsibility to implement leading environmental practices to mitigate our impacts on this taonga (TRoNT, 2016b, p. 11).

This resulted in the 2016 generic goal, "our impact on the environment is sustainable across generations", with the specific action: "we will report on groundwater quality on our farms and put in place mitigation measures where possible to achieve target levels" (TRoNT, 2016, p. 12). In 2017

the monitoring aspect was addressed for three wells at one farm, which were all reported to be well within national regulations, but no mitigation measures were reported, nor the results from other farms. The specific action for 2018 is to continue to monitor groundwater quality and manage farms to minimise environmental impact. This was reported in 2018 but the specific goals and actions were already in a different format to previous years and only the improved levels were reported directly (TRoNT, 2018a). This finding illustrates a response to the criticisms outlined above around obligations from kaitiakitanga, where the organisation is responding to concerns of its role in environmentally detrimental practices from Ngāi Tahu Whānui, and reporting on active measures it is taking to exercise the kaitiakitanga obligation. However, details are vague, and reporting appears to be somewhat selective on the basis of existing activities perceived as positive. It would appear in this case that organisational accountability through reporting reconnects with grounded accountability to the extent that it can already claim to be upholding those values, rather than disclosing how it is failing to meet them and strategies to address this. This finding reinforces a long line of critiques within the reporting literature (see Tregidga, Milne and Kearins, 2018 for overview). In addition, the framework appears to be largely absent from the most recent report (TRoNT, 2018a), which contains similar content but is more consistent with past reporting and Ngāi Tahu 2025 than the Manawa Kāi Tahu framework. Perceptions around accounts will be discussed in the next section.

2.2.5. Perceptions of accounts

A handful of conversations concentrated on reporting as a mechanism for organisational accountability. It is clear from talking with staff and reading summarised reports that the intended users are Ngāi Tahu Whānui: "When we've decided to do something in the report, each time we've taken a step back to say how would a whānau member perceive this or… can they relate to it?" (BC). The language is clear, there are labels to explain certain accounts and there is an increasing focus on outcomes over time. However, some participants conversely suggested that they considered centralised communications to be "very controlled" (UV), "spin" (EF) and "propaganda" (HI).

Te Rūnanga Group reporting is seen as an evolving process and therefore feedback before, during and after the report preparation is considered important by staff. Feedback from whānau, other iwi, commercial partners and other sustainability report preparers was sought during the Manawa Kāi Tahu framework design phase and since the release of the report. This report is the means of communicating the wider project led by the Chief Values Officer and team to integrate Ngāi Tahu values into commercial decision-making. Reporting was about "being transparent, being honest… telling things warts and all" (BC). Internally, staff are considering how to attract feedback from wider sources, particularly those who participated in the initial processes. Surveys and roadshows are being considered "but it's all being developed as we go… Our doors are always open, and we want feedback on things" (BC).

Within the organisation there was a minor concern that reporting was reactive rather than proactive from a staff member who was not directly involved in the report or values project. This participant

suggested that the report is encapsulating everything that is already being done, rather than saying maybe some things should not have been done or could have been done better. "We've already patted ourselves on the back about it. Somebody needs to sit down with us and go, do we grow it? Do we stop it? Are we wrong? How do we improve it?" (GH). Another participant outside of the organisation challenged the report when it came out because "there's nothing in here that shows what the outcomes have been for this and the benefit to Ngāi Tahu members has been" (JK). Here once again, accounts are required to emphasise the use value of activities, with specific and measurable outcomes that can be benchmarked against over time, rather than the organisation centric focus which emphasises the sustainable development of business activities. Although the long-term aspirations of the project seem to suggest that incorporating the framework, reporting and feedback process into decision-making is the intention, initial reporting is somewhat inconsistent in terms of measurement and outcomes.

However, the intention is to link the reporting in with both internal and external decision-making, "as the Group has evolved over the past 20 years there is an increasing expectation that kaimahi [staff] are undertaking their mahi [work] while being true to those values, and that these values are being upheld in all decision-making" (BC). This is referred to as 'living' the values rather than just giving them lip-service, which relates back to lived accountability: "On behalf of Ngāi Tahu I am pleased to introduce this report, which details how Te Rūnanga Group aspires to live and breathe Ngāi Tahu values throughout its operations" (Solomon, TRoNT, 2016b, p. 1). This language has resonated with some Ngāi Tahu staff members I spoke with, one sharing that "accountability… I guess it's just embodying the values. Ngāi Tahu values. Living with Ngāi Tahu values. Which at times conflicts with… …a commercial focus which isn't necessarily in keeping with Ngāi Tahu values" (CD).

Reporting is a necessary step in making the connection between what is said and what is done, organisational accountability and grounded accountability, and the commercial and cultural activities of the organisation and iwi so that these are all eventually one and the same. This finding contributes to the IP&A literature through an acknowledgement that 'Western' technologies can be harnessed and incorporated into a wider cultural 'Indigenous' perspective through a flexible hybrid ontology which maintains integrity instead of a rigid either/or dichotomy (Reid and Rout, 2018). However, the integration of enduring values needs to move beyond the realm of rhetoric into demonstrable changes in practice if the dichotomy is to be overcome. The contribution of this sub-section is to emphasise that this form of values-based reporting embracing duality and recognising the interconnected nature of culture and commerce is only useful in so far as it leads to a change in activities that have been deemed by the iwi to be out of line with Ngāi Tahu values. This contributes to the IP&A literature by identifying the distinction between reporting Indigenous values and practising Indigenous values. This is a crucial distinction when analyses often stop at publicly available reports of Indigenous values rather than grounded practices (c.f. Craig et al., 2018).

2.2.6. Summary of accounts

This section has outlined how Te Rūnanga Group reporting has evolved over time. From the initial vision of where the iwi was headed and how various institutions work together to head there, to its review and refocus. This initial vision was a clear statement of selfhood and hope was woven throughout that new technologies and an economic base could provide the means to aspire towards values and aspirations that the architects considered authentically Ngāi Tahu. Next, we saw how this vision was communicated in different forms and how this reporting reactively responded. The Ngāi Tahu 2025 document envisioned connections between grounded and organisational accountability through old ways and new means (Anderson et al., 2016). Finally, internal and external forces culminated into the most recent values-based framework, which attempts to show how values manifest into specific goals and actions rather than just broad aspirations. This framework manifests as enabling 'lived values' throughout activities, and recognises the interconnected nature of culture and commerce by drawing from a wider frame of cultural principles. These guide adapting forms while maintaining ontological integrity (Reid and Rout, 2018) or the Indigenous self (Simpson, 2017). The reports are beginning to enable a reconnection between grounded and organisational accountabilities, although it is too early to demonstrate how this reporting has materially affected decision-making.

However, it is still unclear how Te Rūnanga Group is going to reconnect organisational and grounded accountabilities. The accountability and transparency issues in the Manawa Kāi Tahu framework were not addressed in the 2016 and 2017 reports and the entire framework appears to be absent to date from the 2018 report. This suggests that the next challenge is to determine what a grounded accountability looks like from below, because it is the people who decide together what is Ngāi Tahu from the ground up, not a central organisation. This will be addressed in Chapters Six and Seven.

The contribution of this sub-section is to examine the use of accounts in reconnecting grounded and organisational accountabilities. I have drawn from conceptions of duality in the Indigenous studies literature (Reid, 2011; Simpson, 2011; 2017; Coulthard; 2014; Stevens, 2015; Reid and Rout, 2016; 2018; Anderson et al., 2017) and embedded these in the IP&A literature to overcome a tendency towards excessive essentialism. I have illustrated that while accounts are embraced as a useful means to communicate values and practices to a dispersed set of users, without the intimate relationship between obligations, rights, forums and reward/sanction, accounts alone cannot meaningfully enable a grounded accountability. Although I have engaged with accounting *by* Indigenous peoples rather than *for* Indigenous peoples, as called for by Buhr (2011), I have also uncovered the nuanced distinction between organisational and grounded Indigenous perspectives. It is argued that examining accounting by an Indigenous organisation is insufficient to understand Indigenous accountability. The next two sections will examine forums and mechanisms for reward and sanction to extend the investigation of reconnecting grounded and organisational accountability.

2.3. Forums

There are a number of forums provided by the organisation as well as Papatipu Rūnanga meetings, but a theme regarding the former was that these tend to be specific and controlled and the latter can be contentious spaces. Because there are so many hui, and each of them are organised by different branches of Te Rūnanga Group (Holdings, The Office, Te Rūnanga o Ngāi Tahu), Papatipu Rūnanga, and whānau trusts and other groups, these responses cannot be generalised. These are simply the perceptions of hui as expressed by individual participants. In this section I will begin to outline the constraints and enablers to grounded accountability through forums. I do so to introduce the fundamental enabler to reconnect grounded and organisational accountability – dialogic engagement (Freire, 1972; 1994; Bebbington et al., 2007). Dialogic engagement contains significant potential for practice and the IP&A literature, and this is most clearly expressed through the forum.

A Te Rūnanga Group staff member reflected on their engagement with whānau and Papatipu Rūnanga and considered the benefit it would have for both staff (particularly non-Ngāi Tahu) and whānau as well as the relationships between these groups:

> I don't know that too many Ngāi Tahu [subsidiary] staff have actually set foot on a marae. They wouldn't know what they'd look like… …there's such a big disconnect between what we're doing and how those results are reflected at rūnanga and marae level… …For want of a better term, they're essentially our shareholders, whānau, whānui, and we know nothing about them. Limited interaction. So it's a shame, it's definitely an area for improvement aye (CD).

Another staff member was slightly less guarded in a response to their engagement with Papatipu Rūnanga and whānau: "Fuck, we don't even talk to them. We don't listen. That's a problem". Although there are ample forums for the holding to account, these are not necessarily set up in a way to encourage dialogic engagement, "It's all about the centre talking. They're roadshows. 'Come and look at what we've done the last year'. Rather than do that, go down and say 'I work for [subsidiary], tell me what you think…' and then sit back" (GH). These participants recognise both the enabling potential of dialogic engagement with the iwi, where all parties benefit from engagement, while recognising the constraints of one-way engagement. These concerns were reflected by members I spoke with as a constraint to dialogic engagement. There was a perception from some that forums provided by Te Rūnanga Group were of a rigid nature and did not enable more dialogic discussion:

> Te Rūnanga o Ngāi Tahu will turn up and be able to state what it has done. There's no opportunity in that to make change… …Whenever you raise something in an open forum that's organised by Te Rūnanga or Papatipu Rūnanga you get a response, 'this is not the right forum', to shut you down and it's nothing more than that. And then no forum is ever created which they deem to be the right forum (JK).

This reflects Freire's (1972) concern that implementing change *for* the people is effectively *without* the people. Another member shared the perspective of official forums becoming more and more constraining to grounded accountability and provided an example:

> The annual tribal hui has stopped. It was hosted at each village around the takiwā [territory] and they had all the formal stuff on the first night and the rest of the weekend was discussions on everything including aspirations. Te Rūnanga changed the process and made it more formal where they presented and reported back and there was no flexibility. It got more rigid so no one wanted to host it after that. It's moved to the cities. It's basically just PR so villagers don't want to host anymore[37] (HI).

These participants, both inside and outside of the organisation recognise the enabling potential of dialogic forums, where value is accrued to both parties from committed engagement as they discuss aspirations and strategies together (Freire, 1972; Bebbington, et al., 2007). This parallels with the findings in Agyemang et al. (2017) that 'conversations for accountability' can align felt accountability with the needs of 'beneficiaries' towards co-constructing bottom-up evaluation tools. However, all of them also recognise the existing constraints to this, specifically, the inability for the organisation to resolve the teacher-student contradiction. The organisation sets the parameters within which discussions can occur, limiting the dialogic potential of the forum. This suggests that despite there being opportunities for forums around the accounts, if the forum is not two-way, it is still meaningless to grounded accountability. This finding supports the integration of dialogic accountability into the IP&A literature to emphasise the importance of Indigenous agency in engagement towards self-determination.

Within the organisation, there are staff members who are pushing for more recognition of Ngāi Tahu values in decision-making, but because of the various layers within the different arms of Te Rūnanga Group this can be difficult. For example, a staff member shared that:

> I've actively tried to enforce Ngāi Tahu values and it's been viewed as a foreign concept. There hasn't been a framework in place to handle them accordingly. So when I voice my opinion, umm, it hasn't been received as it should be. Because those up the food chain don't know what that looks like or how to deal with it (CD).

This suggests that not only do organisational practices constrain external dialogic forums towards grounded accountability, but internal barriers are constraining internal change. In this case, the strength of grounded accountability over felt accountability, as developing values from the ground up rather than the organisation down, resulted in constraints when those within the organisation are unable or unwilling to engage with values different to their belief system. This suggests that the *hope* embedded within some agonistic dialogic accountability literature about those in power being open to different worldviews is easier said than done in practice (Bebbington et al., 2007; Brown, 2009). This is a constraint even in this case where the values are reported as central to the organisation, and once again highlights the importance of examining practices of Indigenous accountability beyond the reporting of Indigenous values. This same staff member, however, was hopeful about internal changes occurring, particularly those around the activities of the Chief Values Officer.

There are a number of constructive ways that the central organisation was working with whānau to support opportunities for hui. For example, one conversation brought up a youth rūnanga forum.

---

[37] This was reversed in 2017 when Ngāi Tūāhuriri hosted Hui-a-Tau 2017 but asserted their authority over the planning process (Tahu FM, 2017).

Members of one Papatipu Rūnanga who lived in Christchurch put together a group that was inspired by the Chief Values Officer at Ngāi Tahu Holdings who provided influence to initiate. The group is called Mako Hakerekere and is established to connect and organise outside of, but alongside, formal Papatipu Rūnanga meetings. This is to recognise that the "Paepae's [orators' bench] a bit lonely and we need to build some capacity in those roles" (EF), while providing a more conflict-free zone to build confidence. The participant who raised this was happy with the process, and hoped the central organisation would recognise that "people are hungry for it" (EF) and put resources behind establishing more such groups. This recognises the enabling role that the centre can play in facilitating new forums for grounded accountability outside of the formal structure of the organisation to build capacity from below without implementing authority from above. This finding is salient for the IP&A literature because it recognises that the enabling potential for an Indigenous organisation to facilitate grounded accountability can be as simple as using influence to encourage others to set up their own dialogic forums and then stepping back. This brings together the themes of dialogics and (d)evolution which will be discussed in more detail in the next chapter.

The forums available can be dialogic spaces, they can be contentious spaces, and they can reinforce one-way, top-down engagement. Some are formalised and based on Western democratic and corporate governance, some are based on tikanga Ngāi Tahu, which are formalised in their own way. It is clear that Ngāi Tahu Whānui, Te Rūnanga representatives and staff all recognise that there is work to be done in providing forums to enable more dialogic deliberation in the holding to account. The contribution of this section is to illustrate the enabling potential of a dialogic forum for grounded accountability, but within structural constraints. These structural constraints are the distance of the organisation and its processes from the ground and grounded accountability processes. This is effectively a conventional top-down versus bottom-up conflict as demonstrated in the NGO accountability literature (Unerman and O'Dwyer, 2008; O'Dwyer and Boomsma, 2015). In addition, the nuance achieved by delving into the organisational processes rather than examining their accounts as accountability has unearthed additional sites of conflict which would be absent from analyses which did not engage directly with Indigenous Peoples. Once again, the dialogic and NGO accountability literature have proven useful to inform the IP&A literature by examining concrete practices of Indigenous accountability as an organisation and a community work together to inform practices of accountability with enduring Indigenous values. Progress towards this as well as aspirations from participants will be discussed in Chapter Six to address Research Question Two. The next sub-section will analyse the final and often overlooked aspect of accountability – opportunities for reward and sanction.

2.4. Reward and sanction

Social sanctions are a powerful mechanism of accountability within Ngāi Tahu the iwi, but the organisation acts as both a beckon and a boundary for social sanction. If there is one finding that can be generalised across those I spoke with, it is that 'getting told off by the aunties', or some

variation thereof, is a powerful motivator for accountability within the iwi and organisation. However, these options only go so far, are not always effective at the organisational level and can also lead to burnout for Ngāi Tahu staff. In this section I argue that the limitations of direct reward and sanction between the iwi and the organisation are a fundamental constraint to aligning grounded and organisational accountability. Because this mechanism is largely absent from the democratic, NGO and Indigenous accountability literature, this finding is salient.

The potential for sanctions within the iwi and the organisation was noted by those involved with the organisation who were also Ngāi Tahu. A concern about the potential of social sanctions tends to guide how those whom I spoke with make decisions. For example, OP tried always to be above reproach as a representative for Te Rūnanga Group and was open to correction or some sort of consequence if they could not live up to that standard set by whānau. UV shared this sentiment: "At the end of the day, if you do something wrong, the worst thing you can do is go back home or to the marae and get an ear bashing". And KL related this directly back to mana:

> If I burn my mana with the tribe, then I'm fucken dead, I'm gone. So I'm not gonna do that. So that's the clarity for me to go my highest obligation is to my people… …I don't ever want to compromise my mana for someone else's gain (KL).

Although the non-Ngāi Tahu staff members I spoke with did not have the same direct obligations to whānau, they recognised the importance of these extra obligations for Ngāi Tahu staff. "Perhaps because I'm not Ngāi Tahu, and don't have my own whānau in my ear so-to-speak, it's probably less complicated for me in a way" (BC). The potential for direct sanction (and reward) aligns the obligations of whakapapa and whanaungatanga embedded in the grounded accountability of the iwi with the organisational accountability of Ngāi Tahu staff members. Although these same obligations and sanctions do not necessarily apply to non-Ngāi Tahu staff members, which means those staff members are more accountable upwards to management and governors.

Rewards and sanctions can also be intergenerational in how they enable accountability within the organisation. One former board member reflected on advice their father had given when they were appointed to the table: "Remember what decision you make, because your mokopuna [grandchildren] will open the book, and what will they think of you? They will see if you are thinking of them" (DE). In addition, a staff member was pushing for particular policies within the organisation that their rūnanga deemed crucial: "If I didn't try and push what I'm trying to push… …around improving what is there and trying to fight against like degradation of mahinga kai then… then I think I would be held accountable by those that come" (NO). Here the intergenerational aspect of grounded accountability was being enabled within organisational activities by the potential of indirect rewards and sanctions through reputation among future generations for Ngāi Tahu staff members. This overcomes the inward focus of felt accountability by aligning organisational and grounded accountability through intergenerational sanctions within the iwi.

The downside to the use of social sanctions is that individual staff can be sanctioned by whānau for all the activities of the organisation. These put strains on existing grounded accountabilities as they are used extensively in place of organisational accountabilities:

> The reality is like, we can't do everything. And I don't think, in all honesty… TRoNT will ever be able to do it, it's just the pressure and demands that our people have for TRoNT to do things. It will always be too much. And it's good and bad because it drives a higher standard but at the same time, I think you get a lot of burnout from people, especially from iwi members who are trying their best (NO).

In addition, formal organisational regulations can constrain staff of Te Rūnanga Group from being accountable to their whānau and thus places the social sanction on the individual staff member rather than the organisation. For example, one participant recreated a hypothetical scenario they had used to argue against a policy:

> There's a policy statement about the use of vehicles – hire cars and company vehicles – where we were not allowed to have a third party in the car who is not a staff member for obvious reasons: safety etc., and insurance right? I said to them… 'Ok so I'm leaving a hui at my marae, it's raining, I drive past my auntie who's walking home in the rain. I'm not allowed to pick her up? She sees me drive past in the car and not picking her up. The phone rings. I get home and my mother's on the phone to me saying "why didn't you pick up your auntie?" "I'm not allowed to"' I suffer the consequences not them (JK).

Here we see how formal organisational accountabilities can directly conflict with informal relational accountabilities. The last mechanism for accountability that iwi and whānau have – the social sanction – gets placed on individual whānau members instead of the organisation, which is constraining these accountabilities. This breeds tension between whānau within the organisation and those outside of it, as well as mistrust between the organisation and the iwi at large. As a result, individuals become accountable for a structure that may be largely out of their control, which can alienate those individuals from grounded relationships of accountability. This supports an ideology that Freire (1972) warns against of ascribing individual responsibility for the perceived failure of structures which caused that failure.

Finally, if individuals are operating within these rules but not according to whānau expectations or standards, social sanctions are all that is available for whānau. One participant went as far as to suggest that some use the formal rules and structures of the organisation to insulate themselves from whānau or iwi based social sanctions. "At TRoNT the staff are not accountable to the people, they are accountable to their employers because it's easier… …they should be accountable to the villagers. But it's too hard… easier to be accountable to bosses" (HI). This participant suggested that the Te Rūnanga o Ngāi Tahu structure was struggling and democratic and legal systems were being used to maintain power. The participant contrasted the organisational accountability practices with the practices in their village. "I've been a CEO, we change the rules so we can stay in power, everyone does that. At home we can't!" Referring to this participant and their leadership, another argued that "he tries hard to respond within the constraints of living and life. That doesn't happen in the TRoNT world because there's lots of ways of ensuring accountability is not there." Contrasts between how whānau and rūnanga organise amongst themselves are used to critique organisational

accountability processes for constraining grounded accountability. This suggests that the inward focus of felt accountability regimes is still present within the organisational accountability practices of Te Rūnanga Group.

This section has illustrated not only the importance of social sanction within grounded accountability, but also the enabling and constraining potential that organisational accountability plays within these relationships. It has examined a characteristic of accountability largely absent from existing literature and highlighted the crucial importance of the opportunity for reward and sanction within a grounded accountability framework. The implications of this for the IP&A literature are to highlight the historical and contemporary constraining role played by the structures of the State, as well as organisational accountability processes in restricting the enabling potential of Indigenous values and practices towards self-determination. Once again, this supports the restoration of Indigenous agency in IP&A research to recognise both the constraining and enabling role for accountability towards self-determination. These cannot be analysed in isolation.

The organisation has been formed and engages in accountability practices based on a wide geographical and relational dispersal of membership where many whānau and Papatipu Rūnanga have maintained ongoing grounded accountabilities, but many have not. The organisation and all its branches (The Office, Holdings, Te Rūnanga o Ngāi Tahu, Papatipu Rūnanga) and the iwi with all its layers (whānau, hapū, iwi and to an extent also rūnanga) thus exist within different contexts, which require different relationships of accountability. When these branches and layers need to engage with one another, which is often, this becomes difficult. The difficulty is illustrated by the relationship between organisational accountabilities, which are necessary in certain contexts, and grounded accountabilities, which are necessary in others. In some cases, the former enables the latter, but in others it does not or constrains it. Despite this, it is clear and unanimous, that all of these require a different more nuanced and relational form of accountability than a corporate shareholder, NGO beneficiary or democratic constituent framework can provide.

3. Summary of Chapter Five

This chapter set out to address Research Question One: In what ways and why is accountability understood and exercised within Ngāi Tahu? Do these constrain or enable grounded accountability? Section One explored understandings of accountability which represent contemporary contextualised manifestations of the original instructions of grounded accountability (Reid and Rout, 2016). In this section it was revealed that within Ngāi Tahu, the iwi, and its constituent whānau, hapū and to an extent Papatipu Rūnanga, accountability was predominantly understood through whakapapa relationships with one another in specific places within the natural environment. In this case, intergenerationality collapses into relationships of place with obligations to past generations for establishing existing circumstances, and to future generations to establish better future circumstances. This was termed Ngāi Tahu grounded accountability, although the practices within

which these understandings of obligations manifest differ across contexts. In grounded accountability, rights and obligations, mana and whakapapa are intimately interconnected with accounts, forums and sanctions. The concept of felt accountability (O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) was extended and a nuanced perspective of the enabling potential of Indigenous accountability relationships in a contemporary context was developed to contribute to the Indigenous Peoples and accountability (IP&A) literature.

Section Two explored whether the organisational practices of accountability within Te Rūnanga Group and between the organisation and the layers of the iwi constrain or enable grounded accountability. Each of the characteristics of accountability identified in Chapter Two were explored, and it was found that within these there are some practices which enable grounded accountability such as reporting according to a set of values, and social sanctions which align with organisational sanctions, and some practices which constrain accountability, such as monologic forums and accounts that maintain top-down hierarchies. This is because some of the original instructions of accountability have been transmitted into the organisation, and others have not. It is argued this is because of the disruption of Ngāi Tahu grounded accountability described in Chapter Three. In the contemporary context, however, new practices of organisational accountability are necessary given internal and external challenges. This leads to the need to reconnect organisational accountabilities and grounded accountabilities so that they run in parallel and do not constrain one another, but work together when necessary. I argue that the key to enabling this lies in duality, dialogics and (d)evolution. Exploring how these concepts can enable grounded accountability is the subject of the next chapter.

The contribution of this chapter is two-fold. Firstly, I engage with the NGO accountability literature by examining grounded accountability, the extension of which initially overcomes the shortcomings of felt accountability which lead to an inward focus (c.f. O'Dwyer and Boomsma, 2015). However, I found that in practice the concept of grounded accountability is somewhat more complex when scaled up, and leads to similar shortcomings exposed in the NGO accountability literature (Unerman and O'Dwyer, 2008; O'Dwyer and Boomsma, 2015; Agyemang, et al., 2017; O'Leary, 2017). An important departure from the NGO accountability literature is that Ngāi Tahu the iwi and Ngāi Tahu Whānui are not the 'beneficiary' of Te Rūnanga Group. The organisation was born out of The Claim and its settlement, which was carried through generations by Ngāi Tahu. The organisation serves the iwi and manages the collective assets in a manner deemed appropriate by the iwi. These obligations extend far beyond conventional corporate, democratic or beneficiary models. The enabling potential of grounded accountability is that the values and practices of the organisation are developed and implemented *from below* by the iwi, rather than *from above*, within the organisation, but internal and external constraints still exist in practice. Finally, O'Leary (2017) extends the concept of accountability to include the 'promise' inherent in the practice, and I include this promise with a corresponding obligation that encourages mutual and reciprocal grounded accountability. O'Leary

(2017) focuses on the role of accountability in the self-determination of individuals given by an organisation. I extend this to the self-determination of individuals taken together from below.

Secondly, I take this complex analysis of the enabling and constraining potential of grounded and organisational accountabilities and embed it into the IP&A literature. The disruption of the intimate relation between obligations, rights, accounts, forums and sanctions from dispossession constrained the ability for Ngāi Tahu to self-determine these processes over time into contemporary contextualised practices. Specifically, the organisation that emerged out of settlement has been successful in many areas, but not necessarily in enabling grounded accountability. The contribution of this finding to the IP&A literature is that the powerful language of grounded accountability through enduring Indigenous values which are upheld as the enabling potential for accountability (see e.g. Gallhofer et al., 2000; Craig et al., 2012; Craig et al., 2018) are more convincing in theory than the concrete practices of these values within contemporary organisations. This section provides a practical analysis of the role of accountability within Indigenous communities pursuing self-determination in a contemporary context. This section confirms the basic argument that the enabling potential for Indigenous accountability must be examined by privileging Indigenous agency within the reality of structural constraints.

Drawing from Ngāi Tahu authors (O'Regan, 1991; Stevens, 2015; Stevens, 2018), it was argued in Chapters Two and Three that a fundamental aspect of Ngāi Tahu agency is the capacity for dynamic adaptation. This dynamic adaptation is ongoing. The constraints discussed in this chapter were identified by engaging with participants during critical self-reflection, and out of this critical self-reflection, ideas and solutions to overcome identified constraints emerged. These ideas and solutions were consistent with duality, dialogics and (d)evolution, and drawing from these to enable grounded accountability in a constrained context is the subject of the next chapter.

Chapter Six: Towards a grounded accountability: Duality, dialogics and (d)evolution

This chapter will address Research Question Two: How do duality, dialogics and (d)evolution enable grounded accountability and is it possible in this context? A number of ways in which Ngāi Tahu and Te Rūnanga Group are reconnecting organisational and grounded accountabilities will be described. In Sections One and Two I provide an overview of how duality and dialogics emerged from empirical materials, predominantly through the expectations of accountability which whānau and staff have for one another. In Section Three I introduce (d)evolution as a theme in beginning to reconnect organisational and grounded accountabilities.

The contribution of this chapter is three-fold. Each theoretical contribution of duality, dialogics and (d)evolution will combine to overcome the limitations of prior Indigenous Peoples and accountability (IP&A) literature and contemporary Indigenous praxis. Duality (Reid, 2011; Simpson, 2011; 2017; Stevens, 2015; Coulthard, 2014; Reid and Rout, 2016; 2018) overcomes the constraint presented by excessive essentialism (c.f. Greer and Patel, 2000) which fixes Indigenous beliefs and practices in a pre-colonial past and restricts the potential for dynamic adaptation. This in turn restricts the agency of Indigenous Peoples. As will be made clear, the capacity for dynamic adaptation is itself an enduring Ngāi Tahu practice. Dialogics (Freire, 1972; 1994; Bebbington et al., 2007; Brown and Tregidga, 2017; Ruckstuhl, 2017) restores agency at two levels through accountability as a promise towards self-determination (O'Leary, 2017). Firstly, in collective struggles against the State and secondly, in engagement between the various layers of Ngāi Tahu and the organisation to recognise self-determining authority. Finally, (d)evolution recognises that authority, and therefore accountability, emerges from the land below in struggles for self-determination. This extends previous approaches which examine organisational practices as synonymous with accountability practices of Indigenous communities (c.f. Chew and Greer, 1997; Craig et al., 2018). When accountability promises self-determination, it firstly has to be taken by the agents of that self-determination but must also reflect the grounded accountability practices of the culture seeking change (Freire, 1972). These three interconnected theoretical perspectives restore the agency of Ngāi Tahu in the pursuit of self-determination. They present an enabling role for accountability within structural constraints.

1. Duality

> The tikanga is take it, use it, and be Māori (JK).

Within a contemporary context at the colonial-capital nexus, adaptation to internal and external pressures, while maintaining a sense of self, is a survival strategy. Survival is the beginning of resistance. Te Rūnanga Group was established as an organisation tasked with driving the self-determination aspirations of Ngāi Tahu. Over time it has become clear, however, that the structure is not necessarily accountable to Ngāi Tahu Whānui (collective of individuals who descend from primary hapū) and cannot incorporate Ngāi Tahu whānau (extended family) – the cultural, social and

economic base of Ngāi Tahu – into its framework. Therefore, the decolonising process towards mana motuhake is in a constant state of transformation. This section will explore that transformation through the lens of duality (Bhabha, 1994; Escobar, 1995; Reid, 2011; Coulthard, 2014; Stevens, 2015; Simpson, 2017). The contribution of this section is to extend the theorising of Greer and Patel (2000) who highlight the importance of different value sets within a settler-colonial context but set these worldviews up as either a clash or a mono-directional relationship of domination. Instead, duality through orthodox traditionalism suggests that Indigenous values and practices can endure to maintain an 'Indigenous self' even as forms change (Coulthard, 2014; Reid and Rout, 2016; Simpson, 2017).

Reid and Rout's (2016) study investigates how reactionary traditionalism has driven the development of Te Rūnanga Group's structure and activities. Evidence of a rigid culture commerce dichotomy emerged in interviews. For example, a staff member made a critically reflexive suggestion that in their department they tend to ask the question "how do we position culture over there, and keep it away from us?" (GH). Other grassroots participants regularly distinguished between cultural and commercial activities of the organisation and reinforced the dichotomy between cultural and commercial competence. This is the danger of the internalised state-based structure of the corporate beneficiary model. While maintaining a distinction between the distribution arm which predominantly deals with culture and the Holdings Corporation which predominantly deals with commerce, the structure is effectively saying both that Ngāi Tahu commerce is void of culture and Ngāi Tahu culture is not commercially viable, neither of which hold in practice. The underlying implication of this is that the State-sanctioned model of Te Rūnanga Group refuses to recognise Ngāi Tahu culture as a mode of life which acknowledges the intricately interconnected social totality of economic, environmental and social relations. Subversively this means at the time of settlement, the State was reluctant to enable Ngāi Tahu to operate in a self-determined framework outside of colonial state sovereignty and capitalism (Mikaere, 2011; Coulthard, 2014). This structure has been internalised by some staff and some membership but there are others who actively reject this essentialised dichotomy.

A number of those I spoke with were open to new ideas, processes and technologies, and were concerned about the potential for the reactionary traditionalism in developing systems of accountability described by Reid and Rout (2016). "It's easy to look at other cultures and dismiss what they've got to offer – say 'that's not from here'" (JK). "I think sometimes by not engaging with outsiders, TRoNT might miss out if there is resistance to doing that because it's really good to get new voices, and new people" (FG). Two participants took an approach to their work more in line with the flexible hybridity of the Māori worldview described by Reid and Rout (2018). "I find that really useful – to have a broad understanding of what's going on but also to be really clear about how and what's special, and unique, and uncompromising about our own cultural context" (KL), "It's easy to dismiss something because it's the other but what our ancestors were geniuses at, is taking the good bits and using them" (JK). These participants are open to new ideas and processes but try to view

them through what they consider to be a Ngāi Tahu lens and engage with this critically. This is not reactionary traditionalism but more in line with orthodox traditionalism (Hogan, 2000; Reid, 2011). Indeed, the rapid and effective adaptation of ancestors to contact and early trade opportunities holds a place of pride among some Ngāi Tahu participants. These participants try and incorporate the capacity for radical adaptation, that their ancestors displayed, to adjust to on-going change while maintaining a sense of self through a set of values considered authentic:

> Shit changes. And you deal with these things. Like we took on whaling boats straight away, we farmed, we were more than happy to trade, we saw the benefit of it. But at the same time, we kept those values and all of those processes that we used to deal with situations. Like the concept of mana is still right there. People don't really talk about it much, but people will understand like… 'oh you've got mana' (NO).

Here the concept of mana and 'those values' represent an individual and collective self-recognition of enduring pre-colonial traditions. These may manifest in different forms as a response to external changes in society but are still central in Ngāi Tahu belief systems, motivations and socio-organisation. It is an orthodox traditionalism and has evolved and adapted over time to meet different community needs but has remained critical in Ngāi Tahu resurgence. In addition, the sense of pride in the ability for ancestors to adapt during the contact period has been internalised into a strategy of selfhood to embrace the ability to "evolve, adapt and grow" (Stevens, 2015, p. 64) albeit in a critical way:

> How do we aggressively learn and adapt? Because those are competencies where no matter what change occurs, we have a better survival mode in terms of… we can handle and adapt to those changes… …because the illusion of perfection… it's just not gonna happen (KL).

The contribution of this sub-section is to recognise that rather than a set of fixed pre-colonial practices, characteristics or traits, a defining characteristic for Ngāi Tahu is the capacity for dynamic adaptation (Stevens, 2015; 2018). This suggests that some of the fixed and somewhat binary categories presented in the IP&A literature, which obscure the potential for Indigenous adaptation while maintaining a sense of self, can be updated to include adaptation as an important Indigenous value or practice. However, when contextualised as such this ignores the reality that this adaptation is not always voluntary and in many cases in recent history has been a response to colonial constraints.

The discussion so far has been internal Ngāi Tahu accountability relationships, but in many instances the State still constrains the ability for Ngāi Tahu to turn values from words into actions. This represents a constraint to self-determination. For example, in relation to their engagement around a project to protect mahinga kai (food gathering practices) one participant shared that:

> When you're talking about kaitiakitanga, which is right up there in the RMA, and also rangatiratanga, if you were to practice those in like their true form… First of all, with the uncertainty of the effects and the detrimental impacts that are known from [project], you would say no to it, because you know it's going to affect the mauri of the harbour and you know it's going to be detrimental to mahinga kai. So as kaitiaki you say no, stop it, and with rangatiratanga you'd actually have the authority to say, no it's not happening. But… we don't (NO).

Ruckstuhl, Thompson-Fawcett and Rae (2013) support this idea and argue that because of the Crown's restrictions on rangatiratanga aspirations "the most appropriate way of exercising contemporary kaitiakitanga is through partnership, for example, partnership with central and local government and environmental agencies" (Ruckstuhl, Thompson-Fawcett and Rae, 2013, p.16). In the current structure, Ngāi Tahu values can only be practised so far until they are constrained by external forces. This is a manifestation of the Crown's refusal to recognise Ngāi Tahu culture as a mode of life because it still maintains Ngāi Tahu taonga, land and resources open to extractive, ecological exploitation. This has the potential to constrain the self-determination of Ngāi Tahu grounded accountability but can also be used as a scapegoat for inaction or broader cultural and value conflicts (Prendergast-Tarena, 2015).

In contrast, there are external institutions which many Ngāi Tahu believe that they have or could benefit from. In documentary materials there are frequent references to use of the Court system, including the Privy Council (TRoNT, 2007), influence with Cabinet (TRoNT, 2002), the United Nations (TRoNT, 2004), district and regional plan hearings and various pieces of Crown legislation (TRoNT, 2015). This comes back to the internalisation of adaptation over time as Ngāi Tahu use the institutions sanctioned by the State, sometimes against it, to demand accountability. This is described by one participant as the certainty which British legal frameworks gave when settlers were increasingly becoming a nuisance for Māori:

> I think that's what they were looking for when they asked for a Treaty… I think our old people were genuinely intelligent, saw what was coming and thought that there was a system here that could perhaps help save the day (QR).

This is an indication that from contact onwards, Ngāi Tahu leadership did not engage in the wholesale rejection of external technologies and institutions but were able to self-determine, for a time, which institutions would enable them to continue to flourish and to hold their new guests accountable. Therefore, within the ongoing Treaty-based settlement framework, tino rangatiratanga is about being able to self-determine which of the Crown and global economic institutions enable Ngāi Tahu aspirations to flourish, and which institutions Ngāi Tahu are able to reject as constraining. Embracing duality to reconnect grounded and organisational accountabilities and bridge the culture commerce dichotomy is intimately tied with self-determination. This contribution highlights the limited potential for examining the constraining and enabling potential for accountability in isolation from one another, and from self-determination, within the IP&A literature. Agency has been exercised throughout but this is constrained in different ways over time to this date, limiting the practice of grounded accountability.

1.1. The culture commerce dichotomy

The false culture commerce dichotomy that this research seeks to overcome by drawing from duality is still present in this case although not to the same extent as in the literature. In this section I will discuss the culture commerce dichotomy, how this manifested into understandings and practices of accountability and how some Ngāi Tahu people are seeking to overcome this divide. I highlight the

potential for duality in overcoming excessive essentialism in theory and practice. Specifically, I contribute to the IP&A literature by drawing from Indigenous authors who have theorised duality through orthodox traditionalism or related variations (Reid, 2011; Coulthard, 2014; Stevens, 2015; Simpson, 2017) to extend Greer and Patel's (2000) theorising of the enabling and constraining potential for Indigenous values in accountability.

Cultural and value conflicts are a result of the rigid dichotomy created by reactionary traditionalism, which maintains a separation between commercial and cultural aspects of accountability rather than seeing both as culture:

> You've got the people who are completely and utterly in touch with the land. But whether it's what they look like, or whether it's how they talk, or what degrees are hanging on their walls at home, they don't get taken as seriously… …there definitely is a disconnect that we've adopted a system of what we see as important, which is generally based around money… ...But then there's, y'know, ground level, literally ground level who don't value that… …but because they haven't played that game a little bit they haven't got the voice that they should perhaps have. So I think there's definitely a disconnect and I think that disconnect is increasing… …and we've gotta value everything right? Like we absolutely don't wanna go back the other way. You've gotta have all those voices. But I think at the moment… …it's a bit more heavily weighted in the business… …side of stuff (ST).

This dichotomy is not just perceived as metaphorical, it has material implications. One participant expressed concern about the sale of land for profit "we're selling all the land off to Pākehā… it's like drug addicts. They just need that instant cash all the time". O'Regan (2017) echoes this concern in a reflection of the settlement twenty years on:

> To be rich and landless is a reasonable aim for a Pākehā investment trust. It can never be a sufficient ambition for an indigenous people seeking to recover their mana in their ancestral territory. Mana whenua needs some whenua under it (O'Regan, 2017).

The conflict that this participant and O'Regan (2017) are describing is between an approach that leans toward the exchange value of land rather than the intrinsic use value of land for relationships within a grounded accountability framework. The participant's concern is that the commercial values were dominating the cultural values. In this conceptualisation, the Yin and Yang framework developed within accounting research (Hines, 1992; Greer and Patel, 2000) is useful as it shows the lack of balance between the value systems. However, as will be shown next, these need not necessarily be presented as binaries in a zero-sum game.

There were a number of comments made by those seeking to overcome the culture commerce dichotomy within the organisation:

> We've still predominantly got Western short-term incentives. So we're rewarded on 12 monthly business cycles. It's out of kilter with long-term intergenerational aspirations of Ngāi Tahu. So where we're dealing on 12 monthly cycles… I guess the lifetime of a Western business is I dunno maybe 50-60 years. We're, gee, we're 5-6 hundred years so it's a totally different mind-set (CD).

This is indicative of the feeling of the staff I interviewed. They feel constrained by the incentives they are given and hope for guidance towards new models which reflect Ngāi Tahu grounded normativity, and accountability processes which follow from this. Leadership which has already embraced the interconnectedness of commerce and culture is necessary to overcome the dichotomy within the

organisation and implement processes to enable this. It appears that this is becoming a more prominent position in the organisation and is culminating in the release of the Manawa Kāi Tahu report, a large turnover of key members of the Board, Holdings and the Office and the hiring of a Chief Values Officer to lead these programmes. One participant was hopeful regarding this:

> But when you look at it and go, well what does that[38] require? That requires cultural leadership with cultural confidence. It's a cross-disciplinary issue. I think we're really lucky with our CEO because she is grounded in community but is really savvy in terms of management. And I think the GMs are great too. They know our culture, they know who we are, and are savvy executives as well. So it's that mix of skills, so I think we've got great leadership. I think that it's just going to take time (KL).

Two contrasting perspectives on the culture commerce dichotomy and the ability to embrace duality in its resolution are that "TRoNT is complex because it is a business entity with a cultural philosophy at its core. And that's really fascinating. But it's also what gives me confidence in it" (PQ) and "the next value set is the corporate theocracy that has been created which now dominates culture. It determines what it's going to spend our money on" (JK). It is then difficult to say whether commerce or culture is dominating decision-making but clear that there is a tension between them which needs to be resolved. A participant who initially raised the idea of duality described the issue as follows:

> There's a dual thing going on, because that[39] needs to go on and be strengthened and strengthened but at the same time we do need good brains at the top to make the money to allow the machine to keep increasing to allow it to happen (QR).

The flexible Māori ontology provides a broad moral framework that does not discredit subjectivity or reduce socio-ecological systems to market value (Reid and Rout, 2917). It is useful in bridging the culture commerce dichotomy which is constraining relationships of accountability within Ngāi Tahu at present. In embracing this flexible hybrid ontology in decision-making at the organisational level, staff may be better able to bridge the dichotomy. Decisions can be made not only based on explicitly codified, commercial incentives but in an overall analysis of whether the decision will enable affected whānau to better engage with the socio-ecological systems affected by the decisions (Reid and Rout, 2018). For example, will this commercial decision enable whānau to enhance grounded accountability and existing relationships between one another and the land? In this way, commercial decisions become culturally accountable, and while this is somewhat more complex than this paragraph would suggest, there are staff and whānau working on this presently and this will be discussed in sub-section 2.5. The contribution of this section is the duality present in the orthodox traditionalist approach inherent in these participants' strategies for engaging with the world. This approach overcomes the excessive essentialism present in theory, and manifested in practice and presents an enabling approach for accountability within existing structural constraints.

---

[38] Here 'that' is referring to a discussion of Michael Stevens' (2015) idea around the first commercial impulse of Indigenous Peoples being able to become more like themselves.
[39] Here 'that' refers to the 'groundroot' knowledge, or grounded normativity of fishing in this example.

1.2. Wayfinding futures

> We must continue to be the best stewards of Ngāi Tahutanga, while opening the door to integrate and normalise innovative, creative thinking, as this is what brings us the richness of diversity – Arihia Bennett, CEO Te Rūnanga o Ngāi Tahu (TRoNT, 2016b, p. 18).

Duality through practices which self-consciously draw from an enduring set of values to radically adapt to new challenges is an important part of Ngāi Tahu identity. It enables Ngāi Tahu to be more Ngāi Tahu as new ideas and technologies are adopted to embrace enduring values and practices (Stevens, 2015). This approach of old ways and new means (Anderson et al., 2016) has the capacity to incorporate new technologies into a wider cultural frame to recognise that culture and commerce are not a distinct dichotomy but can be integrated within a set of enduring values which take new forms (Reid and Rout, 2018). This overcomes the false dichotomy so that they are both simply culture (Coulthard, 2014). This was evidenced in the evolution of reporting described in the previous chapter.

The contribution of this section has been to illustrate the potential of an embrace of duality to overcome a conceptualisation of Indigenous and Western values as a dichotomy. Greer and Patel, 2000) make a welcome contribution by recognising that, firstly, different value systems within nation-states are crucial to recognise, and secondly, that 'Western' values can dominate 'Indigenous' values and effectively constrain Indigenous development. This thesis has extended this framework by drawing from Indigenous theorists (Reid, 2011; Coulthard, 2014; Stevens, 2015; Reid and Rout, 2016; 2018; Simpson, 2017) to recognise the potential for these knowledge and value systems to co-constitute one another, and specifically for a flexible Indigenous ontology to incorporate technologies into a holistic frame while maintaining an Indigenous self. Overcoming the culture commerce dichotomy is both a means and an end to enabling grounded accountability, and to continue to dig deeper islands of Indigeneity and independent authority – mana motuhake (Paora et al., 2011; Simpson, 2017). It is important to centre this capacity for adaptation in wayfinding futures (Stevens, 2015). "It's a live conversation isn't it?" (OP), "I don't think there is an end to the journey" (BC), "it's new ground we're carving out. Finding our feet as we go" (CD). The fixed nature of Indigenous belief systems presented in prior literature has limited the potential for this wayfinding approach, and the lack of Indigenous agency has obscured the role of self-determination as enabling within constraints. It is critical that communities are able to self-determine this wayfinding, together from below, through dialogical processes (Freire, 1972; Sen, 1999). This is the subject of the next section.

2. Dialogics

This section draws from empirical materials, the Māori concepts of ako and manaakitanga and Freire's (1972; 1994) theory of dialogic action. It does so to explore the potential for ako and manaakitanga to enhance dialogic engagement and reconnect organisational and grounded accountability. The belief and practice of accountability as a reciprocal relationship, the value-added

for both parties through ako and dialogic engagement, and the importance of manaakitanga and dissensus for accountability in Ngāi Tahu organising will be explored. By drawing from ako and manaakitanga to confront new challenges, duality and dialogics come together as means and ends to overcome prevailing issues. This is driven by the belief that Ngāi Tahu people are the agents of their own social change. This agency manifests in different ways, through all of the above, but if self-determination is the goal then this self-determination must be taken by the people and not given. The contribution of this section is to draw from dialogic theory (Freire, 1972; 1994) to centre the agency of Ngāi Tahu, including engagement between the iwi and the organisation. This agency has largely been obscured in the IP&A literature (c.f. Hooper and Pratt, 1995; Neu, 1999; Hooper and Kearins, 2003) limiting the potential for change from below.

2.1. Relational dialogic accountability

It has been established that the grounded normativity of Ngāi Tahu socio-economic organising is based on democratic ideals through the high visibility of face to face engagement and deliberation, with which the story of accountability began (Day and Klein, 1987). However, a consequence of the disruption of grounded normativity, particularly throughout the institutional layers of Te Rūnanga Group, where commerce and culture have been divorced, is a lack of dialogic engagement in practice despite its presence in design. For example, Tā Tipene O'Regan (2017) suggests "the original model was that every second meeting was a wānanga [education forum], led by people coming in to talk to us about topics like fisheries, Māori tourism, and managing a treasury unit… …I think that should be a regular process, to discuss the things that the people at the table need to know" (O'Regan, quoted in Brankin, 2017). This intended practice was a commitment to Freire's (1972) common sense and Coulthard's (2014) grounded normativity in organisational processes. It also illustrates commitment to ako in design.

A common concern whānau expressed in conversations was the role that Te Rūnanga Group staff played in designing, developing and delivering programmes without close consultation with those that the programmes were for:

> TRoNT doesn't necessarily need to offer the programmes, or what TRoNT might need to do is get out to [Rūnaka] and say 'what do you want? We've got a million bucks, what do you want to do with it?' And then 'how can we help put that in place?' But the staff gets top heavy up there and if they get sent out to here… …to do a programme and we don't know about it… there's a good chance that there won't be good vibes (QR).

Dialogic engagement was desired before programmes had been conceived because even consultation on how particular programmes would be delivered was a step too far without determining whānau needs and aspirations. Te Rūnanga Group staff designing and delivering programmes, despite the best intentions, fails to recognise people as the agents of social change. Even if these staff are Ngāi Tahu, which they often are, if they are designing programmes within the organisation and then delivering them to the people with minimal consultation this is not a dialogic process with commitment to ako. Dialogic engagement is about working *with* the people and not for

them (Freire, 1972) and ako is about teaching and learning simultaneously. The absence of 'good vibes' at the local level around programmes designed at the centre is a result of the failure of the subjects, whānau and staff, to meet and transform the world together through a shared language. Freire's (1994) warning that change can perish at the height of its power, if the people acquire that change rather than reinvent or recreate it, is of note. When discussing a programme implemented by the Office, which subsequently failed before implementation, a participant framed this as "the corporation couldn't mobilise the people" (HI).

There are two contributions here. The first is the potential for ako within Māori decision-making towards an enabling approach for accountability. This is yet to be theorised within the Indigenous Peoples or democratic accountability literature. However, it simultaneously reveals the constraints for this enabling approach when formal organisational structures are implemented over top of grounded practices, despite those practices being intended in the design. Identifying this constraint reveals the lack of nuance in the IP&A literature where representative Indigenous organisations are often made synonymous with Indigenous Peoples. This is likely a result of the lack of Indigenous agency in those methodologies, which leads to the homogenising of identities, practices and beliefs in publicly available materials.

A participant critically reflected on their own demands from staff because relationships of accountability are a two-way process:

> Do I treat someone who's serving me within that institution with dignity? Y'know, accountability is a two-way thing, are my expectations on them real? …my expectations can be outrageous!... But at the same time that's no excuse for the servant to raise a drawbridge (JK).

Once again, it comes back to accountability through relationships and commitment to ako. "And so there is this relationship and I suppose that's probably the key. We can, as an accountant, and a planner, we can find measures and mechanisms to act on, but, in Te Ao Māori we're working through relationships" (JK). Dialogic relationships require a foundation of love, humility and hope, and without these, efforts can become sterile and bureaucratic (Freire, 1972). With the disruption of grounded normativity, dialogic relationships within Te Ao Māori are crowded out by the formal mechanisms within the corporate/democratic form: "The corporate theocracy disassociates personality and reduces, it's a reductionist model… …I think understanding the relationship between the parties and its dynamics will be the key to identifying accountability mechanisms and ways of measuring them in a dynamic…[way]" (JK). With the foundations of love, humility and hope, dialogue between subjects becomes a horizontal relationship of mutual trust (Freire, 1972) and these features are present in grounded pushes for ako.

At a practical level, this lack of ako and dialogic accountability has material consequences:

> I've been guilty of it [not listening] – when we did that [project] we put in place a local working group… …and we probably didn't talk long enough. So when we implemented it, we just spent years of people going 'it's wrong, it's wrong', and we went 'look, we have to do something…we need to learn to listen better' (GH).

Listening and mutual dialogic accountability has the potential to contribute to change driven from below, more in line with grounded accountability, and better outcomes from the perspective of the people *and* the organisation. Subjectively, this gives people a stronger sense of ownership in self-determination as well as, objectively, more effective outcomes from the perspective of the organisation. Without dialogic engagement committed to ako, top-down programmes struggle for legitimacy and organisational practices crowd out grounded accountability. This finding contributes to the IP&A literature by revealing the enabling potential of ako, within the constraining realities of contemporary organisational form. The nuance between Indigenous Peoples and Indigenous organisations has been revealed by restoring agency in the methodological and theoretical approach.

2.2. Value-added

Several conversations touched on the theme of the value gained through engagement. There can be a perception within the organisation that engagement with rūnanga and whānau is a cost, but some appreciate the value that it can add. For example, a staff member expressed that engagement had conventionally been about minimising cultural damage rather than maximising cultural flourishing and that this needed to change. According to this participant some parts of the organisation "treat rūnanga as a burden as opposed to an opportunity" (GH). Instead, this participant considered a key question to be "How do we make rūnanga value added?" Not in a sense of simply telling rūnanga they are valued but the organisation viewing rūnanga as adding value to activities. This illustrates a stronger commitment to ako and manaakitanga in dialogic engagement, and the potential for these concepts to overcome the culture commerce dichotomy by connecting existing sources of cultural and commercial authority. Engagement is not telling rūnanga what the organisation is doing, or within ako for teachers to teach students, but rather dialogic engagement is about the centre being able to add value to its activities by drawing on the grounded normativity of rūnanga. Within the ako metaphor, Te Rūnanga Group learns as it teaches and rūnanga teach as they learn. Value accrues to both parties through committed dialogic engagement in the spirit of ako to overcome the culture commerce dichotomy.

Another staff member shared these aspirations and reflected on the role of a non-Ngāi Tahu colleague:

> He's been through and understands the importance of making relationships. He understands, like, there's actually a lot of value that can be added, it's not a… tax… And so, he understands that it's not just the number of fish in the water… …if you're going to insult the fish in the water than you're actually insulting the hapū (NO).

This presents two related issues. The first is that the idea of relationships between people and land, through for example the concept of mauri, can be understood by non-Ngāi Tahu staff willing to take the time to learn. The second is support for Bakunin (1990) and Freire's (1972) advocacy for those with decision-making authority learning first and foremost from the people. According to Freire (1994), knowledge and change must proceed from common sense, for it is impermissible to attempt

to transcend common sense without starting with it and proceeding by way of it. Bakunin (1990) suggests that life develops out of its own inexhaustible depths rather than abstract reflections. If the grounded normativity of knowledge systems at whānau and rūnanga level – including kaumātua (elders), kaitiaki (stewards), rangatahi (youth), etc. – are considered as the 'common sense' in Freire's position, then the culture commerce dichotomy can be overcome through dialogic engagement between those with cultural and commercial authority. This can continue until the point that these are one and the same. Some participants reflected that this point was getting closer with more people considered both culturally and commercially competent holding organisational roles.

These staff members respect the value that dialogic engagement with whānau and rūnanga can contribute, particularly those engaged in Ngāi Tahu grounded normativity, to overall iwi and Te Rūnanga Group development. Accountability within Te Rūnanga Group therefore begins first and foremost by actively listening to Ngāi Tahu whānau/hapū/rūnanga and considering the value that this dialogic engagement can add to the process of accountability. This finding suggests that the dialogic potential of Māori engagement requires contemporary contextualisation to maintain relevance. Engaging directly with participants has revealed this disconnect between Indigenous values and contemporary practices, which is sometimes glossed over in enabling approaches to Indigenous accountability.

2.3. Dissensus

There was also a suggestion about employing dissensus and disagreement towards dialogic decision-making:

> Look at the power of disagreeing as well. It's powerful, because in that sits the subconscious. Y'know… 80% of an iceberg is underwater. So the substance of our people lies in the unknown, hidden. Unlocking that through the power of disagreeing, turning around consensus politics… Away from the consensus to the power of minority reporting and having a different view (JK).

Embracing the power of disagreement and dissensus away from the politics of consensus is a nod to ongoing discussions within the dialogic accounting literature. According to Rancière (1999) and Ruckstuhl (2017) politics and democracy are most evident at the point of dissensus. Democracy is therefore not a fixed state but a state of becoming. I argue that tino rangatiratanga and mana motuhake are also states of becoming. Because of the (d)evolving layers of decision-making authority over time, struggles for mana motuhake from a Ngāi Tahu perspective and democracy from a Rancièrian perspective are one and the same. The commitment in this quote to the power of dissensus in unlocking the substance of Ngāi Tahu people is effectively a reference for counting the uncounted. Politics is necessarily antagonistic to policing, or deciding who can say what, when, and who will be counted (Rancière, 1999; Ruckstuhl, 2017). The more that Ngāi Tahu whānau/hapū/rūnanga disagree with one another and the direction of Te Rūnanga Group, respectfully, the more the people are counted in the dialogic, decision-making process and the more value will be added to the journey. But disagreement can also be stagnating and polarising if removed from a framework embracing manaakitanga which maintains the mana of dissenting voices.

Ngāi Tahu grounded accountability theoretically facilitates democratic dissensus within a manaakitanga framework but, as was described in the forum section of the previous chapter, this dissensus can be stagnating. An additional suggestion for Te Rūnanga o Ngāi Tahu to embrace manaakitanga was:

> The role of minority reporting. Crucial. In some organisations, and I think it'd be good for this one, a group have the responsibility of creating a minority report against a decision. And having that come through also in information papers for decision-making where there's proper cost benefit analysis for one thing (JK).

It is important to discuss this recommendation with Firth's (1959) observation that "if a hapū disagreed with the majority of the tribe its spokesman would say plainly, 'ko te puta matou ki waho o tenei kōrero' – 'we will keep outside this decision'" (p. 376). The concept of minority reporting was present in pre-colonial Māori society, although the specific term 'minority reporting' has roots in the UK legal system. This is an example of a Ngāi Tahu citizen making recommendations for organisational governance by drawing from UK legal terms which represent concepts present in pre-colonial Māori society. This participant's suggestion therefore represents an original instruction of accountability to embrace the dissensus present in manaakitanga to evolve institutional practices (Reid, 2011; Reid and Rout, 2016).

The contribution of this section is to illustrate the democratic potential through dissensus embedded in the Ngāi Tahu practice of manaakitanga. In this case, manaakitanga is an enduring practice/value being drawn on in a contemporary context to align grounded and organisational accountabilities. This has implications for both the Indigenous Peoples and democratic accountability literatures. For the former, it highlights duality and dialogics as useful to consider Indigenous decision-making within settler-colonial contexts and for the latter it suggests there are practices embedded within Indigenous communities which can provide inspiration for democratic accountability.

2.4. Dialogics summary

This section has explored the existing and potential value of dialogic theory for reconnecting grounded and organisational accountability practices. In this case it is important to consider the Māori concepts of ako and manaakitanga as original instructions of accountability which can be drawn from in the contemporary context to enable dialogic engagement. There was a clear acknowledgement of accountability as a two-way process between whānau and staff/leadership underpinned by mutual relationships of trust, hope and love. When discussing a distribution programme, one staff member expressed that "if you are a bit disconnected then when that touch point happens it's a chance for us to reinforce, and just to show a bit more love. Show that aroha [love]" (LM). This process needs to be proactive and ongoing rather than reactive and occasional. This reconnects the dialogic practices of Ngāi Tahu grounded accountability to the organisational processes. Engagement is also not only for the benefit of whānau, but staff and leadership have a lot to learn from the grounded accountability of whānau relationships and in this way, regular and committed dialogic engagement through the concept of ako has the potential for all parties to learn together.

Finally, the substance of progress for Ngāi Tahu futures can be harnessed by dissensus underpinned by manaakitanga. All of these are present in Ngāi Tahu grounded normativity and to an extent present in the initial design of Te Rūnanga Group, but there is the potential for this to be integrated more thoroughly into the processes of accountability between Te Rūnanga Group and whānau/hapū/rūnanga to count those voices (Rancière, 1999). Dialogic accountability is not an every now and then, but an ongoing state of two-way dialogue, fuelled by dissensus which is necessarily antagonistic to policing (Rancière, 1999). This democratic potential of enduring Ngāi Tahu practices suggests that the lack of engagement with dialogics and democracy, which privilege the agency of those seeking change, in the IP&A literature is a shortcoming to be overcome.

The contribution of this section is twofold. Firstly, dialogic theory asserts that Indigenous Peoples are agents of their own change. This has too often been obscured in the IP&A literature as Buhr (2011) points out. Secondly, dialogic theory was drawn from to theorise relationships between the organisation and various layers of the iwi to recognise the importance of engagement in the pursuit of self-determination together from below. Dialogic theory (Freire, 1972; 1994) specifically extends the approaches which either obscure Indigenous agency (Hooper and Pratt, 1995; Neu, 1999) or assign agency to organisations without examining the relationships between those organisations and the communities they represent (c.f. Chew and Greer, 1997; Craig et al., 2018). Theorising within dialogic accounting (Bebbington et al., 2007; Tregidga and Brown, 2017) has proven useful in this contribution to the IP&A literature.

2.5. Projects combining duality and dialogics

In this section I will begin to directly address the second research question for this project exploring how duality, dialogics and (d)evolution can enable a better connection between organisational and grounded accountabilities. Here I focus specifically on two ongoing projects being developed by Ngāi Tahu which tend to be within the existing Te Rūnanga Group framework and seek to make this framework more accountable to the aspirations of Ngāi Tahu people through, among other things, duality and dialogics. The contribution of this section is to illustrate within the theoretical framework developed thus far how Ngāi Tahu people are seeking to ground the concept and practice of accountability within a contemporary context by drawing from old ways and new means (Anderson et al., 2016).

The Taonga Assets project is about identifying and protecting assets of significant non-monetary value to the iwi. It was identified in Ngāi Tahu 2025 that there was a need to "recognise that some assets have cultural significance for Ngāi Tahu Whānui and may not therefore be subject to the same earnings or investment criteria as other investments" (TRoNT, 2001, p. 44). The framework presently being developed has three categories of assets: restricted, strategic and unrestricted. This is seen as a way for Te Rūnanga o Ngāi Tahu to hold the Property subsidiary of Holdings 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" (OP). It is therefore an accountability mechanism which seeks to bridge the culture commerce dichotomy.

> Property… didn't have a framework to have that discussion or to even... …consider it in their business model. In fact they had the opposite of that. Incentives and all these other sorts of… …frameworks set up to actually encourage them to sell that, to develop it, to push it through the books before the end of the financial year, and that's pretty much what happened right? …The board didn't have the right, or the ability, to say 'look can we just put a hold on that for a bit while we progress through this conversation'. There was no forum for that conversation (OP).

> So what the board is seeking to do is say look we're seeking accountability in cultural, spiritual, we want to start… …to have the other cultural components and we want Property to have a framework within which to make those decisions (OP).

The Taonga Assets framework is thus being developed within the existing Te Rūnanga Group structure to recognise grounded accountability within organisational processes. There is an acknowledgement, and soon a mechanism, to recognise that market value does not account for the value that Ngāi Tahu whānau/hapū/rūnanga 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 Holdings to protect cultural integrity. Holdings staff can learn more about the cultural significance of taonga assets and how these have more value than that assigned by the market within Ngāi Tahu grounded normativity. This project therefore remains committed to ako in bridging the culture commerce dichotomy and is a contemporary contextualised manifestation of original instructions being implemented into a framework for commercial decision-making (Reid, 2011; Reid and Rout, 2016) The concept of taonga predates the colonial period (Craig et al., 2012). Here we see the integration of Indigenous principles into non-traditional commercial activities (Coulthard, 2014).

There is also an app being developed outside of Te Rūnanga Group by a collective of young Ngāi Tahu called IwiNet (TRoNT, 2017b). This is seen by developers and supporters as an opportunity which "gives voice from the grassroots level" to build forums for whānau "to participate and add value" as a two-way process "instead of just getting [information] in my letterbox" (EF). IwiNet is seen as a means to connect 'first gen' Ngāi Tahu with the iwi so that they can "take baby steps" (EF) to get involved rather than plunge headfirst into the charged Papatipu Rūnanga and iwi politics. However, EF was insistent that the app is not a substitute for traditional forms of communication but a tool to enhance the opportunity to engage with traditional forms. "Kanohi ki te kanohi [face to face] is the most authentic interaction you can have, so hopefully this is just a springboard towards interactions and it's just the platform that helps people get together" (EF). Once again this is an example of Ngāi Tahu taking and adapting new technologies available to facilitate within changing circumstances what is considered a more authentic form of Ngāi Tahu dialogic engagement. These Ngāi Tahu developers are embracing technology through grounded normativity to enable more dialogic engagement within Ngāi Tahu. This is a direct expression of Stevens' (2015) discussion on using technologies to be more Indigenous. However, at the time of talking the developers were struggling to get financial support from Te Rūnanga Group. They bring through Ngāi Tahu interns, speak te reo Māori in the workplace and foster cultural development as a by-product of their core business, which is also culturally relevant. But there is nothing reflected in commercial decision-

making frameworks to incentivise this. "They can go and spend their money with bigger companies that don't have a cultural component to their businesses, and... ...the iwi isn't held accountable to that". So once again, the culture commerce dichotomy is constraining grounded accountability towards more integrated cultural and commercial aspirations.

Both within and outside of the organisation there are projects being developed which embrace duality towards grounded accountability either between whānau and one another, whānau and Te Rūnanga Group or between the cultural and commercial authorities within the group. Some of these projects are more reactive than others but are also coming at a time of transformation both inside and outside of the organisation as Te Rūnanga Group responds and adapts to internal and external conditions, including whānau pressure from below. It is yet to be seen how either of these projects may enable grounded accountability through orthodox traditionalism in practice, but both represent different approaches to grounding the concept and process of accountability and transforming engagement with the global economy. These findings contribute empirical evidence of an enabling approach for grounded accountability within contemporary constraints to the IP&A literature. However, there is another step fundamental to grounding accountability – (d)evolution – and this recognises authority from below. This perspective represents a more radical departure from the present framework and is the subject of the final section of this chapter.

3. (D)evolution towards a grounded accountability

The final part of the research question yet to be addressed focuses on how (d)evolution can enable more connection between organisational and grounded accountabilities towards tino rangatiratanga and mana motuhake. It does not, however, articulate what these practices look like, because this has to be imagined on the land, by the community, in the community (Smith, 1999; Simpson, 2017). This section makes a more radical departure from the previous and begins to imagine possible (d)evolution processes to enable grounded accountability, including developing papakāinga. This is a necessary discussion because mana, and therefore accountability, flows from the whenua (land) below upwards. When the initial research question 'what do you imagine a Ngāi Tahu accountability to look like' was put to a participant advisor, their response was that they do not have to imagine what it looks like. They have it in their village.

The theoretical contribution of this section is to build on O'Leary's (2017) insights around accountability as a promise towards self-determination. This insight will be extended with Indigenous scholarship (Reid, 2011; Coulthard, 2014; Reid and Rout, 2016) to consider local conceptions of authority from below through mana. (D)evolution recognises grounded accountability as the promise of self-determination together from below. This conception extends the IP&A literature by clarifying the nuance between the organisation and the iwi and conflicting pulls between top-down and bottom-up authority. This is crucial to recognise for the IP&A literature which tends to homogenise these diverse groups and organisations under a single banner. This section is structured as follows. First,

I will articulate the concept of (d)evolution. This includes reasserting the importance of mana, mana whenua (those with authority from the land) and mana motuhake, the organisation as distinct from the iwi despite the accumulation of authority, the nuance between evolution, devolution and (d)evolution as well as diverse perspectives within the iwi around these concepts. Finally, I will discuss some practical paths towards (d)evolution from participants including an ongoing project driven from below with support from above to re-establish papakāinga on existing land.

3.1. Accountability from below

It is necessary to restate the importance of authority and obligations rising from the whenua below to mana whenua and the direct and ongoing relational accountability and decision-making which can occur at whānau and rūnanga level. This theme emerged from long discussions with participants and was outlined in the articulation of grounded accountability in a contemporary context in Chapter Five. This is critical because grounded accountability requires the recognition of authority from below – mana whenua exercising mana motuhake. Of particular importance in the contemporary context is the relationship of whānau/hapū with the Crown according to the Treaty:

> The Treaty, and principles if we use those terms, uphold the mana of whānau. The Crown has a relationship with whānau and the Treaty lays down the maintenance and protection, active protection, of the mana of whānau and the rangatiratanga of whānau. So there's our strongest stated accountable outcome – it's the relationship between the Crown and whānau (JK).

This interpretation acknowledges that Te Rūnanga Group is merely an intermediary for accountability relations between the Crown and whānau, The organisation forms relationships of accountability with the Crown and with the iwi, where the nested layers which coalesce into the iwi hold the rangatiratanga promised in Te Tiriti. Within this position, the organisation can either constrain or enable relationships of accountability between the Crown and whānau. However, as mentioned briefly in the previous chapter, Ngāi Tahu Whānui and the whānau which make up the base of Ngāi Tahu the iwi are not synonymous.

> The concept of accountability is a pathway to establish communication between decision makers, external to whānau, and decision makers within the whānau. So that's why I keep going back to what you commented on earlier… what institution are we describing? Who's accountable to whom is important. So for instance, as a whānau, I am not a member of Te Rūnanga o Ngāi Tahu, and cannot be because Te Rūnanga o Ngāi Tahu does not allow for whānau to be members. Only individuals can be (JK).

This response highlights two key points which establish the framework for the section which follows. Firstly, it points out the need for accountability relationships within and between the institutions which make up Te Rūnanga Group and Ngāi Tahu the iwi, or the whānau or hapū which make up the iwi. The second, is acknowledged succinctly in this response, whānau cannot be members of Te Rūnanga o Ngāi Tahu, therefore they are not counted in this system (Rancière, 1999). The individuals within each whānau can all be members, but the whānau as an autonomous unit cannot. This is where the next struggle for accountability is playing out, sometimes via Papatipu Rūnanga and sometimes bypassing rūnanga. The key contribution of this section is to expand O'Leary's (2017) accountability as a promise, the promise being the self-determination of individuals given by

an organisation, to the promise of self-determination for individuals taken together from below. These ideas will be explored in detail throughout this section.

3.1.1. 'That's not your people, that's just a corporate structure'

It is clear from discussions with participants as well as documentary materials that the current structure of Te Rūnanga Group is viewed as a temporary intermediary: "Papatipu will always be there, [Te Rūnanga o…] Ngāi Tahu may not necessarily the way we know it" (OP), "the ultimate success of the office is that it doesn't exist anymore" (GH), "if Te Rūnanga does its job well, it should cease to exist in its current form in the not too distant future" (AB). This understanding is presented in Ngāi Tahu 2025 by the commitment to Papatipu Rūnanga and whānau economic development and financial autonomy as expressions of tino rangatiratanga, as well as this statement in the 2005 annual report "In my opinion once Ngāi Tahu Development Corporation is deemed to be no longer necessary then we will have been successful in achieving our objectives" Rakiihia Tau Snr – inaugural chair of Ngāi Tahu Development Corporation (TRoNT, 2005). Despite this, Ngāi Tahu 2025 still envisions a centralised role for management of iwi policy and central ownership of iwi assets to ensure economies of scale (TRoNT, 2001).

Responses around the devolution of authority include the over-accumulation of economic and political authority and identity into the centre. "There's too much resource going into that machine…" (DE). When asked whether devolving the structure regionally would enable it to be more accountable the response was frank "It'd have to be otherwise it'd fall over" (DE). This centralisation had wider implications than just disputes over economic decision-making. One participant was concerned about the impact it is having on cultural identity:

> Unfortunately, the likes of probably, like, yourself and many of the… Ngāi Tahu students, that are finding themselves and getting their degrees here, you see them leave and they say on Facebook 'I'm off to work for my people' but that's not your people, that's just a corporate structure. That's very powerful and it's very scary to me (TU).

According to some participants, the centralisation was only to facilitate Papatipu Rūnanga and whānau development:

> I think what was envisaged 30 years ago was that they centralised The Claim settlement and then let's redistribute regionally with a central political body or voice, but let's make sure we don't forget about the regions after we've settled. We haven't done that. We've tended to centralise (GH).

The most pressing concern is that the status quo of short-term, centralised, annual profit-maximisation could have significant long-term consequences. "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" (HI). This would lead to an overaccumulation of financial capital at the expense of the cultural capital which makes Ngāi Tahu unique and enables grounded normativity. This was covered in a recent article of Te Karaka on the ongoing internal land debates (Brankin, 2017). In this article, some argue that maximising land held is paramount and urgent because of its intrinsic use value and ability to nurture Ngāi Tahu grounded normativity, 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. Some Rūnanga representatives and committees take different perspectives to others, as do whānau trusts and other land holding entities. What is paramount in this ongoing internal dialogue, is that people listen to one another and that the layers of the iwi have the ultimate authority, from below upwards, rather than from the commercial leadership downwards. 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).

Once again, we see a coming together of duality, dialogics and (d)evolution. This means that authority from below upwards, is not only viewed as both desirable and necessary by participants for tino rangatiratanga, but it was actually the intention of the initial structure of Te Rūnanga o Ngāi Tahu. This structure was envisioned as facilitating a contemporary contextualised manifestation of the original instructions of accountability which enabled grounded accountability through organisational accountability. But as was highlighted in the Ngāi Tahu 2025 review this did not necessarily occur in practice (TRoNT, 2009b). These findings suggest that explorations of the enabling or constraining potential for accountability in Indigenous communities which stop at contemporary or historical documentation miss some of the nuance of the reality of Indigenous struggles for self-determination in a contemporary context.

3.2. Devolution

Now I will briefly take count of participant's perspectives on devolution and its ability to enable grounded accountability before going into more detail about the practical and theoretical implications and possibilities. As with other issues within this thesis, and anything within Ngāi Tahu, there is a plurality of perspectives around devolution: "Their idea of devolution and my idea of devolution are two different things" (DE). Devolution emerged in every single interview, and responses ranged from currently completely against full devolution to supporting full devolution as soon as possible, and various points in between. For example, one response against devolution, was because of the lack of direct engagement of Ngāi Tahu Whānui with their Papatipu Rūnanga:

> I'm totally opposed to it in this time and age. Simply because we don't have enough participation at the rūnanga level. If we had 100% of people involved at the rūnanga level and better decision-making in the rūnanga level but then I guess we'd have to corporatize the rūnanga as you'd have families just controlling large amounts of money and influence (UV).

At the other end of the scale, when asked for ways to address the accountability issues between Te Rūnanga Group, Papatipu Rūnanga and whānau, the response was instant:

> We get out. *Rūnanga 1* takes its cash, *Rūnanga 2* gets out. We de-structure it, we control our regions and I really don't care. Coz I know what's gonna happen, I already know, it's happened before. The weak will perish because they're never committed to the tribe (HI).

Devolution is one of the most complex issues currently because mana motuhake demands authority from the land below, but nation to nation discussions with the Crown can benefit the entire iwi collective in terms of political capital (Prendergast-Tarena, 2015). It then becomes a careful balance

of accumulating political authority for use externally in demanding accountability from the Crown but decentralising political authority internally for creating relational accountabilities between the different layers of iwi and organisation. This is necessary so that these different layers can flourish on their own terms and develop their own relational accountabilities with one another.

> How do you empower communities? I think that's the ultimate goal. So I think there is advantage for the tribe being able to coalesce and have a single voice, and concentration of power at times. But also be very clear that that doesn't mean diminishing, it needs to have a real catalytic role in how does it empower its own communities and their strengths. So I just think people tend to have one view or the other. Strong centre, or strong regions but it's like it's just a fundamentalist view, but depending on the situation we need both. The question is how do you affect balance? Because there are times when we need to be all of iwi and there are times when we just need to be hapū (KL).

These comments, although diverse, all recognise that authority flows from below upwards. However, a careful balance is required to use the strengths of the organisation, and the change that it can make, to enable grounded accountability. The balance necessary between enduring Indigenous beliefs and practices, and tools required for the contemporary context highlights the importance of examining the enabling potential of grounded accountability within structural realities, an analysis that is largely absent to date in the IP&A literature. This balance is required, because the contemporary context is constrained by the colonial reality. This is the subject of the next two sub-sections.

3.2.1. Mana motuhake – from below upwards

It has been established throughout this thesis that authority and accountability flow from the land below upwards. This was acknowledged in conversations discussing any potential for change. "For change to happen, the rūnanga need to push for that change" (UV),

> They [Papatipu Rūnanga] are the ones responsible for the cultural wealth of that place. It's not TRoNT. TRoNT may know it or know of it but it's not theirs to tell me, to give me knowledge on it. That's the rūnanga's authority that I need to go seek (PQ).

In a related but less direct comment, another participant suggested that:

> When I was on Te Rūnanga o Ngāi Tahu, my issue was, and it is, it's come through, we are breeding an elite group. Now everyone says we have to restore our mana, and we have to restore our language and we have to restore our culture (DE).

This comment effectively means that people are being trained outside of a grounded normativity framework. This further entrenches the disconnect between the cultural and economic bases of the iwi. This shortcoming was explored by Reid and Rout (2016) in their critique of the reactionary traditionalist structure of the corporate beneficiary model. Instead, this participant argued that:

> You've got to restore your own family, then the wider family that means the hapū. If you haven't got the restoration of that, and accountability to that, then you've lost it. And if you haven't restored your whenua, and the water that they were trying to sell, we are absolutely up the creek without a thing! What's the point? (DE).

This links back to the concept of mana whenua, resource based hapū and the organic constructs of whānau and hapū having closer relationships to exercise obligations to the land and one another through grounded normativity. This is a reminder that an iwi is a kinship organisation with governance duties rather than a business (Kruger, 2018). The business and organisation are only in place to facilitate rather than lead the self-determination aspirations of whānau/hapū/rūnanga/iwi. Processes and structures which better reflect this within the organisation would drive a "whole different level of accountability. It'll be really exciting" (GH). Instead of focusing efforts on deconstructing State and Te Rūnanga Group central power, reconstructing the original institutions which are driven by and flourish within grounded normativity is necessary. Devolution tends to be the word that is used within Ngāi Tahu to discuss the sharing of economic and political authority, so when this came up in an interview with JK, I also used 'devolution'. Their response was that "devolution is a good word. Not quite the word to use":

> If I was to use a Kaupapa Māori or whakaaro Māori [Māori thought] it is one that you will never hear at Te Rūnanga o Ngāi Tahu, and that is mana motuhake a whānau, a hapū. So what I mean by that is the socio-political independence, the socio-economic independence of families and clans. That is what our cultural base was, and that is where it remains because without that there's only the Pākehā model, and the mechanism I described, which is the corporate theocracy. And interestingly, Te Rūnanga o Ngāi Tahu cannot accommodate whānau under its legislation. That's the biggest indicator, and without whānau being incorporated in the socio economic and socio/geo-political way… …there's no foundation (JK).

This reference to 'no foundation' is effectively an acknowledgment that the disruption between the cultural and economic base represented in the culture commerce dichotomy further entrenches the disruption of grounded normativity and hollows out the foundation which is culture as a mode of life. One participant referred to this as "a veneer… it's smoke and mirrors. If our whānau aren't doing great, the tribe's not doing great, no matter how much money we earn" (KL). The contribution of this section for the IP&A literature is once again to illustrate the enabling potential for Ngāi Tahu values and practices e.g. mana and grounded accountability, within the context of the historical destruction and contemporary constraints to self-determine these institutions. This requires not just a devolution or deconstruction of the organisation and its centralised political and economic authority, but an evolution or (re)construction of the cultural base of Ngāi Tahu the iwi. This includes whānau, hapū, papakāinga and for some, rūnanga which can practice grounded accountability in a contemporary context. This is the subject of the next sub-section.

3.3. 'Evolution'

> Ravi Batra[40], he regularly calls for not revolution but evolution, and in Te Ao Māori the evolution that needs to happen is actually a return to who we are. And it's really about the destructuralisation of the Pākehā institution of colonialism. In our case, it's called Te Rūnanga o Ngāi Tahu. And it's less about devolution which indicates a hierarchy where Te Rūnanga o Ngāi Tahu determines what it will devolve to someone else. And it's more about the rebuilding of whānau. That's the evolution that needs to happen (JK).

---

[40] Ravi Batra is an Indian-American economist and authored *The downfall of capitalism and communism* (1978) which this quote references.

Here, JK articulates the nuance of devolution in a decolonising context. Decolonisation is a process which requires both critique and the deconstruction of existing colonial institutions at the same time as the articulation and (re)construction of Indigenous alternatives through *a return to who we are*. A return to who we are is not a return to what we did, it is doing what we need to do to be who we are. It is therefore an orthodox traditionalist approach which maintains a set of values to confront new challenges (c.f. Reid, 2011; Simpson, 2011; Coulthard, 2014; O'Regan, 2014). The institutions upholding grounded accountability were systematically erased by colonial State power over time by dispossessing Ngāi Tahu lands and fencing off mahinga kai. This disrupted practices as knowledge systems, and reciprocal relationships between people and land. JK's comment is a clear acknowledgement that for a just transition to mana motuhake and grounded accountability there needs to be reconstruction before there is deconstruction and once again this comment reflects the enabling potential within structural constraints absent in the IP&A literature.

(D)evolution is therefore neither an uncritical replication of, for example, UK devolution processes, nor is it a utopian return to a pure pre-contact socio-economic organisation. It is a contemporary contextualised manifestation of original economic instructions (Reid and Rout, 2016). This in line with Simpson (2011) and Coulthard's (2014) flourishment of the Indigenous inside which recreates cultural and political institutions of the past to support contemporary and future wellbeing (Simpson, 2011). Enabling whānau and hapū more agency in economic as well as social, cultural and environmental development will allow these original economic institutions to flourish at the same time as the individuals within these units flourish. This can enable different layers of Ngāi Tahu communities to relate with each other and the land in different ways as internal and external conditions change – grounded accountability.

These findings bring together the themes of duality, dialogics and (d)evolution. Returning to who we are in a contemporary context embraces duality. Engagement between the organisation and the iwi towards the reconstruction of pre-colonial institutions with grounded accountability embraces dialogics *and* duality. This does however raise the question of power and letting go of power from the perspective of the organisation. It exposes the fundamental contradiction in conceptualising accountability from an organisation as a promise towards self-determination (O'Leary, 2017). This contradiction arises because if it is successful in doing so, the organisation succeeds itself out of existence and this will be addressed in the discussion section of the final chapter. When these three perspectives come together, they overcome the limitations of prior IP&A scholarship identified in Chapter Two towards an enabling role for Indigenous accountability within structural constraints.

Another participant talked about the careful balance required between layers of membership and the organisation in the evolution of systems:

> You don't want solutions that are designed and delivered without empowering the community. Or whānau, hapū, iwi, whatever. So it's sort of like, how do you grow as a collective? And how as a collective do you build power and capacity for them to change and then for them to sustain that change (KL).

This acknowledges a role for the organisation in capacity building towards mana motuhake and grounded accountability from below, and the dialogic relationships of ako needed between the parties towards this (d)evolution.

> It's about a social justice movement, about equity, empowerment of our communities, realising our potential, and that can't be achieved by an institution. It has to be driven within communities. So I think the real question, the trick is to go how do we use the strengths of the institution? How do we leverage it? And the institution tries, but it's also not good enough to sit back and lob hand grenades at the institution. I heard those speeches of y'know 'I want my tino rangatiratanga and I want someone to give it to me now…' and it's like, fuck off, you don't… give your… someone can't hand you that, you surrender it… …I ain't giving my authority to anyone. Nah I'm good. You can't hand me my mana, it's something I earn for myself and maintain (KL).

This illustrates the complexities that (d)evolution presents, in that the institution is well-resourced and legislatively recognised but it does not represent what a number of Ngāi Tahu citizens and whānau believe to be tino rangatiratanga. But KL's point here is that authority cannot be (d)evolved by being handed to communities, it must be fought for and taken from below with Indigenous agency. This is somewhat akin to Fanon's (1968) argument that through struggle and conflict, subjects can break free and re-establish self-determination. Without this struggle, they can only hope for the justice that masters are willing to give (Fanon, 1968). Coulthard (2014) refers to this *righteous resentment* as a sign of moral protest and critical consciousness which needs to drive resurgence. Self-determination can only be taken and not given:

> You can have an enabling approach but the reality of it is you can't do it for anyone so the communities need to lead and be in a position where they can lead. Some are, and have been for a while so it's just part of the evolution (KL).

This touches on the role of the iwi organisation and how this has taken prominence in all decision-making including economic, environmental, social and cultural since settlement. Iwi came into dominance during colonisation through the internal need to unify and external government pressure to deal with larger groupings (Ballara, 1998, as cited in Reid and Rout, 2016). This is a role more in line with the original economic instructions, which Firth (1959) suggests were predominantly confederations of hapū which came together to defend borders. In Te Rūnanga Group's early reporting practices the role of 'defending the realm' featured heavily, although in a contemporary context – for example, border disputes, pounamu theft cases, fisheries allocation and the foreshore and seabed dispossessions (TRoNT, 2004; 2005; 2006). The original economic instructions, however, do not include iwi driving economic, environmental and social decision-making at an operational level. This was largely driven by whānau, and on bigger projects, hapū (Rout et al., 2017). Coulthard (2014) warns about the potential for the internalisation of state-based processes in the settlement negotiation phase. The ongoing accumulation of central state-like and corporate

power into Te Rūnanga Group is a manifestation of this, through the disruption and replacement of Ngāi Tahu grounded normativity.

These findings reinforce that accountability, as a promise towards self-determination, flows from below through individuals together to larger and larger groups. Rather than a central organisation driving self-determination from above, it is about the organisation being driven from below, or as several participants referred to it as 'the upside-down pyramid' of authority. This overcomes the absence of self-determination as an empirical field in the IP&A literature, while concurrently extending accountability as a promise towards self-determination (O'Leary, 2017). This is the primary empirical contribution of this thesis and will be discussed in the final chapter.

It then appears to be up to whānau and rūnanga to demand tino rangatiratanga according to original economic instructions rather than Te Rūnanga Group giving that away. Because as Bakunin (1990) notes, the more complex a structure becomes, the more alien it is from the people and the more difficult it becomes for the people to control it. Political power must survive at all costs regardless of the will of the people *or even the authorities wielding it.* This is an important point because there are large numbers of people within the organisation including governors who genuinely desire mana motuhake and tino rangatiratanga for whānau and Papatipu Rūnanga, but the complexity of the structure becomes difficult to adjust. How, then, can Te Rūnanga Group in its current form enable grounded accountability and the flourishing of the layers of the iwi which it serves?

3.4. (D)evolution

Practical paths towards mana motuhake through (d)evolution advocated by participants will be explored in this sub-section. This is done to highlight that these are not just utopian imaginings but are being implemented from below, with support from above. These include possibilities within the current organisational framework as well as possibilities outside of it to rebuild papakāinga where grounded accountability can flourish. Once again, these are predominantly embedded within the current Treaty settlement framework and are about economic autonomy, rather than imagining different constitutional arrangements. As has been argued previously, I see articulating and practising grounded accountability as both a means and an end to further self-determination aspirations.

One participant was frank about why they were not involved in programme design and deliver: "our families and stuff don't actually know about this [programme] so we won't be participating until that step actually happens" (IJ). Another participant discussed succession planning within the organisation which seeks to resolve the culture commerce dichotomy and enable grounded accountability through recognising grounded normativity:

> I'd like to see a lot more groundroot people who understand, say for instance fishing… …who are then supported to go and train in all those things that you need in seafood. I'd like to see people who are already employed in seafood, given contracts that said, 'you are to mentor a Ngāi Tahu person into your job. With the view that in a year's time, or whenever it is, two years-time, you're out of a job in the current job and they're coming in', so that we turn it around and that we've got our own people doing their own things (QR)[41].

One participant introduced the idea of increasing the distributions from Te Rūnanga Group to Papatipu Rūnanga. This would be at a level sufficient for capital development rather than merely meeting operational spending requirements, but with increased direct accountability regarding the use of distributions. This would build capacity for both programme delivery and governance at the regional level and enable grounded accountability over time without deconstructing the organisation:

> Well TRoNT gives x amount of money to every rūnanga each year as a Whakamahi Putea grant, so I think if there was some way that, some accountability, it could be done that way from TRoNT. And I suspect the way to do it would be that for TRoNT to increase that fund, we need to put some extra protection, some resourcing, some more accountability in place. Do something like that. And if the rūnanga doesn't want those extra procedures in place then they don't have to, but they just can't take that extra money (UV)[42].

A Ngāi Tahu staff member had put considerable thought into what a similar economic empowerment model could look like as an initial transition towards mana motuhake and grounded accountability. This model recognises rūnanga as "real owners" (GH). This involves having more accountability to the regions and "not just devolution for the sake of devolvement - actual accountability". For example, they suggested setting up a debt instrument where the rūnanga, after getting more access to capital funding from Te Rūnanga Group, could lend arms of Holdings money so that individual rūnanga have exposure to the Crown's portfolio of relatively safe and long-term intergenerational investment, rather than their wealth being exposed via Te Rūnanga Group. This would establish a "genuine form of circular accounting where rūnanga are given a certain amount of distribution and they'd buy that product back off us" (GH). "There's a whole lot of risk in that, but we're going to report to you monthly. You're going to own us. Like really own us" (GH). The return from these direct rūnanga investments in Holdings projects would be direct and "how they spend that return… fuck I don't know, none of my business" (GH), "that would be accountability for us. It'd scare a whole lot of our guys [staff] off. Fuck they'd hate it!" (GH). The reason they suggest staff would hate it is because it would give rūnanga a direct line to demand regular and transparent accountability from Holdings rather than through TRoNT as a vehicle.

> Others may want the cash and chuck it in the bank, but they should be given genuine investment capital to grow, and we should be giving them options. They might say, fuck I don't trust you guys… …We're gonna do it on our own. Give them the real autonomy to do what they want but use the capital that's building up here… …There's genuine capital there without putting at risk the balance sheet. Distribute it, for a charitable purpose and they're gonna reinvest it back into growing that capital even further (GH).

---

[41] There are new mentoring programmes in place which will be detailed in the final chapter.
[42] At the end of 2017 there was a significant distribution to Papatipu Rūnanga along these lines which will be detailed in the final chapter.

The staff member had also considered options at a local level:

> At a village level, if we had little seafood businesses harvesting crabs, it wouldn't necessarily provide a return to the rūnanga, but it'd supply jobs. If we had an investment in property that did provide returns to the rūnanga balance sheet. And a tourism type investment again is probably more job creation type focused and cultural creation type focused. That would be, if we had that in ten years-time, I think we'd be really happy (GH).

Here is a practical path towards reinvigorating the totality of cultural and economic relations into papakāinga which would enable culture as a mode of life through grounded normativity to flourish. This form of circular accountability, which recognises rūnanga (and eventually whānau) as the real owners of the collective assets of Te Rūnanga Group, in practices rather than just rhetoric is "a model I think we'd all like to find" (GH) with the centre and regions working together. This would provide a path for organisational accountabilities to better enable grounded accountabilities over time as an evolutionary process rather than a devolutionary process. Within this model, just as with the political capital discussion above, there was still a role for the centre "I think that's part of the design in the system and there's a role for the centre, but I'd love to be proven wrong on that" (GH). This approach to (d)evolution seems to be a moderate path towards enabling whānau and rūnanga based economic autonomy while maintaining the centralised political potential to demand accountability from the Crown as a powerful coalition of Treaty partners. This position draws on the original instructions of accountability where whānau or hapū leadership have operational authority and iwi leadership has executive authority and these can be moved between when required (Rout et al., 2017).

These findings illustrate that there are practical paths being explored both within and outside of the organisation to facilitate better self-determination of the layers of the iwi, rather than an agenda driven largely by the centre. Therefore, these are not just utopian dreams but are presently being worked through with pressure from below and support from above. The contribution to the literature is, once again, to centre self-determination together from below as a promise of accountability (O'Leary, 2017). In this case, it emerges in the specific form of grounded accountability informed by enduring Indigenous practices, but within contemporary constraints. In the next sub-section I will outline a decentralised project towards re-establishing papakāinga on Māori land to illustrate how the themes of duality, dialogics and (d)evolution come together in practice towards grounded accountability.

3.5. Papakāinga

> Papakāinga housing is the opportunity to reconstruct our economy (JK).

In this section I will briefly detail recent developments in papakāinga around the Ngāi Tahu region and how these developments provide powerful and pragmatic alternatives as both the means and the end to the pursuit of tino rangatiratanga and mana motuhake. First, a background and an outline of barriers overcome and being overcome will be given. Next, aspirations for papakāinga and how

papakāinga developments have drawn on duality, dialogics and (d)evolution towards self-determination to reinvigorate Ngāi Tahu grounded accountability will be detailed. The objective of this section is to detail an empirical mini-case study that ties the three themes developed together in practice and contributes both empirically and theoretically to overcoming the limitations of prior IP&A literature.

3.5.1. Papakāinga background

Housing has always been an important issue for Ngāi Tahu, but the ongoing housing crisis dominates the New Zealand political landscape (Marae TV, 2013). For Ngāi Tahu, this originates from the dispossession of land, regulation around development on the scarce land that remained, and general patterns of urban migration since 1840 which accelerated from the 1950s as a result of the legislation discussed in Chapter Three (Tau, 2015a; Tau, 2016). This not only had a material effect on Ngāi Tahu social, health and economic outcomes but cut Ngāi Tahu off from institutions, guidance from elders, and grounded leadership. This diminished the mana of whānau and constrained Ngāi Tahu grounded normativity from adapting to changing internal and external dynamics. Recently, the Canterbury and Kaikōura earthquakes of 2010, 2011 and 2016, as well as the rapid house price and rental rises of the same period exasperated housing issues but conversely provided the impetus for new opportunities and hope (Marae TV, 2013).

Ngāi Tahu 2025 asserts that Papatipu Rūnanga will have the capacity to sustain a substantial migration of membership to the home base (TRoNT, 2001). Indeed, building strong, vibrant and economically successful communities is the core of Te Rūnanga Group's tribal economies strategy, including business opportunities for rūnanga and whānau (TRoNT, 2015a). One participant pointed out that "all of this [the settlement and subsequent development] is out of the reserves… …and the inability for them to be economic" (JK). The Claim highlighted the inability for Ngāi Tahu papakāinga/reserves to be viable over time, and therefore the use of the settlement of the Claim need necessarily work towards the vision that the ancestors had in demanding those reserves as part of the contracts (Tau, 2015a). The original intent of these reserves was that Ngāi Tahu whānau could dwell on ancestral land in perpetuity; access, use and develop mahinga kai; and maintain the right to develop land and a sustainable and growing economic base (Tau, 2015a). The ability to (re)build communities on Māori land is a way to enable social, economic and environmental development and re-establish culture as mode of life (Tau, 2015a; 2016b; Cunningham, 2015).

3.5.2. Barriers to papakāinga

In this sub-section I will outline the barriers to papakāinga and how these are each being overcome in part through duality, dialogics and (d)evolution. These are predominantly drawn from the insights of one participant who discussed papakāinga at length and has been pursuing this project since the early nineties to work through the barriers. These barriers are regulatory, finance, and interpersonal (see also Environment Canterbury, 2017). In this way, a committed individual was able to pursue a

personal objective, according to an intergenerational obligation, with support from the organisation, that benefits the individual as well as the collective in an intergenerational way.

The first barrier is State and local council regulation constraining the ability to build and live on reserve land (see Tau, 2016b and also Chapter Three). The question asked in a report on housing in a Ngāi Tahu context was "how would you feel if you own land, but the law prevented you from building on it?" (Marae TV, 2013). This is the question being addressed by Ngāi Tūāhuriri Rūnanga, Te Rūnanga o Ngāi Tahu and related groups presently. Rakihia Tau suggests that although some of the dubious land sales were compensated for in the settlement, local government by-laws continued to prevent landowners from subdividing reserve lands. This "was effectively another instrument to alienate our people from our own land" (Marae TV, 2013). This all changed after the earthquakes when Ngāi Tahu and local hapū, Ngāi Tūāhuriri, were given more opportunity for consultation and partnership in the rebuild of Christchurch and surrounds. Ngāi Tahu made it clear in the Preliminary Draft Land Use Recovery Plan that flexibility around Māori reserve land would further right past wrongs (Marae TV, 2013). The historical Māori context was included in the Preliminary Draft which effectively legislated Ngāi Tahu as a statutory partner in the Canterbury rebuild (Marae TV, 2013). This is another step towards a recognised level of self-determination for Ngāi Tahu to make their own decisions regarding their own future.

A significant part of overcoming regulatory barriers involved engaging with the institutions of the Crown, for example the Resource Management Act 1991 and Te Ture Whenua Māori Act 1993 and related policy plans and statements towards this goal: "I deliberately used the language of planners against them to ensure that all of the tools they used to stop us using our land were minimised or neutralised" (JK). This is an example of using external institutions to adapt and enable Māori aspirations in a contemporary context. The language used in these changes reflects Māori values and aspirations despite being in a document sanctioned by the Crown. This is because JK and others, including Tau (2015a) and Cunningham (2015) worked within these institutions but with their own grounded accountabilities to enable papakāinga. They were able to work in partnership with the regulators to develop a language and an outcome accessible by all. For example, the new Canterbury Regional Policy Statement now states that "the ability to develop papakāinga settlements and marae on Māori freehold and Māori reservation land allows tangata whenua to exercise their relationship, culture and traditions with this land and the surrounding natural resources" (Environment Canterbury, 2017, s. 5.1.5). This is a legislated expression of culture as a mode of life:

> to cut a long story short, an enabling tool was put in place within the whole of Canterbury from Kaikōura all the way down to the Waitaki bridge. A massive area. Massive. So now, as Māori, we are enabled in terms of planning ordinance in those areas. We tried to get something similar in Otago, umm, marginally successful (JK).

This contribution calls back to the discussion around the practising of values without rangatiratanga. In this case, the best way to achieve a higher level of rangatiratanga was to work within the institutions sanctioned by the Crown to enable change. This is an example of adaptation through orthodox traditionalism, where there is an old way – reinvigorating papakāinga and tūrangawaewae, through new means – Regional Policy Statements. This is an example of overcoming the excessive essentialism in prior literature where beliefs and practices are fixed in an Indigenous/West binary, which obscures the reality of adaptation to enable. Here these individuals led change from below, through institutions, and with some support from the organisation, to overcome the first barrier to an intergenerational Ngāi Tahu dream. Duality through orthodox traditionalism in part enabled this.

The next barrier "is having to live within a Pākehā economy. Because that requires us to be urban". Even if housing opportunities are enabled on rural lands, these tend to be distant from urban centres and too small to generate economic or other returns for the community. "Our sections are never big enough, particularly in today's economy, they're not economic… …The only way for us to have any economic benefit… …that is meaningful, is to live there. Which is very, in this economy, hugely beneficial". Several participants raised geographic isolation, a lack of existing employment, and a lack of housing in the area as important factors in their lack of engagement with their Papatipu Rūnanga. The first step to constructing an economy outside of the exploitative colonial-capitalist status-quo, is enabling housing on existing land:

> We move off these because our economic base has shifted into cities… Why is that? How can we reconstruct our economic base in our papakāinga areas? That's the big challenge for Te Rūnanga o Ngāi Tahu who have our resources and therefore are responsible for them (JK).

This raises the barrier of finance, which is where Te Rūnanga Group has a role to play because of the centralised nature of the settlement assets. One example of how the organisation can contribute is if "a fund is created in the office… …where housing can be paid off, loaned or granted" (JK). A *Shared Equity Housing Pilot* project was launched by Te Rūnanga Group and partners in 2016 where Ngāi Tahu whānau contribute as much as their circumstances allow and Te Rūnanga Group owns the remainder passively, enabling smaller mortgages and lower repayments (TRoNT, 2017a). This is limited to Christchurch, but if successful could be scaled up to include papakāinga. Beyond finance, there are additional roles that the organisation could play. A staff member suggested that if rūnanga want to purchase land next to their marae for papakāinga then that would align with 99% of outcomes in terms of priorities. Another staff member suggested it was a shame that the expertise of Holdings was not being utilised for Papatipu Rūnanga projects but also understood their desire for self-determination. A further staff member shared these thoughts and referring to one rūnanga-led papakāinga development, suggested:

> I think that's great and I don't think we could do a lot there. I think we would possibly complicate it. If there was a need for a really strong collective voice for the council or the government, I'd like to think we could at least do that. If they needed some good advice on the development so they'd deliver infrastructure to build houses on top of, there again I think we could support that, but ultimately, I think we can't do a lot (GH).

This is an acknowledgement that whānau/hapū/rūnanga, and specifically mana whenua, have the authority and ability to self-determine what a papakāinga would look like and it cannot possibly be implemented from above by Te Rūnanga Group. But if required, there are subsidiaries of Te Rūnanga Group which could play a supportive or enabling role which matches their expertise without taking authority for decision-making. When questioned further for alternatives to the current framework, this participant started thinking through new ideas. For example, collective power in attaining investment capital, infrastructure provision, and human capital. The participant was honest that they may not necessarily have the emotional intelligence to contribute presently, but this was changing as staff were turning over and new outlooks were arriving:

> I was gonna say, we could do nothing. When I really think through and try and ignore the structure that we're operating in… …and if I really did believe that we could operate with this type of re-fostered value set, fuck we could do a lot. We could actually do a hell of a lot (GH).

Several findings emerge from this barrier. The first needs to be considered through a distinction between empowering and emancipatory approaches to self-determination where empowerment plays an enabling approach within existing structures and emancipatory tries to move beyond those structures (Inglis, 1997, as cited in O'Leary, 2017). JK's comment about living within a Pākehā economy is illustrative. The current framework for Te Rūnanga Group is empowering Ngāi Tahu Whānui to flourish within existing circumstances while in the background aspects of the group, and individuals, whānau and rūnanga push for more emancipatory approaches. Papakāinga present the opportunity to transform the empowering approach to an emancipatory approach where, instead of empowering people into better circumstances within the status quo, the development of papakāinga provides homes, hope and grounded potential for alternatives. Findings also suggest that there is a will for this both within and outside of the organisation, but both are reluctant to engage one another because of past issues and a lack of dialogic engagement. Papakāinga present insights for (d)evolution because they are a key to reconstructing whānau, hapū, rūnanga and iwi as autonomous but interconnected layers of grounded accountability, and dialogics because engagement is necessary to enable authority from below and support from above. Once again, ako and manaakitanga, enduring Māori practices, present a way to engage those with cultural and commercial authority to work through this barrier together.

The third barrier discussed was interpersonal relationships. The way that whānau land trusts are structured and the reality of disruption of the whānau unit means decision-making can be conflictual and fragmented:

> So currently I'm working with a group of landowners… and have managed to get some success in changing a trust order which will allow for papakāinga housing with minimal interference from trustees and disruptive individuals who might turn up to a meeting. Because the hardest thing for our people is that it's not about what is the kaupapa it's about who's benefitting. And they will throw the baby out with the bathwater (JK).

"So the whole idea was facing our own barriers, eliminating those, or working through them so…
keeping them away from who's got the benefit to everyone can benefit if they want to" (JK).
Resolution of interpersonal barriers therefore requires dialogical processes committed to ako and
manaakitanga within whānau units to re-establish these as the engines of economic growth and
beacons of grounded authority and accountability (Reid and Rout, 2016). As these barriers are
currently being worked through, as well as being too intimate for detailed discussion by an outsider
in a PhD thesis, this finding is limited as a theoretical contribution beyond the normative
recommendation for an embrace of grounded accountability in interpersonal relationships.

3.5.3. Aspirations for papakāinga

> You have to look at the project under a process of mana motuhake a whānau. And it will be dynamic. So
> each individual and block will require different features. But if that's the guiding tool, mana motuhake a
> whānau, then the features will become apparent (JK).

Papakāinga contain the potential for the (d)evolution towards grounded accountability articulated
above. Mana is intricately tied with tūrangawaewae and during an evidence hearing for the
Christchurch Replacement District Plan, Manaia Cunningham put the need for papakāinga simply
but eloquently: "If tūrangawaewae is the concept, papakāinga is its physical embodiment.
Tūrangawaewae brings people home, papakāinga (in part) enables them to stay there"
(Cunningham, 2015, p. 4). In the previous chapter it was made clear that the concept of
tūrangawaewae is central to connecting people and place in a grounded accountability framework.
But this potential is limited when the ability for people to live in those places is constrained. With the
ability to live in tūrangawaewae coming to fruition, the potential to rebuild whānau, hapū, iwi and
layers of grounded accountability to work alongside Te Rūnanga Group is being realised.

The ability for papakāinga to expand as whānau grow across generations is a key requirement to
keep the whānau unit intact (JK). Flexible, self-determined papakāinga can enable this growth over
time which is "what we need to rebuild and maintain, within our own mana. That's the mana
motuhake" (JK).

> So in thirty years you're gonna need two more houses and a flat for kaumātua to live in, supported by
> their family, with enough room, our own space where we can have our own mana and dignity
> maintained. And go off and sulk and not talk to each other for a bit when we need to. And then come
> back to the collective when we need to. Where the kaumātua can watch the grandchildren grow, be a
> part of that function, or dysfunction, but that's the model. The ability to flourish (JK).

In addition to meeting basic needs such as "warmth, house, shelter, food, education…" (JK).
papakāinga developments were seen as a remedy to the difficulty of regular engagement with marae
and rūnanga activities. "We struggle day to day just to deal with stuff there. So most of our…
…whanaunga [relations], there's heaps of them in Aussie, and all over the place, and they can't
come home, there's no jobs there" (TU). Several participants suggested that being able to build
houses around the marae would solve this. On a personal level, TU reflected on the support their

family had received from the village "a village does raise a child and I have been able to… I have had so much support". Another participant recounted the importance of allocating housing in their community for families to "come and stay on the land to revitalise their relationship with the land" and that in their experience "living on the land was really important. Actually being here to do stuff, get things done, practical stuff" (QR). These all suggest that once places for Ngāi Tahu whānau to live are established on Ngāi Tahu whānau land then the institutions which enable grounded normativity can flourish and in doing so, these participants are drawing from duality by using the original instructions to confront new challenges: "Having a papakāinga would be a stepping stone towards the realisation of a long-held dream – to reinstate the dynamism and prosperity of the past, to the place and the people of today and tomorrow" (Cunningham, 2015).

These aspirations start from meeting basic needs within an empowering approach to creating alternative futures in an emancipatory approach. Papakāinga as a stepping stone to create an alternative Ngāi Tahu economy moves from an empowering approach, improving individual circumstances within the status quo, to an emancipatory approach which constructs new economies with grounded accountability, tino rangatiratanga and mana motuhake at their heart. To begin, economic benefits through ancillary activities associated with papakāinga (trade, education, health, internet access etc.) have been written into the Canterbury Regional Policy Statement with regard to amenity values (JK, Environment Canterbury, 2017). Most importantly, though, these all work towards enabling Ngāi Tahu Whānui and whānau "access to each other, socially speaking" (JK). This approach is a stepping stone to rebuilding the institutions which enable grounded accountability and duality, dialogics and (d)evolution have played an important part in this stepping-stone.

3.5.4. Papakāinga summary

This sub-section has briefly covered an ongoing, decentralised project throughout the nested layers of Ngāi Tahu which are sometimes working individually, as small groups, and as an organisation towards re-establishing papakāinga. This project is seen by many as an integral part of enabling place-based relationships between one another and land, mutual obligations, and culture as mode of life towards a more authentic mana motuhake and tino rangatiratanga. Participants and critics have pointed out that the Treaty settlement process, although returning some assets, did not restore tino rangatiratanga and governance, just ownership (Tau, 2017). Therefore the 'Māori economy' is often falsely conflated with Māori businesses in a global economy (Tau, 2016b). A cornerstone of an alternative Māori economy, which exercises a grounded accountability is papakāinga. Through stronger papakāinga, the institutions of whānau, hapū and rūnanga can be strengthened so that the rangatiratanga promised in Te Tiriti can be exercised effectively. Rangatiratanga better enables kaitiakitanga, manaakitanga and whanaungatanga.

Papakāinga are driven from below, with support from above as a step towards the dialogic (d)evolution of authority. This (d)evolution recognises that mana, and therefore accountability, flows from the ground below upwards and these are better able to flourish in papakāinga than in an urbanised, centralised organisation. A staff member within Te Rūnanga Group recognised this:

> Those traditional grounds and reserves that our papakāinga are at, they don't just hold the stories and the spirit of our tīpuna who've gone before us, in the urupā [burial ground] for instance, they actually help to house all of our tikanga and all of our being… …we don't have the same opportunities out of the corporate identity as what our papakāinga have… …We can't replace that here. This corporate entity, it's providing some employment for our whānau which is terrific. And it helps to harbour creativity for how we can look after our whānau in the future. But it hasn't got the connection and it won't (LM).

Rebuilding papakāinga is a fundamental step in rebuilding the institutions which can practise grounded accountability and those working on papakāinga recognise this: "…we devolved responsibility and accountability to people that were never accountable… …It's actually small communities, that's the way we function… …the big challenge for this rūnanga, is to be more accountable to the people" (HI). Those who do live in the area around a rūnanga which they whakapapa to are accountable "because you walk around the roads and you get a funny feeling". "So you're really accountable. But those places, their reps live in Wellington, in the cities, they're not accountable to anyone, they don't leave the suburbs… so the structure isn't run in a way that these villages are run" (HI).

Papakāinga draw from original instructions in a contemporary context to enable grounded accountability. They represent a means and an end towards a more authentic mana motuhake and tino rangatiratanga. More research, but particularly more action, is needed towards this potential. The contribution of this section has been to insert an empirical case which captures the themes of duality, dialogics and (d)evolution towards a form of self-determination which better enables grounded accountability into the IP&A literature. Together these perspectives provide a more nuanced theoretical and practical path to exploring an enabling approach for accountability within structures of colonial constraint. The contribution highlights the emancipatory potential of something that is either taken for granted or ignored in the IP&A literature – self-determination. In this case, the ability to do something as basic as build a house on Māori land was constrained by the State, and through partnership with the State, this is now enabled as a basic form of self-determination. Duality, dialogics and (d)evolution are intimately tied with self-determination and the introduction of these in the literature provides significant opportunities for further research and practice to examine the enabling and constraining potential of accountability in Indigenous contexts

3.6. (D)evolution Summary

Te Tiriti/Treaty was an agreement between whanau/hapū and the Crown. Hapū and the whānau which make up hapū are therefore the Crown's Treaty partners and have the grounded authority for economic, cultural, social and environmental decision-making. The recent manifestation of Te Rūnanga o Ngāi Tahu and Group is merely an intermediary between these Treaty partners and

accountability practices need to reflect this if they are ever to be grounded. Accountability is a tool to establish communication between decision-makers within the whānau and decision-makers external to the whānau. The extraction of Te Rūnanga Group out of the grounded normativity of hapū/whānau accountability relations has led to an accumulation of economic and political power as well as a growing misallocation of identity. Te Rūnanga Group is not Ngāi Tahu. This over-accumulation of economic and political capital enables the further appropriation of Ngāi Tahu taonga, and self-determining authority into the globalised economy. Unless active measures are taken to transform this engagement, and reconstruct whānau/hapū as autonomous, self-determining and flourishing socio-economic units on their own terms, then this appropriation will continue to expose Ngāi Tahu to the whims of the increasingly politically and economically volatile world. (D)evolution and a return to grounded normativity becomes necessary here and dialogic engagement between the organisation and the iwi facilitates this.

There are diverse perspectives on devolution, from little support given whānau/hapū/rūnanga capacity, to full devolution with regional control as soon as possible, and many in between. (D)evolution recognises the tino rangatiratanga and mana motuhake aspirations of the Claim as well as the ability for rūnanga and whānau to self-determine their own future. This is not an uncritical replication of other approaches to devolution nor an uncritical return to a vague recreation of pre-contact institutions. It is a contemporary contextualisation of the original economic instructions which were part of an interconnected totality of social, economic, cultural and environmental relations with grounded accountability at their heart (Reid, 2011; Coulthard, 2014; Simpson, 2017).

The contribution of this section to the IP&A literature is to highlight the nuance between an Indigenous organisation and an Indigenous kinship grouping to recognise that self-determination is always driven from below rather than given from above. Analyses within the IP&A literature have tended to focus on the constraining role of externally imposed accounting and accountability practices, with no agency or self-determination (Hooper and Pratt, 1995; Neu, 1999), or the enabling potential of Indigenous values and practices without a serious consideration of structural constraints (Gallhofer et al., 2000; Craig et al., 2012; Craig et al., 2018). This section has revealed that when both of these valuable analyses are combined through a methodological and theoretical perspective privileging Indigenous agency, the nuance of the enabling potential for grounded accountability in a contemporary context towards self-determination emerges.

4. Summary of Chapter Six

This chapter addressed Research Question Two: How do duality, dialogics and (d)evolution enable grounded accountability and is it possible in this context? I examined the relationships between Ngāi Tahu whānau/hapū/rūnanga/whānui and Te Rūnanga Group and the complex relations of accountability within and between each of these nested layers. Each require a different set of accountability relationships and a different level of grounded normativity of which it would be

disingenuous to generalise beyond suggesting that relationships of accountability are to be determined and driven from below upwards. However, in addressing the research question, I discussed solutions advocated by participants. These include both reform-driven projects, which operate within the existing relationships between the iwi and the organisation, and more radical suggestions involving (d)evolution. The contribution of this chapter is an enabling role for grounded accountability within structural constraints. This has emerged through the three interrelated theoretical perspectives: duality, dialogics and (d)evolution. Each of these contributes individually and together to the Indigenous Peoples and accountability (IP&A) literature in overcoming the identified constraints of excessive essentialism, and a lack of Indigenous agency which obscures the pursuit of self-determination. Together these three perspectives restore Indigenous agency in the IP&A literature but within historical and contemporary structures of constraint. Each of these contributions will be discussed in detail in the final chapter.

I conclude this chapter with a quote about Te Rūnanga Group which looks to the next phase of development: "It's been good to find settlement, with the Crown, it's been good for a whole range of things based in the Pākehā world and it needs a lot of work in relation to being in Te Ao Māori" (JK). This celebrates success but introduces the next phase of development necessary to 'ground accountability'. Progress must be celebrated as an expression of hope because without hope, change becomes sterile and bureaucratic (Freire, 1994). "Hope is an ontological need" (Freire, 1994, p. 2). This opens the next phase in the struggle for mana motuhake and grounded accountability which is enabling Ngāi Tahu, the iwi, to flourish interdependently with Te Rūnanga Group. In order to enable these, duality, dialogics and (d)evolution are needed to overcome the constraints to grounded accountability which organisational accountability currently presents. The final chapter discusses the contribution of these findings in detail and makes recommendations for further research and practice.

Chapter Seven: Discussion and conclusion – privileging Indigenous agency

This chapter concludes the thesis by directly addressing the research questions and offering a detailed discussion of the three related empirical, theoretical and methodological contributions. In addition to this, an overview of existing projects within Ngāi Tahu and related opportunities for future research will be detailed as well as general opportunities for future research across different contexts. Finally, some concluding thoughts will be shared including the privilege of being able to reconnect with Ngāi Tahu people and knowledge through a research project. The overarching objective of this thesis was exploring the potential of 'grounding accountability', which in this case refers to aligning the understandings and practices of different layers of the iwi represented by grounded accountability with the accountability practices of the organisation. I argue that this can be done with a commitment to duality, dialogics and (d)evolution so that the two forms do not constrain or replace one another but work in parallel in a contemporary context. This recognises Indigenous agency as Ngāi Tahu drive their own change using the organisation as a vehicle.

1. Addressing the Research Questions

1.1. Research Question One

Research Question One emerged through an engagement with the Indigenous Peoples and accountability (IP&A) literature as well as other bodies of work which consider Indigeneity, accountability and democracy. This question examines in what ways and why is accountability understood and exercised in Ngāi Tahu? Do these constrain or enable grounded accountability? Drawing from empirical evidence, it is argued that although grounded accountability has been transmitted to understandings and some organisational accountability practices, other organisational practices can constrain grounded accountability. Despite this, there is an emerging trend within Ngāi Tahu and Te Rūnanga Group towards exploring or embracing activities which are seen to enable grounded accountability through old ways and new means (Anderson et al., 2016).

In addressing this question, the concept of felt accountability (O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) was extended to grounded accountability. In this context, grounded accountability is place-based, intergenerational and relational, mediated by whakapapa (a structured genealogical relationship between all things) and mana (authority/prestige) with fluid relationships between obligations, accounts, forums and mechanisms for reward and sanction. The values and practices embedded in conceptions of grounded accountability emerge from the original instructions of accountability but are expressed through contemporary contextualised practices. Grounded accountability obligations and practices are intrinsic to Ngāi Tahu identity and relationships within the interdependent layers that coalesce into the iwi. However, this grounded accountability is constrained when scaled to organisational practices. The organisation formed to engage in accountability practices based on a wide geographical and relational dispersal of membership where many whānau and rūnanga have maintained ongoing grounded accountabilities

184

and many have not. The organisation and the iwi, with all their different layers thus exist within particular contexts which require particular relationships of accountability. These layers also need to engage with one another and it is at this point where the meeting of grounded and organisational accountabilities creates complexity. This complexity is illustrated by the differences in grounded and organisational practices within each of the characteristics (obligations, accounts, forums, reward and sanction) detailed in Chapter Five. In some cases, organisational practices enable grounded accountability but in others they do not. Despite this, it is clear the reconnecting of accountabilities requires different, more localised and nuanced relationships than a corporate, beneficiary or democratic framework can provide.

The theoretical contribution which emerged from Research Question One has implications for both the NGO and IP&A literature. The extension of grounded accountability initially overcomes the shortcomings of felt accountability that lead to an inward focus (c.f. O'Dwyer and Boomsma, 2015) because the values and practices emerge through the iwi from below. However, grounded accountability is complex at an organisational level and leads to similar shortcomings found in the NGO accountability literature (Unerman and O'Dwyer, 2008; O'Dwyer and Boomsma, 2015; Agyemang, et al., 2017; O'Leary, 2017). A crucial departure from the NGO accountability literature is that the iwi and its layers are not the 'beneficiary' of Te Rūnanga Group. The organisation was born out of the claim and its settlement which was carried through generations by Ngāi Tahu. Finally, O'Leary (2017) makes an essential extension of felt accountability to include the 'promise' inherent in the practice. This thesis includes the promise with a corresponding obligation that encourages mutual and reciprocal grounded accountability towards self-determination together from below.

These findings contribute to the IP&A literature in that the language of grounded accountability through enduring Indigenous values is more convincing than contemporary practices of these values within an iwi organisation. These values are upheld as the enabling potential for accountability by the literature (see e.g. Gallhofer et al., 2000; Craig et al., 2012; Craig et al., 2018) but are difficult to practise within contemporary constraints. Addressing this question has uncovered a practical analysis of the role of accountability within Indigenous communities pursuing self-determination. Specifically, when culture and commerce or Indigenous and West are established as dichotomies in the literature, this flows through to practice and has material implications. This confirms the basic contention that the enabling potential for Indigenous accountability must be examined by privileging Indigenous agency within structural constraints. These implications will be discussed in the next section.

1.2. Research Question Two

Within the IP&A literature, three general shortcomings were identified. These arise from a tendency to examine either the constraining or enabling potential of accountability for Indigenous Peoples in isolation rather than the enabling potential within structural constraints. These interrelated

shortcomings are excessive essentialism, a lack of Indigenous agency and the absence of struggles for self-determination (see McNicholas et al., 2004, Barrett and McNicholas, 2007; Buhr, 2011 for exceptions). To overcome these shortcomings, three interrelated theoretical perspectives were drawn from which emerged abductively through empirical and theoretical materials. These perspectives are duality (Bhabha, 1994; Reid, 2011; Coulthard, 2014; Stevens, 2015; Simpson, 2017), dialogics (Freire, 1972; 1994; Bebbington et al., 2007; Brown, 2009) and (d)evolution (Bakunin, 1990; Reid and Rout, 2016; Tau, 2016b) and out of this emerged Research Question Two: How do duality, dialogics and (d)evolution enable grounded accountability and is it possible in this context?

This question was addressed through discussions with Ngāi Tahu citizens and Te Rūnanga Group staff where the themes of duality, dialogics and (d)evolution emerged as both ideals to aspire to as well as principles informing past, present and future practices. It is argued that these themes can inform accountability practices to bridge organisational and grounded relationships through both existing and developing programmes. There are several projects and ideas being developed by Ngāi Tahu for Ngāi Tahu which aim to bridge the culture commerce dichotomy which is inhibiting a grounded accountability. These projects, including Taonga Assets and IwiNet, are incrementally working towards reconnecting the organisational accountabilities with practices of Ngāi Tahu grounded accountability to bridge this divide. They draw on original economic instructions and therefore, duality, to introduce more dialogic forms of accountability between the organisation and Ngāi Tahu people to adapt to internal and external changes. Therefore, grounding the concept and process of accountability for Ngāi Tahu means embracing new technologies, within a broader moral and cultural framework which enable Ngāi Tahu people to achieve their own dreams.

While the organisation holds great potential to enable grounded accountability towards self-determination, it is merely a temporary intermediary to reconstruct the interdependent communities that make up the iwi commonly known as Ngāi Tahu. An institution can only do so much towards empowering communities to lead their own change, and therefore to further ground accountability requires (d)evolution. (D)evolution is a contentious issue within Ngāi Tahu, and has been for some time, but all can agree that the claim and its resources are for the people and not for the organisation. The organisation is in place to enable the people to achieve their own dreams. It becomes complex when the concept of 'the people' is unpacked and whether this is individuals of Ngāi Tahu Whānui who are members of Te Rūnanga o Ngāi Tahu, or collective autonomous units of whānau, hapū, rūnanga and papakāinga which represent the various interconnected layers of Ngāi Tahu the iwi. One follows a more state-like process which acknowledges individual citizens through democratic ideals – organisational accountability – the other follows more autonomous groupings of people connected by kinship and proximity – grounded accountability. These layers require different relationships of accountability. Both are useful given the context being operated in but the former needs to work towards enabling the latter so that the distinctions are overcome. This is (d)evolution,

where whānau/hapū/iwi work through dialogic relationships of accountability with rūnanga/Te Rūnanga Group. These relationships can embrace ako and manaakitanga within an orthodox traditionalism to enable a flourishing of the Indigenous self (Reid, 2011; Simpson, 2011). This is not about deconstructing the organisation but reconstructing the iwi.

2. Discussion

The contribution of this thesis is threefold with related empirical, theoretical and methodological implications. The cornerstone to these contributions is Indigenous agency, which has been privileged across three perspectives. The empirical focus privileges an Indigenous kinship grouping and organisation pursuing self-determination. The methodological focus privileges an approach committed to decolonising methodologies, with a disconnected Indigenous author seeking reconnection by engaging directly with Indigenous participants. The theoretical perspectives of duality, dialogics and (d)evolution all centre Indigenous agency and come together as a theory of grounded accountability. Out of this privileging of agency, several novel contributions to theory and practice have been uncovered which would otherwise have remained obscured.

The empirical contribution is a detailed exploration of the enabling potential of grounded accountability in the pursuit of self-determination, with its commitment to enduring Indigenous values and practices, within structural constraints. Grounded accountability is required for self-determination at the same time as being enabled by it. This contributes to the IP&A literature as an examination of accounting *by* Indigenous Peoples rather than *for* Indigenous Peoples (Buhr, 2011). The theoretical contribution is a threefold interrelated exploration of duality, dialogics and (d)evolution. Duality is informed by orthodox traditionalism through 'old ways and new means' (Anderson et al., 2016) to overcome excessive essentialism in the IP&A literature, and further extends Dar's (2014) exploration of hybridity. Dialogics contributes to the IP&A literature by recognising agency at two levels – collective Indigenous struggles against the State in the pursuit of self-determination, and engagement within Indigenous communities to recognise layers of authority in self-determination. (D)evolution extends the contributions of dialogics by highlighting the nuance between an Indigenous organisation and an Indigenous kinship grouping which can often be made synonymous in the IP&A literature. Grounded accountability is an expression of self-determination together, that is taken from below rather than given from above. This extends O'Leary's (2017) critical insight of accountability as a specific promise. Finally, the methodological contribution suggests that the privileging of Indigenous agency and relationships will improve not only the theoretical and empirical insights of critical accounting research, but the critical accounting researcher, and the researcher's perspectives and relationships. Each of these and their interrelationships will be discussed in detail next.

2.1. Empirical

The primary empirical contribution is the exploration of self-determination, and the role of grounded accountability as a means and an end to self-determination. The limitations of the conceptualisation of self-determination in this case, however, must be made explicit. Relationships of accountability within the latest round of Treaty of Waitangi settlements were examined which have not been without criticism (Mikaere, 2011; Mutu, 2015; 2018; Stevens, 2016; Williams, 2018). In doing so, the scope of this study is limited to economic base building and financial autonomy with some extensions to other areas. However, Prendergast-Tarena (2015) argues that the economic prowess of iwi within the current framework is translating into political authority within the same framework.

In Chapter Two, it was pointed out that self-determination or variations of the term only appear in the IP&A literature in passing or as self-management. This was somewhat perplexing given the concept's centrality within Mataira's (1994) early intervention. In contrast, this thesis has centred self-determination, or specifically the pursuit of tino rangatiratanga and mana motuhake as a primary empirical consideration. This is because in the Ngāi Tahu case, the claim and its 150-year pursuit has always been about self-determination, and everything since settlement has been exploring the potential for tino rangatiratanga and mana motuhake within and beyond existing frameworks. The relationships of accountability between the organisation and the various layers of the iwi, and whether these enable grounded accountability is therefore fundamentally about the question of self-determination. The empirical contribution of this basic contention is to emphasise Manuel and Derrickson's (2017) assertion that "the moment you colonize a people, the moment you dispossess them of their lands and make them dependent, you create an urge to be free and an urge to be independent" (p. 168).

However, Williams (2018) argues that "if self-determination doesn't strengthen our communities then… …don't waste it on us". If self-determination merely means replicating colonial state structures to improve the lives of Indigenous Peoples within the settler-state, then the understandings and practices of accountability within that settler-state will be sufficient. It is clear in this thesis, however, that those I spoke with consider this insufficient. The next empirical contribution is to articulate the concept and to an extent the practice of grounded accountability. Practices of accountability which are homogenised, copied, and pasted contain the potential for replicating the more subtle but destructive structures of colonial-capitalism (Chew and Greer, 1997; Gibson, 2000; Coulthard, 2014). Although I have engaged with accounting *by* Indigenous Peoples rather than *for* Indigenous Peoples, I have also uncovered the nuanced distinction between organisational and grounded Indigenous perspectives. Examining accounting by an Indigenous organisation is insufficient to understand Indigenous accountability.

Grounded accountability was detailed as an extension of felt accountability (O'Dwyer and Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) specific to Ngāi Tahu, with particular practices at different layers and in different areas of the iwi. Within a grounded accountability framework, the

characteristics identified in Chapter Two – obligations, accounts, forums, rewards and sanctions, outcomes and different contexts are all present and while the word 'accountability' has only recently arrived in Māori discourse, these practices are enduring. Obligations are determined by whakapapa connections of genealogy between people and place, past, present and future, and within this, the practices of whanaungatanga (kinship), kaitiakitanga (guardianship) and manaakitanga (maintaining and enhancing the mana of others) express and regulate these obligations. Place, intergenerationality, reciprocal obligations between individuals and collectives and genealogical relationships with the environment are specific extensions of felt accountability. This was done to examine to what extent the original instructions of accountability have been transmitted over time into understandings and practices to benchmark against the practices of accountability between the organisation and the layers of the iwi today. The enabling potential of grounded accountability is that the values and practices of the organisation are developed and implemented *from below* by the iwi, rather than internally within the organisation, but internal and external constraints still exist in practice.

The absence of contemporary struggles for self-determination is the most substantial empirical shortcoming of the IP&A literature. This is a logical consequence of the lack of Indigenous agency in the theoretical and methodological perspectives adapted within this literature. Prior literature has done an exceptional job of highlighting the colonising role of accounting and accountability (Hooper and Pratt, 1995; Neu, 1999; Gibson, 2000) and the enabling potential of Indigenous values and practices for accounting and accountability (Gallhofer, et al., 2000; McNicholas, 2009; Craig et al., 2012; Craig et al., 2018). To advance understanding further into contemporary struggles for Indigenous self-determination, it was necessary to examine the enabling potential of Indigenous values and practices for accountability within a constraining context. Out of this emerged grounded accountability as one means and one end to self-determination and this is my primary empirical contribution. This empirical contribution raises three interrelated theoretical issues: duality, dialogics and (d)evolution. This is because restrictions on self-determination constrained Ngāi Tahu from evolving the enduring institutions of grounded accountability on their own terms over time into contemporary contextualised manifestations. These three theoretical perspectives help to reverse this trend and the contribution of these is the subject of the next sub-section.

2.2. Theoretical

This thesis identified three interrelated shortcomings of the IP&A literature and three theoretical interventions emerged abductively from empirical and theoretical materials to overcome those shortcomings. The shortcomings identified are excessive essentialism, the obscuring of Indigenous agency and an absence of self-determination. These theoretical shortcomings are present throughout different disciplinary areas and often flow over into practice. These shortcomings are crucial to overcome in both theory and practice to better understand and engage with the contemporary context. The specific contributions to overcome these shortcomings are duality,

dialogics and (d)evolution, which come together as a theory of grounded accountability in a contemporary context. Each of these will be discussed in turn and together in the following

2.2.1. Duality

In the IP&A literature excessive essentialism can manifest into a rigid dichotomy between Indigenous and West or Māori and Pākehā which sees traits of Indigeneity locked in time and form (Reid and Rout, 2016). This can suggest that either Indigenous Peoples are forced to practise these traits in their fixed position forever, or they are no longer Indigenous. If instead we reconceptualise that Indigenous practices and beliefs evolve over time while individuals and groups maintain a sense of individual and collective self-recognition, then Indigenous Peoples can adapt within a contemporary context (Reid, 2011; Simpson, 2011; 2017; Coulthard, 2014; Stevens, 2015; 2018). The enabling potential for accountability through duality under this conception is adapting the forms of practices while maintaining a set of enduring values in a contemporary context – orthodox traditionalism (Hogan, 2000; Reid, 2011). In this section I will detail the contribution of duality through orthodox traditionalism to the IP&A literature.

Duality through orthodox traditionalism requires trust, a sense of equality and self-determination (Reid, 2011) but when these are constrained, and mobility is contained, then duality becomes a dichotomy. In Chapter Three, it was argued that settler-colonialism disrupted the self-determining authority of Ngāi Tahu and the ability to embrace duality on their own terms. The State imposed rigid categories which manifested into both an external and internalised dichotomy. This has manifested through reactionary traditionalism into the culture commerce dichotomy where culture and commerce are presented as distinct (Reid and Rout, 2016). The structure of the corporate beneficiary model – Te Rūnanga Group – reinforces this distinction.

The findings within this thesis do suggest that there are two parallel worlds which come together – a Māori world and a Pākehā world. This is not at dispute, this is embraced. Fanon (1968) and Coulthard (2014) both argue that 'turning away' from the coloniser, and individual and collective self-recognition are necessary aspects in the struggle for self-determination. The construction and maintenance of two worlds motivates resistance and inspires alternatives (Coulthard, 2014). Through struggle and conflict, colonised subjects can break free of colonial thought, and recognise and re-establish themselves as self-determining (Fanon, 1968). O'Regan (2014) notes that the Ngāi Tahu Claim and an intergenerational sense of grievance against the State became a key part of an individual and collective Ngāi Tahu identity. The us versus them binary is thus a necessary foundation to anti-colonial resistance.

What is at dispute, however, is that these worlds are both fixed in a rigid dichotomy and unable to influence one another. Or as is more common in the literature, that the relationship is a unidirectional one of dominance where the world of the coloniser erases the world of the colonised. This ignores the potential and the reality that there are aspects of both that can benefit one another. Turning in is

necessary for resistance but not at the expense of turning backwards, forwards and out. The destruction of the Māori world by the Pākehā one has been well documented and was considered in Chapter Three. What is less well documented is the ability for aspects of the Pākehā world to be incorporated into a more holistic and flexible Māori ontology (although this has been covered in a Ngāi Tahu context c.f. Stevens, 2015; Reid and Rout, 2018). The logical extension of this is that the culture commerce dichotomy currently present in literature and practice can also be overcome so that commerce is seen as a tool to be embedded in a flexible Ngāi Tahu ontology rather than an all-consuming force to crowd out culture. This was theorised through early contact, and then post-settlement projects such as Taonga Assets, Manawa Kāi Tahu, IwiNet, papakāinga, and various recommendations from Ngāi Tahu citizens.

This dichotomy in the literature, however, has manifested in practice with ongoing material implications. The culture commerce dichotomy is a form of reactionary traditionalism and the tension this has created within Ngāi Tahu exposes the limitations of the settlement framework within the liberal politics of recognition (Coulthard, 2014). The disputes over dairy farming in Chapter Five and land holdings in Chapter Six revealed these limitations in practice. As commercial and cultural authority are perceived as distinct, the potential for the commercial to dominate the cultural is reinforced, and a subtle but sophisticated form of accumulation of economic capital at the expense of cultural capital is a result. The culture commerce dichotomy sits comfortably within the liberal politics of recognition because the structure reinforces that Ngāi Tahu culture is something that fits within a colonial-capitalist framework sanctioned by the State. This is in contrast to a mode of life which directly challenges colonial-capital power, self-determined together from below facilitating and facilitated by grounded accountability. In the current framework Ngāi Tahu are *allowed* to manage their own language, history, arts, but anything that challenges the hegemony of economic production and state sovereignty requires forceful resistance from below.

The land example exposed the use-exchange value contradiction inherent in the culture commerce dichotomy where distinguishing between cultural and commercial value was 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 accountability of the iwi is pushing back against the organisational accountability which separates culture and commerce to assert both a cultural and commercial authority over the totality of activities within the iwi and organisation. The CEO of Holdings welcomes this push from below because the commercial authorities also recognise the shortcomings of the dichotomy (Brankin, 2017).

This structure which arose out of the settlement process accepted within the liberal politics of recognition has been criticised as unilaterally imposed by the State onto iwi (Mikaere, 2011; Mutu, 2018). However, O'Regan (2018) argues that Ngāi Tahu the iwi also negotiated legal personhood

which entitles the group to adapt its framework without State intervention. This suggests that the structural constraints of the culture commerce dichotomy can only be blamed on external forces to an extent and the remainder requires change from below, as well as grounded leadership to facilitate this change. The potential for this was illustrated in Chapter Six. Through the evolution of reporting into the Manawa Kāi Tahu framework, it was illustrated that the culture commerce dichotomy was slowly being overcome and that projects were being developed to engage in commerce through a wider cultural frame. However, it is too early to detail how this reporting affects decision-making in the first instance. If it can be shown to materially affect decision-making, the framework represents an approach where enduring Indigenous values and practices are seen as both a means and an end to self-determination (Coulthard, 2014). This presents new alternatives to development whether or not the activity is in a land-based or urban context (Coulthard, 2014). It must be stated then, that overcoming the culture commerce dichotomy – the Indigenous and West binary – into a more holistic flexible ontology is still a reworking of utopian ideals. There is a will, however, pushing from below with support from above.

One more contribution is yet to be detailed along these lines which is the distinction between 'new' and 'next'. Hybridity is often deployed as a theoretical perspective to overcome the dichotomy, but I argue, following Coulthard (2014) that this and related perspectives privilege the 'new' over the 'old'. This has the potential to obscure the potential of drawing from the old or enduring to (re)build alternatives and confront contemporary challenges. In the evolution of Ngāi Tahu reporting, for example, we see a change in how commerce and culture were conceptualised over time. Beginning with culture as an end, and commerce a means to enable that end. Moving to culture as a means to inform commercial activities, and finally to aspirations for culture as a means and an end to self-determination aspirations. Along these lines, Stevens (2015; 2018) following O'Regan suggests that a fundamental Ngāi Tahu characteristic is the capacity for radical adaptation. In this conceptualisation then, the phase Ngāi Tahu are entering 20 years post settlement with transformations of accountability relations through duality, dialogics and (d)evolution is not 'new'. It is 'next'. If a key characteristic of Ngāi Tahu culture and practice is the capacity for dynamic adaptation then this is just the next phase in this continuous process of adaptation – old ways and new means (Anderson et al., 2016). Even though the forms are changing as a response to contemporary conditions, the enduring values remain a constant.

Duality therefore has the potential to contribute to the IP&A literature. The strength of the 'Yin and Yang Framework' applied to the accounting literature by Hines (1992), for example, is that it embraces the interplay, tension, complementarity and union of opposites between Yin and Yang values. When this was applied to the IP&A literature, however, the authors were largely silent on how Indigenous (Yin) and Western (Yang) values co-constitute one another, except as a conflict where the Western values dominate (Greer and Patel, 2000). While this observation is sound, and the authors advocate a balance, the two world views are still set up as a dichotomy rather than a

duality. Dar (2014) successfully deconstructs the dichotomy between formal and informal, West/non-West developed in the accountability literature by drawing from hybridity (Bhabha, 1994). The contribution of this thesis is thus to build on Dar's (2014) use of hybridity by drawing from Reid's (2011) exploration of orthodox traditionalism. Orthodox traditionalism overcomes the false dichotomy through a duality that embraces 'old ways and new means' rather than a 'new' hybrid culture. These insights are embedded into the IP&A literature to address the identified shortcoming of excessive essentialism which I argue is both a cause and a consequence of constrained agency.

Duality contributes to the IP&A literature as well as the overarching contribution of this thesis by recognising adaptation as one form of agency that gives a more realistic perspective on contemporary Indigenous struggles. The combination of agency and duality overcomes the excessive essentialism shortcoming, and self-determination overcomes the reality. If these had been centred in prior work, then duality would have emerged as Indigenous Peoples self-determine together which parts of the Indigenous world they want to maintain, and which parts of the West may be useful in doing so (Freire, 1972; Sen, 1999). If authors uphold the rigid dichotomy then they can unwittingly become complicit in reinforcing the colonial structure of the liberal politics of recognition which only allows for an expression of Indigenous values within one political formation – colonial state sovereignty – and one mode of production – capitalism (Coulthard, 2014). A theoretical perspective which privileges Indigenous agency towards self-determination is thus required to theorise duality in practice and dialogics does just this.

2.2.2. Dialogics

The primary shortcoming of the IP&A literature was the lack of Indigenous agency in the theoretical, empirical and methodological perspectives. The theoretical solution to this shortcoming was the potential of a dialogic theory of action (Freire, 1972; 1994). Dialogics was deployed as a perspective to recognise Indigenous Peoples as agents of their own change despite being constrained within the structure of settler-colonialism. Dialogics has also proven useful at another level to theorise the engagement between Te Rūnanga Group and Ngāi Tahu the iwi. This recognises multiple layers of agency not theorised extensively in the IP&A literature, and these will be discussed in the following.

Dialogics was applied to recognise Indigenous agency in that the culture seeking change are the agents of their own change and the culture being recreated is the fundamental instrument of the reconstruction (Freire, 1972; 1994). Practice based on a mechanistic view of history will never lead to a reduction in dehumanisation (Freire, 1972) because no matter how totalising dominance is, it will always be contradicted by resistance (Hardt and Negri, 2004, p. 54). Freire (1972) argues that rationalising the guilt of past or ongoing injustice by setting up patterns of state dependence is insufficient for change. The Ngāi Tahu claim which was driven over 7 generations by Ngāi Tahu for Ngāi Tahu in the pursuit of self-determination is an example of agency expressed through dialogics. The claim was driven from the ground up, by whānau, hapū, rūnanga, and other allies, and out of this emerged settlement and the organisation to manage that settlement.

Freire (1972) also writes, however, that it is essential for those seeking change to participate in the revolutionary process with a critical awareness of their own role as Subjects of transformation. If "drawn into the process as ambiguous beings, partly themselves and partly the oppressors housed within them" he continues, then their existential duality may facilitate a climate of sectarianism with bureaucracies that undermine the revolution (Freire, 1972, p. 127). This reference to duality continues the discussion above because it suggests a climate without the sense of equality, trust and self-determination which Reid (2011) argues necessary. If self-determination is driven through duality, but a sense of equality has not been achieved by the people, then reactionary traditionalism emerges as a dichotomy. The organisation was set up to be collectively governed by Ngāi Tahu. over time it became clear that the framework – although largely successful within the standards set by global capitalism and the State which facilitates it – struggled to enable a grounded accountability and recognise the rangatiratanga and mana of whānau, hapū and iwi. Fundamental to this is the contradiction between self-determination from above driven by an organisation and given to the iwi and self-determination driven from below and taken by the iwi. This contradiction manifests because to do so from above requires the organisation to succeed itself out of existence. This leads to the next useful mobilisation of dialogics, which is to understand engagement and the relationships of accountability between the organisation and the iwi.

A key contribution of dialogics for this study is that dialogical practices are intrinsic to enduring Māori and Ngāi Tahu grounded accountability. This is best articulated through the concepts of ako and manaakitanga which can be considered original instructions of accountability to be drawn by the culture seeking change from the superstructure of that very culture (Freire, 1972; Coulthard, 2014; Reid and Rout, 2016). Ako means both to teach and to learn and overcomes the teacher-student contradiction. Manaakitanga is one of the six Ngāi Tahu values and is the practice of preserving and enhancing the mana of your guests and opponents. Together these enduring values and practices contain the potential to develop multidirectional relationships of grounded accountability between and within the organisation and layers of the iwi.

The original design of Te Rūnanga o Ngāi Tahu was based on regular wānanga (education forums) where those with the common sense of place-based relationships with land would come together with governors to simultaneously teach and learn (Brankin, 2017). In addition, the 'tribal map' represented by Ngāi Tahu 2025, developed at the outset of Te Rūnanga Group to guide its vision into the future, was created dialogically through the different layers of the iwi and organisation (TRoNT, 2001). These represented a commitment to dialogics through ako where knowledge and aspirations emerged from the ground below in the initial design of Te Rūnanga Group and were facilitated by the organisation as the collective repository of tino rangatiratanga (TRoNT, 2001). These intentions were to an extent lost or eclipsed over time (TRoNT, 2009b). However, recent transformations have illustrated a desire both within and outside of the organisation for more dialogic

engagement committed to ako between the layers of the iwi, particularly rūnanga, and the organisation (Bennett, 2017).

The findings of this thesis contribute to this illustration through the acknowledgement by staff of the value that can be added by engaging with the grounded knowledge keepers of the iwi to all activities. Engagement with rūnanga and whānau is not a 'cost' but value is generated for all through committed dialogic accountability. By re-injecting grounded accountability beliefs into organisational accountability practices, the organisation can better facilitate a reconnection between the grounded accountability practices of the iwi, and the organisational accountability practices within the organisation so that these run in parallel rather than constrain one another. This will realign cultural and commercial authority and accountability to overcome the culture commerce dichotomy. Employees of the organisation are critically acknowledging their limitations in this regard and beginning to consider how to engage in a more authentic and grounded manner.

As one of the six Ngāi Tahu values, a commitment to manaakitanga is already present in the Te Rūnanga Group framework. In a contemporary context, as one participant noted, this has been reduced to a discourse around hospitality but also includes facilitating dissensus through dialogic engagement. In accumulating your own mana by preserving and enhancing the mana of your guests and opponents in any situation, dissensus becomes just one outcome of the practice of manaakitanga. Underneath disagreement lies potential that continues to be untouched within a liberal framework of engagement seeking consensus through policing rather than encouraging dissensus through politics (Rancière, 1999; 2006; 2010). This dissensus is within a wider framework that respects and enhances the mana of dissenting voices. Dialogics therefore contributes to the IP&A literature by recognising agency on two interrelated levels. Firstly, it recognises Indigenous agency in struggles for self-determination against the state, and secondly, in the engagement between and within an Indigenous organisation and an Indigenous community in further pursuits of self-determination. In this case, the engagement is around the economic and political autonomy of the different layers of the iwi regarding settlement resources. The absence of dialogics in the IP&A literature is a result of the lack of Indigenous agency in the same literature.

Prior IP&A literature has done a formidable job of recognising the destructive role that accounting has played in colonisation and articulated an exciting potential role for Indigenous values and practices in enabling approaches for accountability. Dialogics makes the link between these two perspectives towards enabling approaches within constraining contexts. For example, Indigenous communities determining together 'the Self' to be articulated in the struggle against 'the Other', and which 'old ways' to preserve and 'new means' to adapt in the struggle for self-determination together from below. For those papers in the IP&A literature that do acknowledge contemporary expressions of Indigenous agency, they often attribute these to Indigenous organisations (c.f. Chew and Greer, 1997; Craig et al., 2018). A second contribution of dialogics to this literature is to articulate the nuance between Indigenous organisations and Indigenous communities as self-determination from above

versus self-determination from below which require dialogic relations to resolve tensions. This finding has parallels with Agyemang et al's (2017) conclusion that 'conversations for accountability' between organisations and beneficiaries can align felt accountability obligations, but with the specific extension of grounded accountability between citizens with agency rather than beneficiaries with dependency. This study commits to examining "the actual activities of real people as the agents for change" (Smyth, 2012, p. 241). The final contribution to be discussed is the requirement to (re)recognise this in the Ngāi Tahu case and (d)evolution does just so.

2.2.3. (D)evolution

(D)evolution recognises authority from below and the need to evolve institutions of pre-colonial grounded accountability into contemporary contextualised manifestations while devolving centralised authority to enable whānau to flourish together into the future (Simpson, 2011; 2017; Coulthard, 2014; Reid and Rout, 2016). This acknowledges a key extension from felt to grounded accountability of accountability as a specific promise of self-determination together from below (O'Leary, 2017). In this context, (d)evolution is about recognising autonomous layers of singularity coalescing into larger and larger groups of collectives, all with their own agency, but with agency together, that is, mana motuhake-a-whānau, mana motuhake-a-hapū, mana motuhake-a-iwi. Within the IP&A literature, this extension of accountability as a specific promise to grounded accountability together recognises an enabling approach, relevant to contemporary struggles within internal and external constraints. Any enabling approach for Indigenous values and practices towards accountability must recognise the struggle for self-determination as fundamental to overcoming colonial constraints. In this section I articulate this contribution to the literature including authority from below, mana motuhake, the question of power, and practical paths being explored.

One caveat that must be restated in this section is the care taken when drawing from the NGO accountability literature to theorise Ngāi Tahu's relationships of accountability. Throughout this literature, 'felt accountability' is developed to consider the relationship between an NGO and beneficiaries. Ngāi Tahu whānau/hapū/rūnanga and whānui are not beneficiaries, they are citizens with mana drawn from the land through whakapapa, organising into autonomous collectives based on kinship relationships and rights. The specific contribution of (d)evolution is to recognise that within a grounded accountability framework authority emerges from the ground up rather than the organisation down and without a recognition of this in practice there is only a hollow facade. The organisation only exists in the first instance based on the mana of whānau. Although the specific practices of accountability emanating from Te Rūnanga Group do not always enable this, the fundamental nature of whānau having authority over the settlement resources is not at dispute. The means to express and control this is.

There is a trend towards both commercial and cultural leadership seeking guidance from below. This touches on the question of power and agency, which is the most obvious shortcoming of the normative commitment to (d)evolution that this thesis makes. Why would Te Rūnanga Group, TRoNT

representatives, and commercial authorities within Holdings relinquish their power and recognise the authority of whānau from the ground up? Several participants as well as others in positions of power were seeking guidance from the grounded normativity of whānau. This is because the enduring aspect of Ngāi Tahu grounded normativity, whakapapa and mana, and related Ngāi Tahu values, manaakitanga, whanaungatanga, kaitiakitanga and rangatiratanga are grounded in the landscape. The cultural foundation of the iwi is the mana whenua who are grounded in the landscape. This is what distinguishes grounded accountability from felt accountability and without this, an iwi organisation becomes just an organisation with no legitimacy. Leadership within Te Rūnanga Group recognise this and more and more, the leadership across the group are also those that draw authority from the land through whakapapa and are held accountable in a grounded framework.

Alternatives to the somewhat disenfranchising status quo are required where whānau, hapū and rūnanga may better flourish through the institutions of grounded accountability. (D)evolution is about evolving these institutions into the contemporary context despite being constrained by external forces. The organisation has a role to play in this as was seen in the previous chapter because of the commercial authority and access to other resources required to do so in the contemporary context. For example, there is a programme now driven by Te Ngāi Tūāhuriri Rūnanga, The Tuahiwi Project, towards a restructuring of the rūnanga "with a view to achieving mana motuhake" (We are Tuahiwi, n.d.). The group is governed by a number of those who whakapapa to Tuahiwi from different whānau including the CEO of Te Rūnanga o Ngāi Tahu. While conventional analyses of devolution tend to set up us versus them dichotomies, the nature of whakapapa within Ngāi Tahu means that (d)evolution is somewhat more nuanced. All understand rangatiratanga and mana emerge from below, but different groups recognise this in different ways and have alternative aspirations and means to achieve those aspirations. While there will continue to be conflict in the 'strong regions' v 'strong centre' discourse within Ngāi Tahu, this conflict is layered by whakapapa.

One of several paths towards (d)evolution that was outlined in the thesis is the development of papakāinga housing which "is the opportunity to reconstruct our economy" (JK). This project ties together duality, dialogics and (d)evolution through the tools required to develop in a contemporary context, the relationships required to do so, and the authority necessarily recognised in these developments. Aside from providing a most fundamental human need of shelter, which the colonial-capitalist mode of production has failed to deliver for many, this project is seen as an integral part of enabling grounded accountability. With place-based relationships between one another and land, mutual obligations, and culture as mode of life towards a more authentic mana motuhake and tino rangatiratanga. Critics point out that rather than restoring rangatiratanga, the settlement process only restored 'ownership' (Tau, 2017; Kruger, 2017; 2018). A cornerstone of an alternative Māori economy, which exercises a grounded accountability is rangatiratanga. Through stronger papakāinga, the institutions of whānau, hapū and rūnanga can be strengthened so that the

rangatiratanga promised in Te Tiriti can be exercised effectively. Kaitiakitanga, manaakitanga and whanaungatanga will always be constrained when rangatiratanga is constrained.

The contribution of this section to the IP&A literature is to highlight the nuance between an Indigenous organisation and an Indigenous kinship grouping to recognise that self-determination is always driven from below rather than given from above. Analyses of IP&A have tended to focus on the constraining role of externally imposed accounting and accountability practices, with no agency or self-determination, or the enabling potential of Indigenous values and practices without a serious consideration of structural constraints. This section has revealed that when these analyses are combined through a methodological and theoretical perspective privileging Indigenous agency, the nuance of the enabling potential for grounded accountability in a contemporary context towards self-determination emerges. The layers of the iwi and organisation require different relationships of accountability. Both are useful given the contemporary context, but the latter needs to work towards enabling the former so that the distinctions are overcome. This is (d)evolution, where whānau/hapū/iwi work through dialogic relationships of accountability with rūnanga/Te Rūnanga Group that embrace ako and manaakitanga within an orthodox traditionalism to enable a flourishing of the Indigenous self (Reid, 2011; Simpson, 2011). This is not about deconstructing the organisation but reconstructing the iwi and its layers to flourish together into the future.

2.2.4. Theoretical summary

The absence of agency in the literature flows into an absence of self-determination in practice which limits the ability to embrace duality on Ngāi Tahu terms. By restoring agency through dialogics, which is necessarily a foundation to self-determination, the ability for Indigenous Peoples to decide together from below which values and practices they want to maintain, and which parts of the settler world may be useful in doing so is restored. Duality, dialogics and (d)evolution recognise the enabling potential of Indigenous grounded accountability within the constraining contemporary context represented by the structure of settler-colonialism. Duality overcomes excessive essentialism by recognising the agency, although not always voluntary, of adaptation while maintaining a sense of the Indigenous self over time – orthodox traditionalism. There is a 'West' and an 'Indigenous', but these are not isolated binaries, homogenised, or static. Dialogics restores the agency of Indigenous Peoples at the same time as theorising engagement within Indigenous communities. In this specific case the enduring Māori practices of ako and manaakitanga exhibit commitment to dialogic accountability. (D)evolution recognises the nuance between an Indigenous organisation and an Indigenous community, in this case Te Rūnanga Group and Ngāi Tahu – whānau, hapū, iwi – and conceptualises self-determination as something which is taken, not given, together from below. These theoretical contributions were only possible because of an empirical and methodological focus which privileged Indigenous agency. The nuance all emerged from primary sources, namely interviews with Ngāi Tahu knowledge keepers, and staff of Te Rūnanga Group. Therefore, the final

contribution to be discussed is the methodological perspective which enabled empirical, theoretical and interpersonal development that overcame the shortcomings of prior IP&A literature.

2.3. Methodological

The methodology of this project was a response to the call from McNicholas and Barrett (2005) to engage with new voices in accounting research in a way which privileges these voices. This project aspired towards decolonising methodologies which privilege Indigenous agency (Smith, 1999). There is a dearth of research in the IP&A literature which engages directly with Indigenous participants. I argue that it is this dearth which in part leads to the empirical and theoretical shortcomings discussed above. A key contribution of this thesis is thus the methodological perspective. In addition to the theoretical and empirical contributions which only emerged through direct engagement with Ngāi Tahu knowledge keepers a crucial contribution was at an interpersonal level. Firstly, my own critical self-reflection and the development of a more coherent and confident identity as a Ngāi Tahu researcher. Secondly, the relationships I developed throughout the project are invaluable personally, but also suggest the need to reconceptualise research 'access' to research 'relationships' in the accounting literature.

Three themes emerged through critical self-reflection: identity, the role of a new Ngāi Tahu researcher and shifting perspectives as my own thinking was 'decolonised' with support from those I spoke with. The evolution of my own identity was made clear in the reflexivity section of Chapter Four. Prior to this project I would introduce myself as a student who happened to be part Ngāi Tahu, now I am a Ngāi Tahu student. Meeting and speaking directly with others to create knowledge and relationships through this project together has enabled me to begin to build a confidence and coherence in my own Indigenous self. Identity can be both a constraint and an enabler for any research project but with humility and openness, the research process can firm up identities as a first step towards recognising the relationships between research and individual and collective self-determination together.

As I became more confident in my identity, I began to understand my role as a Ngāi Tahu researcher. I am not an outsider, but nor am I an insider. The role of a researcher is particular in Indigenous communities and is neither above nor below any other role. "Everyone has a role and every role is important" (HI). But the role of researcher comes with great privilege paired with great responsibility because it means I may be in a position to share Ngāi Tahu ideas outside of Ngāi Tahu communities and bring different ideas into those communities. It is my role to use this position, in the spirit of ako, to continue learning and teaching, in the pursuit of self-determination together from below. My first responsibility is always to Ngāi Tahu people. This can create conflict firstly when the demands of Ngāi Tahu people contradict one another, but secondly with the pressures of academic life. If research is really to be done *with* communities rather than *on* communities, then the researcher's responsibility and accountability is first and foremost to those communities. Not other researchers, not management, not the university, and not private, for profit publishing companies. While

accountability to these groups is important, they are secondary in a decolonising framework. This has and will continue to be a difficult tension, but it must be remembered.

Finally, in Chapter Four, I revealed how my perspectives on central concepts to the thesis have shifted over the course of the research. This could be considered a decolonising of my own mind. All the central concepts such as whakapapa, tino rangatiratanga, mana motuhake, manaakitanga, whanaungatanga were unclear to me prior to this research. I knew they were important but not why, and I underestimated both their power and relationships with one another. These shifts in perspective would not have occurred if I was unwilling to evolve my identity, recognise my own colonial knowledge base, or recognise my role as a researcher in the spirit of ako. If I had gone in to teach, and not to learn, I would have continued to maintain top-down research relationships which maintain colonial structures. In addition, maintaining top-down research relationships would have prevented the novel theorising in this thesis, for example, the change from a top-down and organisation-centric approach to a grounded perspective from below. Therefore, a requirement of decolonising research methodologies for researchers out of touch with the communities they hope to engage with is the willingness to be wrong. I was very good at being wrong. And for decolonising methodologies to decolonise, researchers need to be open to changing their own perspective. Through these three aspects of critical self-reflection, I have become aligned, as a Ngāi Tahu researcher, with others in the pursuit of self-determination together from below.

The next contribution of the methodological perspective was the development of interpersonal relationships between myself and other Ngāi Tahu/staff of Te Rūnanga Group. This is invaluable personally. It has improved the research immensely but has also improved my own personal life. Research is a relationship. This suggests that the concept of 'access' in methodological perspectives is not an event but an ongoing relationship. Relationships require maintenance, nurture, and ongoing commitment far beyond what 'access' suggests. There was also no formal 'gatekeeper' to negotiate access with in this scenario. The Ngāi Tahu Consultation and Engagement Group was not a gatekeeper but a facilitator to help me nurture better relationships with those I was hoping to talk with. Each individual I spoke with had their own agency and required a unique relationship that could not be negotiated away by some authority from above. In addition, coming, extracting information and leaving is not possible when conceptualising access as a relationship. Although the distance and pressures of PhD life made ongoing contact difficult, I maintained sporadic contact but will prioritise reconnecting once I return home. This increases the burden of responsibility on the researcher but also improves the outcomes of the research.

All of this contributes back into the IP&A literature through the importance of the role of the researcher in research. It is crucial to consider this role, be critically self-reflexive and establish enduring relationships rather than negotiate simple access. Without these, research can maintain top-down hierarchies between researcher and researched, or worse, objectify Indigenous Peoples

as an abstract category. Through a methodology which privileges the agency of Indigenous Peoples and people, I have developed relationships of solidarity with those who are facing the lived realities of colonialism, struggling for self-determination together from below. These are the ultimate experts of the enabling potential of accounting/accountability techniques within colonial constraints. Therefore, a methodology which privileges Indigenous agency and relationships will improve not only the critical accounting research project and the project's theoretical and empirical implications, but the critical accounting researcher, and the researcher's perspectives and relationships.

2.4. Summary of contribution

The contribution of this thesis is threefold, with intimately interrelated empirical, theoretical and methodological implications. Pervading all of these is the privileging of Indigenous agency. The methodological perspective privileged Indigenous agency in the project, and the empirical and theoretical insights emerged from this to explore the intersection of agency and self-determination. A lack of agency objectifies Indigenous Peoples as an abstract category and obscures the generations of resistance to colonial structures. By privileging both the agency of Ngāi Tahu individuals and the collective agency expressed through The Claim in this thesis, a more nuanced perspective of the enabling role for grounded accountability within structural constraints has been developed. This perspective asserts that agency overcomes the identified shortcomings in theory, and self-determination does so in practice.

3. Existing projects and opportunities for future research

One of the limitations acknowledged in Chapter Four was the temporal nature of this work. Because fieldwork was conducted over a specific period and Ngāi Tahu and Te Rūnanga Group are in a state of constant transformation, some of the concerns raised in the thesis are already being addressed. The following section outlines some of these emerging projects and the potential that they represent for further practice and research. Following this I make suggestions for future research across different contexts. Before making any concrete recommendations, however, I wish to share a passage which emphasises a perspective I endorse given my identity as a new Ngāi Tahu researcher coming to terms with that identity and the knowledge within:

> …no scholar can teach the people or even define for himself [sic] how they will and must live on the morrow of the social revolution. That will be determined first by the situation of each people, and secondly by the desires that manifest themselves and operate most strongly within them – not by guidance and explanations from above and not by any theories invented on the eve of the revolution (Bakunin, 1990, p. 135).

This position aligns with the concept of ako in that making recommendations from above as a researcher is somewhat at conflict with teaching and learning together. Instead, I wish to present this thesis and its recommendations as ideas either directly from Ngāi Tahu citizens or interpretations by Ngāi Tahu citizens. This thesis has merely scratched the surface of potential contributions which Ngāi Tahu Whānui can make towards grounding accountability. Therefore, my single recommendation would be to embrace the concept of ako, through the practice of manaakitanga in

decision-making which centres Ngāi Tahu Whānui/whānau/hapū/rūnanga as agents of their own change. Any further research, particularly those avenues highlighted throughout this thesis, such as the role of cultural values in commercial decision-making, the potential for papakāinga towards mana motuhake, more in-depth investigations of dialogic community decision-making and the role of the organisation as an intermediary of accountability between the State and whānau require attention to duality, dialogics and (d)evolution which centre Ngāi Tahu whānau/hapū/rūnanga as the agents of their own change.

3.1. Existing projects

The *Form and Function Review* was briefly alluded to in Chapter Three. This was initiated during the departure of former Kaiwhakahaere Tā Mark Solomon and is about initiating the next phase of Te Rūnanga Group and Ngāi Tahu's tino rangatiratanga aspirations. This review acknowledges that change is necessary to take the iwi forward, and whānau input is fundamental for any change. The participation of Ngāi Tahu Whānui was welcomed after the Working Group had developed a framework. Preliminary feedback on four themes is being sought through an online survey. It is suggested that the survey is one part of a wider consultation process which will include face to face engagement down the line and the aspirations of Ngāi Tahu 2025 are also central to the review. In addition to this, there is a *Whānau Survey* which seeks to gather baseline information against which outcomes can be measured, and aspirations can become known (TRoNT, 2018a). This will address the lack of benchmarks and measures – pointed out in the Ngāi Tahu 2025 review (TRoNT, 2009b) and Manawa Kāi Tahu – with which to hold Te Rūnanga Group to account for performance. The aspiration of the survey is to be able "to see more clearly through a collective tribal lens" and make the voice of Ngāi Tahu individuals count as part of this collective (TRoNT, 2018a).

Both the Form and Function Review and the Whānau Survey are working to address criticisms which have been levelled at Te Rūnanga Group. They both enable a forum, albeit limited, for Ngāi Tahu Whānui to provide input into the future direction of the iwi and organisation as well as set benchmarks to hold Te Rūnanga Group accountable to in the future. They both use new technologies to enable enduring values and practices so that the dialogic forum with which the story of accountability began is being translated into a contemporary context (Day and Klein, 1987). These are attempts to overcome the inward focus of felt accountability regimes exposed in O'Dwyer and Boomsma (2015) and in the Ngāi Tahu 2025 review (2009b). However, this participation is limited and the true dialogic potential of these practices lies in them being used as one means towards further engagement which better enables ako and manaakitanga rather than a replacement for it. The stated intention is that these surveys will be the foundation for further face to face engagement opportunities.

Several more suggestions by participants were made throughout the thesis which are being addressed presently. Te Rūnanga Group recently consolidated their website so that all 'whānau opportunities' are accessible in one portal. While there are a significant number of opportunities (see e.g. TRoNT, 2018a) four are of note because they draw from duality and dialogics in programmes to

upskill Ngāi Tahu people. These programmes are Manawa Hou, Manawa Nui, Manawa Tītī and Aoraki Bound which build capacity in both commercial and cultural competence so that the division between these is no longer necessary. Together these programmes seek to enable alternative outcomes by encompassing commercial decision-making in a wider cultural frame and developing this holistic perspective among Ngāi Tahu Whānui.

Two more developments of note are that in February 2017 Ngāi Tahu Holdings hired a Chief Values officer to facilitate the integration of Ngāi Tahu values into the commercial practices of the organisation so that culture and commerce are not seen as distinct domains but an integrated totality (Ngāi Tahu Holdings, n.d.). Finally, in November 2017, Te Rūnanga o Ngāi Tahu passed a motion to distribute a financial support grant of $1.2 million to each Papatipu Rūnanga to increase their capacity for independence. This development is along the lines of the circular accountability towards (d)evolution which was discussed in the previous chapter. It gives Papatipu Rūnanga more autonomy to develop their economic base and build governance capacity than the usual operational level funding allows. Developing long-term governance capacity through an independent economic base will better enable Papatipu Rūnanga to develop their own practices of grounded accountability.

These projects are already extending the insights and practice of some of the findings of this thesis, interdependently of it. I say interdependently because these were all implemented independently of this thesis but are potentially based on practices advocated by this thesis of listening first and foremost to Ngāi Tahu Whānui. If those I spoke with were sharing the same thoughts in other forums, and those I did not speak with had similar or alternative perspectives, then it is likely that the projects emerging as a response are based on dialogical practices. The implications of the form and function review and governance changes, the integration of values into the activities of Holdings, cultural and commercial development programmes and the increased autonomy of Papatipu Rūnanga from increased distributions all hold potential for addressing the culture commerce dichotomy, duality, dialogics and (d)evolution as well as novel perspectives. All of these projects, however, are determined and developed within Te Rūnanga Group and support empowering approaches within the present framework. Despite this, they present practical alternatives to some of the concerns raised in this thesis and therefore raise important empirical issues for future research and practice. The contribution of this section suggests that although a lot of the commitments in this thesis are normative, there are projects being developed which do exhibit these ideals in practice within the relatively short period of this research.

3.2. Opportunities for future research

There are also ample opportunities to develop the empirical, theoretical and methodological insights of this thesis for future research outside of the specific context. These include but are not limited to further explorations of alternative arrangements for accountability, and more in-depth and longitudinal examinations of duality, dialogics and (d)evolution. Finally, in this context as well as

many others, the role of accounting and accountability in developing alternative arrangements for Indigenous self-determination is crucial beyond the current scope of economic autonomy.

Day and Klein (1987) outline how a perceived breakdown in systems of accountability drives "the contemporary search for alternative ways of giving new life to the old vision" (Day and Klein, 1987, p. 20). Old ways and new means are fundamental to contemporary searches for revitalising grounded accountability for Ngāi Tahu and although this search is particular, these searches are regularly occurring across different contexts. Any analysis which seeks to examine contemporary practices of accountability within and between groups, which is grounded in a historical context and privileges agency within structural constraints, whether it be in a public, NGO, corporate, Indigenous or any other context is welcome. The naturalistic generalisations which can be made from alternative frameworks for accountability within different contexts but with recognisable characteristics holds the potential to contribute to knowledge as well as develop frameworks to enhance relationships of accountability among different actors.

Within the IP&A literature, it is crucial to privilege Indigenous agency in future work. The empirical and theoretical insights which emerged from this thesis were only possible through direct engagement with Indigenous knowledge holders. While this required direct relationships, and my shared whakapapa made establishing these relationships easier, these relationships can be established by any researcher willing to listen, learn, and be held accountable. There are ample opportunities to generate knowledge with communities which can benefit those communities as well as contribute to academic literature. Although the manifestation of duality, dialogics and (d)evolution, were specific in this context there is potential for these concepts to be developed individually or together in further research across different contexts. It was also acknowledged that although these perspectives emerged from evidence, they were still normative and aspirational. More longitudinal or action research approaches to explore how they manifest in concrete forms over time are welcomed, as well as perspectives not only within Indigenous communities but between Indigenous communities and other actors. There are also important gaps in the analysis of this thesis around the gendered and racial implications, as well as social and economic inequality within Indigenous communities, of existing and potential accountability frameworks. These analyses are crucial to advance knowledge and practice.

The most crucial and urgent opportunity for further research along all of these lines is understanding the role of accounting and accountability relations in the diverse and global struggles for Indigenous self-determination. It was found within this thesis, for example, that the Ngāi Tahu values of whanaungatanga, kaitiakitanga and manaakitanga were constrained by the lack of another value, rangatiratanga. Without rangatiratanga – self-determination – the expression of Indigenous values will always come up against colonial constraints. The empirical limitation of this work was engaging with the concept of self-determination in the current framework which is predominantly based on economic autonomy. The current framework has come under critique from authors across disciplines

and these authors are already presenting alternative visions for Indigenous self-determination including developing recommendations for new constitutional arrangements in different contexts (Godfery, 2016; Mutu, 2018). Although these alternative futures are not envisioned directly within this thesis, "there is no change without dream, as there is no dream without hope" (Freire, 1994, p. 91). The hope inherent in the pursuit of tino rangatiratanga and mana motuhake is a unifying system and this thesis contributes to understanding the role of accountability within the current framework to prepare for the next. Therefore, research and practice which seeks to understand and change the role of accountability in these visions is required to imagine and create alternative futures.

4. Concluding thoughts

This thesis has explored the past, present and potential future of Ngāi Tahu relationships of accountability and the enabling potential of these within structures of constraint. In doing so, interrelated empirical, theoretical and methodological contributions have been made which all privilege Indigenous agency. The first chapter located the research problem and introduced key concepts including the intimate relationships between grounded accountability, mana motuhake (independent authority) and tino rangatiratanga (self-determination). To embed the thesis in a broader conversation, the Indigenous Peoples and accountability (IP&A) literature, was drawn from with additional insights from the democratic and NGO accountability literatures. These were explored to develop six characteristics common to the practice of accountability and extend the concept from a vacuous word to a lived practice of relationships.

The IP&A literature can be broadly categorised into two themes, one which suggests accounting and accountability relations can constrain Indigenous self-determination and another which suggests – if transformed through an embrace of Indigenous particularity – accounting and accountability relations can enable alternative outcomes. This literature made a significant advance in understanding the role that accounting and accountability have played in colonisation (Hooper and Pratt, 1995; Neu, 1999; Gibson, 2000) or could play in an enabling approach (Gallhofer et al., 2000; McNicholas, 2009; Craig et al., 2012). Out of this exploration emerged Research Question One, in what ways and why is accountability understood and exercised in Ngāi Tahu? Do these constrain or enable grounded accountability? Drawing from empirical evidence, grounded accountability was articulated as an extension of felt accountability (O'Dwyer and Boomsma, 2015) informed by particular Indigenous thought and practices regulated by whakapapa and mana. It was argued that although grounded accountability has been transmitted to understandings and some organisational accountability practices, other organisational practices are constraining. Despite this, there is an emerging trend within Ngāi Tahu and Te Rūnanga Group towards exploring or embracing activities which are seen to enable grounded accountability through old ways and new means (Anderson et al., 2016).

Within the IP&A literature, however, three general shortcomings were present. These interrelated shortcomings are excessive essentialism, a lack of Indigenous agency and the absence of struggles for self-determination (see McNicholas et al., 2004; and Buhr, 2011 for exceptions). To overcome these shortcomings, three interrelated theoretical perspectives were drawn from which emerged abductively through empirical and theoretical materials. These perspectives are duality (Bhabha, 1994; Reid, 2011; Coulthard, 2014; Stevens, 2015; Simpson, 2017), dialogics (Freire, 1972; 1994; Bebbington et al., 2007; Brown, 2009) and (d)evolution (Bakunin, 1990; Reid and Rout, 2016; Tau, 2016b) and out of this emerged Research Question Two: how do duality, dialogics and (d)evolution enable grounded accountability and is it possible in this context?

Duality centres an orthodox traditionalism which draws on enduring values in a self-conscious way to confront new challenges through new forms, while maintaining a sense of Indigenous self. This overcomes excessive essentialism. Dialogics centres the people seeking change as the agents of their own change and in a Ngāi Tahu context, the concepts of ako and manaakitanga inform dialogic engagement in an orthodox traditionalist way so that these concepts drive relationships of accountability. Finally, (d)evolution recognises the need to embrace duality and dialogics in the next phase towards tino rangatiratanga and mana motuhake by acknowledging that mana and therefore accountability flow from the ground below. This requires reconstructing the institutions which enable grounded accountability that were disrupted by dispossession and recognises that in a contemporary context, a strong central organisation is sometimes necessary, but strong autonomous regions and communities are also necessary. Together these three theoretical and practical perspectives can better enable a reconnection between grounded and organisational accountability practices and overcome the culture commerce dichotomy. Once this contradiction is overcome then commerce and culture can be recognised as an intricately interconnected social totality of culture as mode of life (Coulthard, 2014). Through all of this, a grounded accountability framework was articulated which represents both a means and an end to self-determination together from below.

This thesis was conducted at a time of great transformation for Ngāi Tahu and Te Rūnanga Group. A period where the iwi, including whānau, hapū, rūnanga, as well as Te Rūnanga Group and its branches are beginning to consider and confront the tensions between mana and money, commerce and culture. And whether or not these can be integrated into a social totality, which informs practices of accountability towards tino rangatiratanga and mana motuhake. None of this exploration would have been possible without the commitment, wisdom and manaakitanga of the Ngāi Tahu knowledge keepers whom I engaged with directly and indirectly. This thesis is therefore the sum of our contributions. It is thus my great privilege, and great responsibility, to have been able to collect this knowledge.

References

Agyemang, G., O'Dwyer, B., Unerman, J., and Awumbila, M. (2017). Seeking "conversations for accountability": Mediating the impact of non-governmental organization (NGO) upward accountability processes. *Accounting, Auditing & Accountability Journal, 30* (5), 982-1007.

Anderson, A. (1980). Towards an explanation of protohistoric social organisation and settlement patterns amongst the southern Ngai Tahu. *New Zealand Journal of Archaeology, 2*, 3-23.

Anderson, A. (1998). *The welcome of strangers: An ethnohistory of southern Māori AD 1650-1850.* Dunedin, New Zealand: University of Otago Press.

Anderson, A., Binney, J. and Harris, A. (2016). *Tangata Whenua.* Wellington, New Zealand: Bridget Williams Books.

Archives New Zealand. (n.d.). *View Te Tiriti o Waitangi online.* Retrieved Jul 11, 2018 from http://archives.govt.nz/provenance-of-power/te-tiriti-o-waitangi/view-te-tiriti-o-waitangi-online

Ashwell, H. (1985). *Transcript of interviews with Harold Ashwell.* Retrieved from http://hakena.otago.ac.nz/

Bakhtin, M. M. (1981). *The dialogic imagination: Four essays.* Austin, TX: University of Texas Press.

Bakunin, M. (1990). *Statism and Anarchy.* Cambridge, England: Cambridge University Press.

Ballara, A. (1998). *Iwi: the dynamics of Māori tribal organisation from c. 1769 to c. 1945.* Wellington, New Zealand: Victoria University Press.

Barr, T. and Reid, J. (2014). Centralized decentralization for tribal business development. *Journal of Enterprising Communities: People and Places in the Global Economy, 8* (3), 217-232.

Barrett, M. and McNicholas, P. (2007). Accounting and Accountability: Conceptualizing a Māori Worldview. *Paper presented at 7th European Critical Accounting Studies Conference, 18-20 July, Glasgow UK.* Retreived from https://www.st-andrews.ac.uk/business/ecas/7/papers/ECAS-Barrett.pdf

Batra, R. (1979). *The downfall of capitalism and communism: A new study of history.* London, England. Palgrave Macmillan UK.

Beattie, H. and Anderson, A. (2009). *Traditional lifeways of the Southern Māori.* Dunedin, New Zealand: Otago University Press.

Bebbington, J., and Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research. *Accounting, Auditing & Accountability Journal, 31* (1), 2-24.

Bebbington, J., Brown, J., Frame, B. and Thomson, I. (2007). Theorizing engagement: The potential of a critical dialogic approach. *Accounting, Auditing & Accountability Journal, 20* (3), 356-381.

Bennett, A. (2017). *From the CEO.* Retrieved Oct 11, 2018 from https://ngaitahu.iwi.nz/our_stories/from-the-ceo-tk75/

Bhabha, H. (1994). *The location of culture.* London, NY: Routledge.

Bhaskar, R. (1975). *A realist theory of science.* Leeds, England: Harvester Press.

Birt, L., Scott, S., Cavers, D., Campbell, C. and Walter, F. (2016). Member Checking: A Tool to Enhance Trustworthiness or Merely a Nod to Validation? *Qualitative Health Research, 26* (13), 1802-1811.

Bishop, R. (2005). Freeing ourselves from neo-colonial domination in research: A Kaupapa Māori approach to creating knowledge. In N. Denzin and Y. Lincoln, (Eds.), *The SAGE handbook of qualitative research* (3rd ed.). (pp. 109–138). London, England: SAGE Publications.

Botha, L. (2011). Mixing methods as a process towards Indigenous methodologies. *International Journal of Social Research Methodology, 14* (4), 313-325.

Bovens, M. (2007), Public accountability. In E. Ferlie, L. Lynn, and C. Pollitt, (Eds.), *The Oxford Handbook of Public Management.* (pp. 182-208). Oxford, England: Oxford University Press.

Bramwell, C. (2014, Nov 25). 'Peaceful settlement' view challenged. *Radio New Zealand.* Retrieved from http://www.radionz.co.nz/news/political/260174/'peaceful-settlement'-view-challenged

Brankin, A. (2017, March 31). Tūrangawaewae. Where do we stand? *Te Karaka.* Retrieved from http://ngaitahu.iwi.nz/our_stories/tk73-turangawaewae-where-do-we-stand/

Brown, A., and Wong, C. (2012). Accounting and accountability of Eastern Highlands Indigenous Cooperative reporting. Social and Environmental Accountability Journal, 32 (2), 79-94.

Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting, 20* (3), 313-342.

Brown, J. (2017). Democratizing accounting: Reflections on the politics of "old" and "new" pluralisms. *Critical Perspectives on Accounting, 43* (March)*,* 20-46.

Brown, J. and Tregidga, H. (2017). Re-politicizing social and environmental accounting through Rancière: On the value of dissensus. *Accounting, Organizations and Society, 61* (August), 1-21.

Brown, J., and Dillard, J. (2013). Critical accounting and communicative action: On the limits of consensual deliberation. *Critical Perspectives on Accounting*, *24* (3), 176–190.

Brown, J., and Dillard, J. (2015). Opening accounting to critical scrutiny; Towards dialogic accounting for policy analysis and democracy. *Journal of Comparative Policy Analysis: Research and Practice.* DOI: 10.1080/13876988.2014.989684

Brown, J., Dillard, J. and Hopper, T. (2015). Accounting, accountants and accountability regimes in pluralistic societies. *Accounting, Auditing & Accountability Journal, 28* (5), 626-650.

Buhr, N. (2011). Indigenous Peoples in the accounting literature: time for a plot change and some Canadian suggestions. *Accounting History, 16* (2), 139-160.

Cant, G. (1998). Memory recovered and a basket of remedies negotiated. A Pākehā perspective on the settlement of the Ngāi Tahu Land Claim. *New Zealand Journal of Geography,* April, 8-16.

Catchpowle, L. and Smyth, S. (2016). Accounting and social movements: An exploration of critical accounting praxis. *Accounting Forum, 40* (3), 220-234.

Charters, C., and Erueti, A. (2005). Report from the inside: The CERD Committee's review of the Foreshore and Seabed Act 2004. *Victoria University of Wellington Law Review, 36,* 257-290.

Chew, A. and Greer, S. (1997). Contrasting world views on accounting: accountability and Aboriginal culture. *Accounting, Auditing & Accountability Journal*, *10* (3), 276–298.

Chua, W. (1986). Radical developments in accounting thought. *The Accounting Review, 61* (4), 601-632.

Cooper, C. and Johnston, J. (2012). Vulgate accountability: Insights from the field of football. *Accounting, Auditing & Accountability Journal, 25* (4), 602-634.

Cooper, C., Taylor, P., Smith, N. and Catchpowle, L. (2005). A discussion of the political potential of social accounting. *Critical Perspectives on Accounting, 16* (7), 951-974.

Cooper, D.J. and Morgan, W. (2008). Case study research in accounting. *Accounting Horizons, 22* (2), 159-178.

Cooper, G. (2012). Kaupapa Māori research: epistemic wilderness as freedom. *New Zealand Journal of Educational Studies, 47* (2), 64-73.

Cornell, S. and Kalt, J. (2000). Where's the Glue? Institutional and Cultural Foundations of American Indian Economic Development. *Journal of Socio-Economics, 29* (3), 443–70.

Coulthard, G. (2014). *Red skin, white masks.* Minneapolis, MN: University of Minnesota Press.

Courpasson, D. (2013). On the erosion of 'passionate scholarship'. *Organization Studies, 34* (9), 1243-1249.

Craig, R., Taonui, R. and Wild, S. (2012). The concept of taonga in Māori culture: Insights for accounting. *Accounting, Auditing & Accountability Journal, 25* (6), 1025-1047.

Craig, R, Taonui, R., Wild, S., and Rodrigues, L. (2018). Accountability reporting objectives of Māori organizations. *Pacific Accounting Review.* DOI: 10.1108/PAR-11-2017-0095

Cunningham, M. (2015). Brief of evidence of Manaia Frederick William Cunningham for Te Rūnanga o Ngāi Tahu and Ngā Rūnanga [2458/2821]. Retrieved Oct 11, 2018 from http://www.chchplan.ihp.govt.nz/wp-content/uploads/2015/07/2458-TRoNT-Ng%C4%81-R%C5%ABnanga-Evidence-of-Manaia-Cunningham-5-11-2015.pdf

Dar, S. (2014). Hybrid accountabilities: When western and non-western accountabilities collide. *human relations, 67* (2), 131-151.

Day, P. and Klein, D. (1987). *Accountabilities: Five public services.* London, England: Tavistock.

Dean, A. (2015). *Ruth, Roger and Me: Debts and legacies.* Wellington, New Zealand: Bridget Williams Books.

Decolonization: Indigeneity, Education & Society. (n.d.). *Submissions.* Retrieved Jul 11, 2018 from https://decolonization.org/index.php/des/about/submissions#onlineSubmissions

Deegan, C. (2017). Twenty five years of social and environmental accounting research within *Critical Perspectives of Accounting*: Hits, misses and ways forward. *Critical Perspectives on Accounting, 43* (March), 65-87.

Department of Conservation. (n.d.). *Kaikōura marine management area*. Retrieved Nov 9, 2017 from http://www.doc.govt.nz/kaikoura-marine

Dillard, J., and Brown, J. (2012). Agonistic pluralism and imagining CSEAR into the future. *Social and Environmental Accountability Journal, 32* (1), 3-16.

Dubnick, M. and Justice, J. (2004). Accounting for accountability. *Paper presented at Annual Meeting of* American Political Science Association, *2-4 September, Chicago ILO.* Retrieved Jan 18, 2019 from http://mjdubnick.dubnick.net/papersrw/2004/dubjusacctg2004.html

Ebrahim, A. (2003). Making sense of accountability: Conceptual perspectives for northern and southern nonprofits. *Nonprofit Management & Leadership, 14* (2), 191-212.

Environment Canterbury. (2017). *Regional Policy Statement.* Retrieved Oct 11, 2018 from https://www.ecan.govt.nz/your-region/plans-strategies-and-bylaws/canterbury-regional-policy-statement/

Escobar, A. (1995). *Encountering development: the making and unmaking of the third world.* Princeton, N.J.: Princeton University Press (2012 re-press).

Fanon, F. (1965). *The wretched of the earth.* London, England: Penguin Classics.

Fanon, F. (1968). *Black skin, white masks.* London, England: MacGibbon & Kee.

Farrell, C. and Law, J. (1999). Changing forms of accountability in education? A case study of LEAs in Wales. *Public Administration*, *77* (2), 293-310.

Firth, R. (1959). *Economics of the New Zealand Māori.* (2nd ed.). Wellington, New Zealand: Government Printer.

Fisher, M. (2015). Balancing rangatiratanga and kāwanatanga: Waikato-Tainui and Ngāi Tahu's Treaty settlement negotiations with the Crown. (Doctoral thesis, Victoria University of Wellington, Wellington, New Zealand). Retrieved from http://researcharchive.vuw.ac.nz/xmlui/handle/10063/4642

Freire, P. (1972). *Pedagogy of the oppressed.* London, England: Sheed and Ward Ltd.

Freire, P. (1994). *Pedagogy of hope: Reliving Pedagogy of the oppressed.* New York, NY: Continuum.

Gallagher, T. (2003). *Tikanga Māori pre-1840.* Retrieved Jul 11, 2018 from http://nzetc.victoria.ac.nz/tm/scholarly/tei-Bid001Kahu-t1-g1-t1.html

Gallhofer, S. and Chew, A. (2000). Introduction: Accounting and Indigenous Peoples. *Accounting, Auditing & Accountability Journal*, *13* (3), 256–267.

Gallhofer, S. and Haslam, J. (1997). Beyond accounting: The possibilities of accounting and "critical" accounting research. *Critical Perspectives on Accounting, 8* (1-2), 71-95.

Gallhofer, S. and Haslam, J. (2003). *Accounting and emancipation: Some critical inerventions.* London, England: Routledge.

Gallhofer, S., Gibson, K., Haslam, J., McNicholas, P. and Takiari, B. (2000). Developing environmental accounting: Insights from Indigenous cultures. *Accounting, Auditing & Accountability Journal*, *13* (3), 381–409.

Gallhofer, S., Haslam, J. and Yonekura, A. (2015). Accounting as differentiated universal for emancipatory praxis: accounting delineation and mobilisation for emancipation(s) recognising democracy and difference. *Accounting, Auditing & Accountability Journal, 28* (5), 846-874.

Gerritsen, J. (2018, May 2). Ministry targets unconscious bias against Māori students. *Radio New Zealand.* Retrieved from https://www.radionz.co.nz/news/te-manu-korihi/356470/ministry-targets-unconscious-bias-against-maori-students

Gibson, K. (2000). Accounting as a tool for Aboriginal dispossession: Then and now. *Accounting, Auditing & Accountability Journal*, *13* (3), 289–306.

Godfery, M. (2016a, Aug 3). On opposition to Helen Clark's UN bid. *Overland Journal.* Retrieved from https://overland.org.au/2016/08/on-opposition-to-helen-clarks-un-bid/

Godfery, M. (2016b). The political constitution: from Westminster to Waitangi. *Political science, 68* (2), 192-209.

Graeber, D. (2014). *Debt: the first 5,000 years.* Brooklyn, NY: Melville House.

Gray, A. and Jenkins, B. (1993). Codes of Accountability in the New Public Sector. *Accounting, Auditing & Accountability Journal 6* (3), 52-67.

Gray, R. and Milne, M. (2015). It's not what you do, it's the way that you do it? Of method and madness. *Critical Perspectives on Accounting, 32* (Nov), 51-66.

Gray, R., Bebbington, J. and Collison, D. (2006). NGOs, Civil Society and accountability: making the people accountable to capital. *Accounting, Auditing & Accountability Journal*, *19* (3), 405-427.

Greer, S. and McNicholas, P. (2017). Accounting for "moral betterment": Pastoral power and indentured Aboriginal apprenticeship programs in New South Wales. *Accounting, Auditing & Accountability Journal, 30* (8), 1843-1866.

Greer, S. and Patel, C. (2000). The issue of Australian Indigenous world-views and accounting. *Accounting, Auditing & Accountability Journal, 13* (3), 307-329.

Hägg, I. and Hedlund, G. (1979). "Case studies" in accounting research. *Accounting, Organizations and Society, 4* (1/2), 135-143.

Hardt, M., and Negri, A. (2004). *Multitude: War and democracy in the age of Empire.* New York, NY: The Penguin Press.

Harris, A. (2018). *Celebrating NPM researchers success.* Retrieved Dec 14, 2018 from http://www.maramatanga.co.nz/news-events/news/celebrating-npm-researchers-success

Harvey, D. (2003). *The new imperialism.* Oxford, England: Oxford University Press.

Head, L. (2006). Land, authority and the forgetting of being in early colonial Māori history. (Doctoral thesis, University of Canterbury, Canterbury, New Zealand). Retrieved from http://core.ac.uk/download/pdf/35458224.pdf

Hegel, G. (2016). *The phenomenology of spirit (the phenomenology of mind).* Pantiaos Classics.

Henry, E. and Pene, H. (2001). Kaupapa Māori. Locating Indigenous ontology, epistemology and methodology in the academy. *Organization, 8* (2), 234-242.

Hickford, A. (2016). *Allan Hickford | CFO Summit 2016: A lesson in portfolio diversification and how to balance the major risks.* Retrieved May 22, 2018 from https://www.youtube.com/watch?v=BkXYal-Fmo0

Highman, E. (1997). Te Iwi o Ngāi Tahu: An examination of Ngāi Tahu's approach to, and internal expression of, tino rangatiratanga. (Master's thesis, University of Canterbury, Christchurch, New Zealand). Retrieved from https://ir.canterbury.ac.nz/handle/10092/4669

Hines, R. (1988). Financial accounting: In communicating reality, we construct reality. *Accounting, Organizations and Society, 13* (3), 251-261.

Hines, R. (1992). Accounting: Filling the negative space. *Accounting, Organizations and Society, 17* (3-4), 313-341.

Hitchcock, J. (2018). *Why Ngāi Tahu and Tainui's Treaty payment top ups are fair and legal.* Retrieved May 26, 2018 from https://thespinoff.co.nz/atea/23-01-2018/why-ngai-tahu-and-tainuis-treaty-payment-top-ups-are-fair-and-legal/

Hogan, P. (2000). *Colonialism and Cultural Identity: Crises of Tradition in the Anglophone Literatures of India, Africa and the Caribbean.* Albany, NY: State University of New York Press.

Holt, R. (2012). Ethical research practice. In G. Symon and C. Cassell, (Eds.), *Qualitative organizational research: Core methods and current challenges.* (pp. 90-108). London, England: SAGE Publications.

Hooper, K. and Kearins, K. (1997). 'The excited and dangerous state of the natives of Hawkes Bay': A particular study of nineteenth century financial management. *Accounting, Organizations and Society*, *22* (3/4), 269–92.

Hooper, K. and Kearins, K. (2003). Substance but not form: Capital taxation and public finance in New Zealand, 1840-1859. *Accounting History*, 8(2), 101-119.

Hooper, K. and Kearins, K. (2004). Financing New Zealand 1860–1880: Māori land and the wealth tax effect. *Accounting History*, *9* (2), 87–105.

Hooper, K. and Kearins, K. (2008). The walrus, carpenter and oysters: Liberal reform, hypocrisy and expertocracy in Māori land loss in New Zealand 1885–1911. *Critical Perspectives on Accounting*, *19* (8), 1239–62.

Hooper, K. and Pratt, M. (1995). Discourse and rhetoric: The case of the New Zealand Native Land Company. *Accounting, Auditing & Accountability Journal*, *8* (1), 10–37.

Inglis, T. (1997). Empowerment and emancipation. *Adult Education Quarterly*, *48* (1), 3-17.

Jacobs, K. (2000). Evaluating accountability: Finding a place for the Treaty of Waitangi in the New Zealand public sector. *Accounting, Auditing & Accountability Journal, 13* (3), 360-380.

Johnson, P., Buehring, A., Cassell, C. and Symon, G. (2006). Evaluating qualitative management research: Towards a contingent criteriology. *International Journal of Management Reviews, 8* (3), 131-156.

Kahui, V., and Richards, A. (2014). Lessons from resource management by Indigenous Māori in New Zealand: Governing the ecosystems as a commons. *Ecological Economics, 102,* 1-7.

Kawharu, I. (1977). Māori land tenure: Studies of a changing institution. New York: Oxford University Press.

Kincheloe, J.L. and McLaren, P.L. (2005). Rethinking critical theory and qualitative research. In N. Denzin and Y. Lincoln, (Eds.), *The SAGE handbook of qualitative research* (3rd ed.). (pp. 303-342). London, England: SAGE Publications.

King, N. (2012). Doing template analysis. In G. Symon and C. Cassell, (Eds.), *Qualitative organizational research: Core methods and current challenges.* (pp. 426-450). London, England: SAGE Publications.

King, N., and Brooks, J. (2017). *Template analysis: for business and management students.* London, England: SAGE Publications.

Kitson, J.C., and Moller, H. (2008). Looking after your ground: Resource management practice by Rakiura Māori tītī harvesters. *Papers and Proceedings of the Royal Society of Tasmania, 142* (1), 161–176.

Kropotkin, P. (1902). *Mutual aid: a factor of evolution.* London, England: Heinemann.

Kruger, T. (2017). *Tāmati Kruger: We are not who we should be as Tūhoe people*. Retrieved Jun 4, 2018 from https://e-tangata.co.nz/identity/tamati-kruger-we-are-not-who-we-should-be-as-tuhoe-people/

Kruger, T. (2018). *Tāmati Kruger: Down that way, glory waits*. Retrieved Sep 15, 2018 from https://e-tangata.co.nz/korero/tamati-kruger-down-that-way-glory-waits/

Lee, B. (2012). Using documents in organizational research. In G. Symon and C. Cassell, (Eds.), *Qualitative organizational research: Core methods and current challenges.* (pp. 389-407). London, England: SAGE Publications.

Lee, B., and Aslam, U. (2017). Towards the wholesome interview: technical, social and political dimensions. In C. Cassell, A. Cunliffe and G. Grandy (Eds.), *The SAGE Handbook of qualitative business and management research methods* (Vol. 2). (pp. 102-116). London, England: SAGE Publications.

Lee, B., and Saunders, M. (2017). *Doing case study research: for business and management students.* London, England: Sage Publications.

Li, Y. and McKernan, J. (2016), Human rights, accounting, and the dialectic of equality and inequality. *Accounting, Auditing & Accountability Journal, 29* (4), 568-593.

Llewelyn, S. and Northcott, D. (2007). The "singular view" in management case studies. *Qualitative Research in Organizations and Management: An International Journal, 2* (3), 194-207.

Lombardi, L. (2016). Disempowerment and empowerment of accounting: An Indigenous accounting context. *Accounting, Auditing & Accountability Journal, 29* (8), 1320-1341.

Love, T. and Tilley, E. (2014). Acknowledging power: The application of Kaupapa Māori principles and processes to developing a new approach to organisation-public engagement. *Public Relations Inquiry, 3* (1), 31-49.

Macintosh, N. and Baker, C. R. (2002). A literary theory perspective on accounting: Towards heteroglossic accounting reports. *Accounting, Auditing & Accountability Journal, 15* (2), 184-222.

Mahuika, N. (2011). 'Closing the gaps': From postcolonialism to Kaupapa Māori and beyond. *New Zealand Journal of History, 45* (1), 15-32.

Manuel, A. and Derrickson, R. (2015). *Unsettling Canada: A national wake-up call.* Toronto, Canada: Between the Lines.

Manuel, A. and Derrickson, R. (2017). *The Reconciliation Manifesto: Recovering the land, rebuilding the economy.* Halifax, Canada: Formac Lorimer.

Manuel. G and Posluns, M. (2018). *The Fourth World: An Indian reality.* Minneapolis, MN: University of Minnesota Press.

Māori Affairs Amendment Act 1967. Retrieved from http://www.nzlii.org/nz/legis/hist_act/maaa19671967n124232.pdf

Māori Law Review. (2000). November 2000 contents. Retrieved on Nov 10, 2017 from http://maorilawreview.co.nz/2000/11/november-2000-contents/

Marx, K. (2013). *Capital.* Hertfordshire, England: Wordsworth Editions Ltd.

Mataira, K. (1994). Accountability in Māori society. *Accountants' Journal, 1994* (February), 32-33.

McClintock, K., Mellsop, G., Moeke-Maxwell, T. and Merry, S. (2010). Pōwhiri process in mental health research. *International Journal of Social Psychiatry, 58* (1), 96-97.

McCormack, F. (2011). Levels of Indigeneity: The Māori and neoliberalism. *Journal of the Royal Anthropological Institute, 17* (2), 281-300

McMeeking, S. (Presenter). (2011). *Cultural context and long view.* [Video]. Retrieved Jul 9, 2018 from https://www.youtube.com/watch?v=HrvXET14dRw

McNeilly, H. (2012, Mar 22). Treaty top-up for Ngāi Tahu. *Otago Daily Times.* Retrieved Jul 9, 2018 from https://www.odt.co.nz/news/national/treaty-top-ngai-tahu

McNicholas, P. (2009). Māori development: "Accounting", "accountability" and participation in the accountancy profession. *Pacific Accounting Review, 21* (3), 319-324.

McNicholas, P. and Barrett, M. (2005). Answering the emancipatory call: An emerging research approach 'on the margins' of accounting. *Critical Perspectives on Accounting, 16* (4), 391–414.

McNicholas, P., Humphries, M. and Gallhofer, S. (2004). Maintaining the Empire: Māori women's experience in the accountancy profession. *Critical Perspectives on Accounting, 15* (1), 57–93.

Mead, H. M. (2003). *Tikanga Māori: Living by Māori values.* Wellington, New Zealand: Huia.

Merriam, S. B. (1998). *Qualitative research and case study applications in education.* San Francisco, CA: Jossey-Bass.

Metge, J. (2001). *Kōrero Tahi.* Auckland, New Zealand: Auckland University Press.

Mikaere, A. (2011). *Colonising myths: Māori realities.* Wellington, New Zealand: Huia Publishers.

Mill, J. S. (1962). *Utilitarianism; Liberty; Representative government.* London, England: Dent.

Mills, C. W. (1959). *The sociological imagination.* New York: Oxford University Press.

Ministry for Culture and Heritage. (2015). *Ngā Tohu – Treaty Signatories.* Retrieved May 1, 2016 from http://www.nzhistory.net.nz/politics/treaty/nga-tohu-treaty-signatories

Ministry for Culture and Heritage. (2017). *The Treaty in brief.* Retrieved May 15, 2018 from https://nzhistory.govt.nz/politics/treaty/the-treaty-in-brief

Mitchell, C. (2018, Jun 2). 'I am ashamed': A Canterbury river's pollution starts a cultural debate. *The Press.* Retrieved Jul 9, 2018 from https://www.stuff.co.nz/environment/104351892/I-am-ashamed-A-rivers-pollution-starts-a-cultural-debate?cid=app-iPhone

Mohanty, C. (1991). Cartographies of struggle: Third World women and the politics of feminism. In C. Mohanty, A. Russo and L. Torres (Eds.), *Third World Women and the Politics of Feminism.* (pp. 1–47). Bloomington, IA: Indiana University Press.

Mouffe, C. (2000). *The Democratic Paradox.* London, England: Verso.

Mouffe, C. (2005). *On the Political.* London, England: Routledge.

Mouffe, C. (2013). *Agonistics: Thinking the World Politically*. London, England: Verso.

Mutu, M. (2013). *Te Tiriti o Waitangi in a future constitution: Removig the shackles of colonisation.* Retrieved Jun 4, 2018 from http://www.converge.org.nz/pma/shackles-of-colonisation.pdf

Mutu, M. (2018). *Behind the smoke and mirrors of the Treaty of Waitangi claims settlement process in New Zealand: No prospect for justice and reconciliation for Māori without constitutional transformation.* Retrieved Oct 11, 2018 from https://www.slideshare.net/ChrisKarameaInsley/behind-the-smoke-and-mirrors-of-the-treaty-of-waitangi-claims-settlement-process-in-new-zealand-no-prospect-for-justice-and-reconciliation-for-mori-without-constitutional-transformation-prof-margaret-mutu

Native Affairs. (2017). *Former Ngāi Tahu leader Sir Mark Solomon speaks out.* Retrieved May 26, 2018 from http://www.maoritelevision.com/news/regional/former-ngai-tahu-leader-sir-mark-solomon-speaks-out

Native Lands Act 1862. Retrieved from http://www.nzlii.org/nz/legis/hist_act/nla186226v1862n42251/

Native Lands Act 1865. Retrieved from http://www.nzlii.org/nz/legis/hist_act/nla186529v1865n71251/

Neu, D. (1999). 'Discovering' Indigenous Peoples: Accounting and the machinery of Empire. *Accounting Historians Journal*, *26* (1), 53–82.

Neu, D. (2000a). Accounting and accountability relations: Colonization, genocide and Canada's First Nations. *Accounting, Auditing & Accountability Journal, 13* (3), 268-288.

Neu, D. (2000b). 'Presents' for the 'Indians': Land, colonialism and accounting in Canada. *Accounting, Organizations and Society*, *25* (2), 163–84.

Neu, D. and Graham, C. (2004). Accounting and the holocausts of modernity. *Accounting, Auditing & Accountability Journal, 17* (4), 578-603.

Neu, D. and Graham, C. (2006). The birth of a nation: Accounting and Canada's First Nations, 1860–1900. *Accounting, Organizations and Society*, *31* (1), 47–76.

Neu, D. and Heincke, M. (2004). The Subaltern speaks: Financial relations and the limits of governmentality. *Critical Perspectives on Accounting*, *15* (1), 179–206.

Neu, D. and Therrien, R. (2003). *Accounting for genocide: Canada's bureaucratic assault on Aboriginal People.* Black Point, Canada: Fernwood Publishing.

New Zealand Constitution Act 1846. Retrieved from http://nzetc.victoria.ac.nz/tm/scholarly/tei-GovCons-t1-body-d1-d1.html

Newell, P. and Wheeler, J. (2006). Rights, resources and the politics of accountability: An introduction. In P. Newell and J. Wheeler, (Eds.), *Rights, resources and the politics of accountability.* (pp. 1-36). London, England: Zed Books.

Ngāi Tahu Claims Settlement Act 1998. Retrieved from http://www.legislation.govt.nz/act/public/1998/0097/latest/DLM429090.html

Ngāi Tahu Farming. (n.d.). *Sustainability.* Retrieved from: www.ngaitahufarming.co.nz

Ngāi Tahu Holdings. (n.d.). *Te kapa, our people.* Retrieved Jul 10, 2018 from https://www.ngaitahuholdings.co.nz/te-kapa/

Ngāi Tahu Property. (n.d.). *Right of First Refusal.* Retrieved May 29, 2018 from https://ngaitahuproperty.co.nz/about-us/right-of-first-refusal/

Northland Age. (2015, Nov 17). Professor Mutu's secret out at last. *Northland Age.* Retrieved Jun 4, 2018 from https://www.nzherald.co.nz/northland-age/news/article.cfm?c_id=1503402&objectid=11546552

O'Dwyer, B. and Boomsma, R. (2015). The co-construction of NGO accountability: Aligning imposed and felt accountability in NGO-funder accountability relationships. *Accounting, Auditing & Accountability Journal, 28* (1), p. 36-68.

O'Dwyer, B. and Unerman, J. (2008). The paradox of greater NGO accountability: a case study of Amnesty Ireland. *Accounting, Organizations and Society*, *33* (7), 801-824.

O'Leary, S. (2017). Grassroots accountability promises in rights-based approaches to development: The role of transformative monitoring and evaluation in NGOs. *Accounting, Organizations and Society, 63,* 21-41.

O'Malley, V. (2016). *The great war for New Zealand.* Wellington, New Zealand: Bridget Williams Books.

O'Regan, H. (2001). *Ko Tahu, ko au: Kāi Tahu tribal identity.* Christchurch, New Zealand: Horomaka Publishing.

O'Regan, T. (1991). *Old myths and new politics: Some contemporary uses of traditional history.* Retrieved from http://www.nzjh.auckland.ac.nz/docs/1992/NZJH_26_1_03.pdf

O'Regan, T. (2014, Aug). *The economics of Indigenous survival*. [Video]. Retrieved from https://www.youtube.com/watch?v=YXuh8jerjXg Text available at: https://www.cdu.edu.au/sites/default/files/opvcil/sir-tipene-oregan-speech-2014.pdf

O'Regan, T. (2017). *Te Kerēme – a reflection*. Retrieved Sep 15, 2018 from http://ngaitahu.iwi.nz/our_stories/te-kereme-reflection-tk75/

O'Regan, T. (2018). *Tipene O'Regan: We must remember to remember*. Retrieved Sep 15, 2018 from https://e-tangata.co.nz/korero/tipene-oregan-we-must-remember-to-remember/

Orange, C. (2011). *The Treaty of Waitangi.* Wellington, New Zealand: Bridget Williams Books.

Ostrom, E. (1990). *Governing the commons: The evolution of institutions for collective action.* Cambridge, England: Cambridge University Press.

Owen, D. (2008). Chronicles of wasted time?: A personal reflection on the current state of, and future prospects for, social and environmental accounting research. *Accounting, Auditing & Accountability Journal, 21* (2), 240-267.

Paora, R., Tuiono, T., Flavell, T., Hawksley, C. and Howson, R. (2011). Tino rangatiratanga and mana motuhake: Nation, state and self-determination in Aotearoa New Zealand. *AlterNative: An International Journal of Indigenous Peoples, 7* (3), 246-257.

Parsonson, A. (2000). Ngāi Tahu - The whale that awoke: From claim to settlement (1960-1998). In J. Cookson & G. Dunstall (Eds.), *Southern capital Christchurch: Towards a city biography 1850-2000* (pp. 248-276). Christchurch, New Zealand: Canterbury University Press.

Petrie, H. (2006). *Chiefs of industry: Māori tribal enterprise in early colonial New Zealand.* Auckland, New Zealand: Auckland University Press.

Petrie, H. (2015). *Outcasts of the Gods? The struggle over slavery in Māori New Zealand.* Auckland, New Zealand: Auckland University Press.

Prendergast-Tarena, E. (2015). *Indigenising the corporation.* (Doctoral thesis, University of Canterbury, Christchurch, New Zealand). Retrieved from http://ir.canterbury.ac.nz/handle/10092/11385

Public Works Land Act 1864. Retrieved from http://www.nzlii.org/nz/legis/hist_act/pwla186428v1864n5324/

Rae, H. and Thompson-Fawcett, M. (2013). Ngā Ura – Values. In The Māori and Mining Research Team (Eds.), Māori and mining. (pp. 15-20). Te Poutama Māori: University of Otago.

Rancière, J. (1999). Disagreement: Politics and Philosophy (Trans. by J. Rose). Minneapolis, MN: University of Minnesota Press.

Rancière, J. (2006). Hatred of democracy (Trans. By S. Concoran). London, England: Verso.

Rancière, J. (2010), *Dissensus: On Politics and Aesthetics* (Trans. by S. Corcoran). London, England: Continuum International Publishing Group.

Rancière, J. (1992). Politics, identification, and subjectivization. *The Identity in Question, 61*, 58–64.

Ranson, S. (2003). Public accountability in the age of neo-liberal governance. *Journal of Education Policy, 18* (5), 459-480.

Ratings Act 1967. Retrieved from http://www.nzlii.org/nz/legis/hist_act/ra19671967n123111/

Reid, J. (2011). *Māori land: A strategy for overcoming constraints on development*. (Doctoral thesis, Lincoln University, Lincoln, New Zealand). Retrieved from https://researcharchive.lincoln.ac.nz/handle/10182/4184

Reid, J. and Rout, M. (2016). Māori tribal economy: rethinking the original economic institutions. Retrieved from https://ir.canterbury.ac.nz/handle/10092/12391

Reid, J. and Rout, M. (2018). Can sustainability auditing be indigenized? *Agriculture and Human Values, 35* (2), 283-294.

Reid, J., Taylor-Moore, K., and Varona, G. (2014). Towards a social-structural model for understanding current disparities in Māori health and well-being. *Journal of Loss and Trauma, 19* (6), 514-536.

Reid, J., Varoa, G., Fisher, M., and Smith, C. (2016). Understanding Māori 'lived' culture to determine cultural connectedness and wellbeing. *Journal of Population Research, 33,* 31-49.

Resource Management Act 1991. Retrieved from http://www.legislation.govt.nz/act/public/1991/0069/211.0/DLM230265.html

Rkein, H. I., and Norris, G. (2012). Barriers to accounting: Australian indigenous students' experience. Social and Environmental Accountability Journal, 32 (2), 95-107.

Roberts, J. (1991). The possibilities of accountability. *Accounting, Organizations and Society, 16* (4), 355-68.

Roberts, J. (2001). Trust and control in Anglo-American systems of corporate governance: The individualizing and socializing effects of processes of accountability. *human relations, 54* (12), 1547-1572.

Roberts, J. (2009). No one is perfect: The limits of transparency and an ethic for "intelligent" accountability. Accounting, Organizations and Society, 34(8), 957-970.

Roslender, R. and Dillard, J. (2003). Reflections on the interdisciplinary perspectives on accounting project. *Critical Perspectives on Accounting, 14* (3)*,* 325-351.

Rossingh, B. (2012). Collaborative and participative research: Accountability and the Indigenous voice. *Social and Environmental Accountability Journal, 32* (2), 65-77.

Rout, M., Reid, J. Te Aika, B. Davis, R., and Tau, T. (2017). Muttonbirding: Loss of executive authority and its impact on entrepreneurship*. Journal of Management & Organization, 23* (6), 857-872.

Royal, T.C. (2005). *Māori creation traditions – Common threads in creation stories*. Retrieved Nov 25 from http://www.teara.govt.nz/en/maori-creation-traditions/page-1

Royal, T.C. (2007a). *Mātauranga Māori and Museum Practice: A Discussion: Report prepared for Te Papa National Services – Te Paerangi.* Retrieved Oct 11, 2018 from http://static1.squarespace.com/static/5369700de4b045a4e0c24bbc/t/578e13812994cafd4e aabde3/1468928943167/Matauranga+Maori+and+Museum+Practice+-+a+discussion.pdf

Royal, T.C. (2007b). Papatūānuku – the land - Tūrangawaewae – a place to stand. *Te Ara – The Encyclopaedia of New Zealand.* Retrieved Jan 3, 2018 from http://www.Teara.govt.nz/en/papatuanuku-the-land/page-5

Ruckstuhl, K. (2017), "A shift in the playing field": Indigenous sovereignty and the philosophy of Jacques Rancière. *AlterNative, 13* (1), 35-42.

Ruckstuhl, K. and Ellison, M. (Aug, 2016). *Papatipu Rūnanga Aspirations Group*. [Video] Retrieved Oct 11, 2018 from https://www.youtube.com/watch?v=gpch7GidoQQ&t=11440s

Ruckstuhl, K., Thompson-Fawcett, M. and Rae, H. (2014), Māori and mining: Indigenous perspectives on reconceptualising and contextualising the social licence to operate. *Impact Assessment and Project Appraisal*, 32 (4), 304-314.

Ruwhiu, D. and Elkin, G. (2016). Converging pathways of contemporary leadership: In the footsteps of Māori and servant leadership. *Leadership, 12* (3), 308-323.

Ryan, B., Scapens, R. and Theobold, M. (2002). *Research method and methodology in finance and accounting.* London, England: Cengage Learning.

Said, E. (1978). *Orientalism.* London, England: Routledge & Kegan Paul.

Sang, M. (May, 2014). *Social License to Operate*. [Video]. Retrieved Jan 18, 2019 from https://www.youtube.com/watch?v=pvaUICHs5_Y

Sayer, A. (1984). *Method in social science: A realist approach*. (2nd ed.). London, England: Hutchison.

Schweiker, W. (1993). Accounting for ourselves: Accounting practice and the discourse of ethics. Accounting, Organizations and Society, 18(2/3), 231-252.

Scobie, M. (2016). He whakaaro: Climate change. *Te Karaka.* Retrieved Nov 26, 2018 from http://ngaitahu.iwi.nz/our_stories/he-whakaaroclimate-change/

Sen, A. (1999). *Development as freedom.* Oxford, NY: Oxford University Press.

Settlements Act 1863. Retrieved from
http://www.nzlii.org/nz/legis/hist_act/nzsa186327v1863n8377/

Shearer, T. (2002). Ethics and accountability: From the for-itself to the for-the-other. Accounting, Organizations and Society, 27(6), 541-573.

Simpson, L. B. (2011). *Dancing on our Turtle's back: Stories of Nishnaabe re-creation, resurgence, and a new emergence.* Winnipeg, Canada: ARP Books.

Simpson, L. B. (2017). *As we have always done: Indigenous freedom through radical resistance.* London, MA: University of Minnesota Press.

Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. Accounting, Organizations and Society, 20(2), 219-237.

Smith, A. (2004) An inquiry into the nature and causes of the wealth of nations. Oxford, England: Oxford University Press.

Smith, L. T. (1999). *Decolonizing methodologies: Research and Indigenous Peoples.* Dunedin, New Zealand: University of Otago Press.

Smith, L. T. (2005). On tricky ground: Researching the native in the age of uncertainty. In N. Denzin and Y. Lincoln, (Eds.), *The SAGE handbook of qualitative research* (3rd ed.). (pp. 85–107). London, England: SAGE Publications.

Smyth, S. (2012). Contesting public accountability: A dialogical exploration of accountability and social housing. *Critical Perspecives on Accounting, 23* (3), 230-243.

Smyth, S. (2017). Public Accountability: Reforms and resistance in social housing. *Public Management Review, 19* (2), 212-231.

Solomon, M. (1998). From the Kaiwhakahaere. *Te Karaka.* Retrieved from
https://ngaitahu.iwi.nz/te-karaka/previous-issues/

Solomon, M. (May, 2015). *Tā Mark Solomon: Building the aspirations of rangatahi.* [Video] Retrieved Jun 05, 2018 from https://www.youtube.com/watch?v=8_QNSQxy0Tc

Stake, R. E. (1995). *The art of case study research.* Thousand Oaks, CA: SAGE Publications.

Stevens, M. (2015). A 'useful' approach to Māori history. *New Zealand Journal of History, 49* (1), 54-77.

Stevens, M. (2018). 'A defining characteristic of the Southern People': Southern Māori mobility and the Tasman world. In R. Stanfield, (Ed.), *Indigenous mobilities: across and beyond the antipodes.* (pp. 79-114). Canberra, Australia: ANU Press.

Stewart, J. (1984). The role of information in public accountability. In Hopwood, T. and Tomkins, C. (Eds.), *Issues in public sector accounting*, Phillip Allan, Deddington, pp. 13-34.

Sykes, A. (2010). *Annette Sykes 2010: Bruce Jesson memorial lecture.* Retrieved Sep 18, 2018 from https://www.brucejesson.com/annette-sykes-2010-bruce-jesson-memorial-lecture/

Tahu FM. (2017). *Hui-ā-Iwi 2017 Livestream.* [Video]. Retrieved Jun 08, 2018 from https://www.youtube.com/watch?v=M490oGJBa1g

Tau, T. (2001). The death of knowledge: Ghosts on the plains. *New Zealand Journal of History, 35* (2), 131-152.

Tau, T. (2011). *I whānau au ki Kaiapoi: The story of Natanahira Waruwarutu as recorded by Thomas Green.* Dunedin, New Zealand: Otago University Press.

Tau, T. (2015a, Nov 5). Brief of evidence of Rawiri Te Maire Tau for Te Rūnanga o Ngāi Tahu and Ngā Rūnanga [2458/2821]. Retrieved Oct 11, 2018 from http://www.chchplan.ihp.govt.nz/wp-content/uploads/2015/07/2458-TRoNT-Ng%C4%81-R%C5%ABnanga-Evidence-of-Te-Maire-Tau-5-11-2015.pdf

Tau, T. (2015b). Neo-liberal settlements: From Adam Smith to Treaty settlements. *New Zealand Journal of History, 49* (1), 126-144.

Tau, T. (2016a). Property rights in Kaiapoi. *Victoria University of Wellington Law Review, 47, 677-698.*

Tau, T. (2016b). *Sketching a tribal economy: Draft discussion document.* Christchurch, New Zealand: University of Canterbury.

Tau, T. (Nov, 2017). "We got the land, but we have no mana of the land". [Video] Retrieved Jul 11, 2018 from https://www.facebook.com/maraetv/videos/1490285227716594/

Taussig, M. (1977). The genesis of capitalism amongst a South American peasantry: Devil's labor and the baptism of money. *Comparative Studies in Society and History, 19,* (2), 130-155.

Te Awekotuku, N. and Manatu Māori (1991). *He tikanga whakaaro research ethics in the Māori community: A discussion paper.* Retrieved from http://www.moh.govt.nz/notebook/nbbooks.nsf/0/BA5780558E76876D4C2565D7000DFCF2/$file/He%20Tikana%20Whakaaro.pdf

Te Rūnanga Group. (n.d.). *A future with Ngāi Tahu.* Retrieved Jan 3, 2018 from https://mahi.ngaitahu.iwi.nz/home;jsessionid=D37DB3E18FB547C0B2F5892F9F16052B

Te Rūnanga o Ngāi Tahu Act 1996. Retrieved from http://www.legislation.govt.nz/act/private/1996/0001/latest/DLM117218.html

The Foreshore and Seabed Act 2004. Retrieved from http://www.legislation.govt.nz/act/public/2004/0093/latest/DLM319839.html

Thiong'O, N. (1986). *Decolonising the mind: The politics of language in African literature.* London, England: Currey.

Thomson, I. and Bebbington, J. (2004). It doesn't matter what you teach? *Critical Perspectives on Accounting, 15* (4-5), 609-628.

Town and Country Planning Act 1953. Retrieved from http://www.nzlii.org/nz/legis/hist_act/tacpa19531953n91320.pdf

Tregidga, H., Milne, M., and Kearins, K. (2018). Ramping up resistance: Corporate sustainable development and academic research. *Business & Society, 57* (2), 292-334.

TRoNT. (2001). *Ngāi Tahu 2025.* Retrieved from http://ngaitahu.iwi.nz/communications/publications/constitution-and-legislation/#2025

TRoNT. (2004). *Annual Report 2004.* Retrieved Nov 11, 2017 from http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2005). *Annual Report 2005.* Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2008). *Annual Report 2008.* Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2009a). *Annual Report 2009.* Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2009b). *Ngāi Tahu 2025 Review*. Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/communications/publications/constitution-and-legislation/#2025

TRoNT. (2010). *Annual Report 2010.* Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2011a). *Ngāi Tahu acknowledge legacy of CEO*. Retrieved Sep 15, 2018 from
http://ngaitahu.iwi.nz/ngai-tahu-acknowledge-legacy-of-ceo/

TRoNT. (2011b). Te Rūnanga o Ngāi Tahu submission in respect of the Draft City Plan. Retrieved
Dec 14, 2018 from https://ngaitahu.iwi.nz/wp-content/uploads/2013/06/Te-Runanga-o-Ngai-
Tahu-Submission-Central-City-Plan.pdf

TRoNT. (2012). *Annual Report 2012.* Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2015a). *Annual Report 2015.* Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2015b). *Freshwater Policy*. Retrieved May 22, 2018 from http://ngaitahu.iwi.nz/wp-
content/uploads/2015/06/ngai-tahu-freshwater-policy.pdf

TRoNT. (2015c). *Ngai Tahu Charter.* Retrieved Nov 11, 2017 from http://ngaitahu.iwi.nz/wp-
content/uploads/2015/03/Ngai-Tahu-charter-amended-November-2014.pdf

TRoNT. (2016a). *Annual Report 2016.* Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2016b). *Manawa Kāi Tahu*. Retrieved Nov 11, 2017 from
http://ngaitahu.iwi.nz/communications/publications/manawa-kai-tahu-2016/

TRoNT. (2017a). *Annual Report 2017*. Retrieved May 22, 2018 from
http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2017b). *Connecting iwi – a new way forward*. Retrieved May 22, 2018 from
http://ngaitahu.iwi.nz/our_stories/connecting-iwi-new-way-forward/

TRoNT. (2017c). *Form and function review*. Retrieved May 22, 2018 from http://ngaitahu.iwi.nz/te-
runanga-o-ngai-tahu/ngai-tahu-governance/form-and-function-review/

TRoNT. (2017d). *Matiaha Tiramōrehu*. Retrieved Nov 10, 2017 from
http://ngaitahu.iwi.nz/our_stories/matiaha-tiramorehu-the-first-formal-statement-of-ngai-
tahu-grievances-against-the-crown/

TRoNT. (2017e) *Our work on climate change*. Retrieved May 22, 2018 from
http://ngaitahu.iwi.nz/our_stories/our-work-on-climate-change/

TRoNT. (2017f). *State of the Nation Regional Report.* Retrieved May 22, 2018 from http://ngaitahu.iwi.nz/wp-content/uploads/2017/11/Ngai-Tahu_Regional_population-statistics-report_full_FINAL-DRAFT.pdf

TRoNT. (2018a). *Annual Report.* Retrieved Oct 29, 2018 from http://ngaitahu.iwi.nz/investment/ngai-tahu-annual-reports/

TRoNT. (2018b). Submission: 'Our climate, your say.' Discussion document. Retrieved Dec 15, 2018 from http://www.mfe.govt.nz/sites/default/files/Organisations_3/13063_Ng%C4%81i_Tahu_Redacted.pdf

TRoNT. (n.d.a). *Papatipu Rūnanga.* Retrieved May 22, 2018 from http://ngaitahu.iwi.nz/te-runanga-o-ngai-tahu/papatipu-runanga/

TRoNT. (n.d.b). *Te Rūnanga o Ngāi Tahu.* Retrieved Nov 10, 2016 and again May 5, 2018 from http://ngaitahu.iwi.nz/te-runanga-o-ngai-tahu/

TRoNT. (n.d.c). *Te Whakataunga: Celebrating Te Kerēme – the Ngāi Tahu Claim.* Retrieved Jul 31, 2018 from http://ngaitahu.iwi.nz/ngai-tahu/te-whakataunga-celebrating-te-kereme-the-ngai-tahu-claim/

TRoNT. (n.d.d). *Whakapapa.* Retrieved Nov 10, 2017 from http://ngaitahu.iwi.nz/ngai-tahu/whakapapa/

Tuck, E. and Yang, K. W. (2012). Decolonization is not a metaphor. *Decolonization: Indigeneity, Education & Society, 1* (1), 1-40.

UNDRIP. (2007). *United Nations declaration on the rights of Indigenous Peoples.* Retrieved Nov 26 from http://www.un.org

Unerman, J. and O'Dwyer, B. (2006). On James Bond and the importance of NGO accountability. *Accounting, Auditing & Accountability Journal, 19* (3) pp. 305-318.

University of Canterbury (n.d.). *The Ngāi Tahu Consultation and Engagement Group.* Retrieved Aug 8, 2016 from http://www.research.canterbury.ac.nz/maoriresearch/ntceg.shtml (https://www.canterbury.ac.nz/research/maori-consultation/)

Waitangi Tribunal. (1991). Ngāi Tahu Land Report. Retrieved May 05, 2018 from https://forms.justice.govt.nz/search/Documents/WT/wt_DOC_68476209/Wai27.pdf

Waitangi Tribunal. (2004). Turanga Tangata Turanga Whenua: The report on the Turanganui a Kiwa Claims Volume 2. (WAI 814). Retrieved from https://forms.justice.govt.nz/search/Documents/WT/wt_DOC_68185126/Wai814(2).pdf

Waitangi Tribunal. (n.d.). *Waitangi Tribunal.* Retrieved Aug 06, 2018 from https://www.waitangitribunal.govt.nz/

Walker, R. (1990). *Ka whawhai tonu matou: Struggle without end.* (Rev ed.). Auckland, New Zealand: Penguin Books.

Walker, S., Eketone, A. and Gibbs, A. (2006). An exploration of kaupapa Māori research, its principles, processes and applications. *International Journal of Social Research Methodology, 9* (4), 331-344.

Wanhalla, A. (2007). Ngāi Tahu Historiography. *History Compass, 5* (3), 802-817.

Wanhalla, A. (2009). *In/visible Sight.* Wellington, New Zealand: Bridget Williams Books.

Wanhalla, A. (2018). Indigenous women, marriage and colonial mobility. In R. Stanfield, (Ed.), *Indigenous mobilities: across and beyond the antipodes.* (pp. 209-232). Canberra, Australia: ANU Press.

Watkins, T. (2010, Apr 24). NZ does U-turn on rights chater. *Stuff.co.nz.* Retrieved from http://www.stuff.co.nz/national/politics/3599153/NZ-does-U-turn-on-rights-charter

We are Tuahiwi. (n.d.). *The Tuahiwi Project.* Retrieved Sep 30, 2018 from http://www.tuahiwimarae.iwi.nz/the-tuahiwi-project/history-of-the-project/

Weber, M. (2009). *Max Weber: Essays in Sociology.* Abingdon, NY: Routledge.

Wheeler, W. (2010). Gregory Bateson and biosemiotics: Transcendence and animism in the 21st Century. *Green Letters: Studies in Ecocriticism*, *13* (1), 35–54.

Wi Parata v. The Bishop of Wellington (1877).

Williams, J. (Apr, 2018). *The future of Indigenous self-governance & self-determination.* [Video]. Retrieved Oct 11, 2018 from https://www.youtube.com/watch?v=XRW0OxG3ypo&t=1503s

Workman, K. (2017). Unconditional rather than reciprocal: The Treaty and the State sector. In R. Bell, M. Kawharu, K. Taylor, M. Belgrave and P. Meihana, (Eds.). *The Treaaty on the ground: Where we are headed, and why it matters.* (pp. 169-188). Auckland, New Zealand: Massey University Press.

Yazan, B. (2015). Three approaches to case study methods in education: Yin, Merriam, and Stake. *The Qualitative Report, 20* (2), 134-152.

Yin, R. K. (2002). *Case study research: Design and methods.* Thousand Oaks, CA: SAGE Publications.

Zavala, M. (2013). What do we mean by decolonizing research strategies? Lessons from decolonizing, Indigenous research projects in New Zealand and Latin America. *Decolonization: Indigeneity, Education & Society, 2* (1), 55-71.

Appendix One: Ngāi Tahu consultation and engagement document

Māori consultation form
Date: 29.08.2016

Principal Investigator: Matthew Scobie (Doctoral Student)
Associate Investigators: Stewart Smyth (Supervisor), Bill Lee (Supervisor) and Tyron Love (local mentor)

Project Title: Indigenising the concept and process of accountability

Concise description in lay terms of the proposed project, including brief methodology (up to 1 page): Accountability is best understood as a concept driven by key principles that frame the way individuals and organisations engage with one another within certain contexts, rather than a definable word to be applied to any situation. For example, Mataira (1994) argues "that the Māori concept of accountability can only be understood as part of a world-view unique to Māori culture" (p. 32). However, accountability is not an end in itself, it is a means to achieve other ends such as securing rights and resources. In this case, indigenising accountability refers to exploring how indigenous knowledge and values can and have been included in understandings and practices of accountability. I believe that this understanding can be used in struggles for self-determination and improved social, environmental, economic and cultural outcomes. The research questions for this project set out to explore understandings and practices of accountability within two indigenous organisations, and theorise the relationship between context and accountability and how this could change. In exploring all of this, I hope to work with participants to imagine what an indigenised accountability might look like. This project will be framed from the perspective of a Māori (Ngāi Tahu – Kāti Huirapa) researcher and seeks to enable other indigenous voices, often underrepresented in academic and popular literature. This positioning of the researcher will be done through a localised decolonising methodology, Kaupapa Māori, a framework tied with political movements for self-determination. Culturally and methodologically appropriate case study methods will be used in collaboration with two indigenous groups: Ngāi Tahu in Aotearoa New Zealand and the Inuit in Nunavut. This is to investigate understandings of what accountability means to participants, how these understandings lead to behaviour, and how this behaviour leads to outcomes.

Does the proposed research involve any of the following? Please underline.

- <u>Significant Māori content</u>
- Access to Māori sites
- Sampling of native flora/fauna
- Culturally sensitive material/knowledge
- <u>Māori involvement as participants or subjects</u>
- <u>Research where Māori data is sought and analysed</u>
- <u>Research that will impact on Māori</u>

If you have underlined any of the above, please explain in more detail:

(See <u>How to Guide</u> **and** <u>Māori Consultation</u> **sections)**

This research is driven by my identity as an emerging Ngāi Tahu social accounting researcher. Therefore the project will involve significant levels of Māori content and materials. The study will be contextualised with publicly available materials around oral histories, grievances, settlements, and submissions etc. But this is to contextualise the main body of data which will come from oral methods with Ngāi Tahu members and representatives. One thing I would appreciate is getting some advice from the Ngāi Tahu Consulation and Engagement Group on making contact with members of Ngāi Tahu through the appropriate channels as well as appropriate ways to analyse and present findings beyond the usual academic rigidities. Additionally, I'd like advice on the appropriateness of my research questions given the current aspirations of Te Rūnanga o Ngāi Tahu and Ngāi Tahu Whānui

I am a student researcher with ambitions to be an academic. I have completed a Bachelor of Commerce in Accounting, a Bachelor of Arts in Economics and Music and a Master of Commerce in Accounting all at the University of Canterbury. I have been using the freedom that postgraduate study provides to explore our whakapapa. I have been exploring how Māori social and environmental values can be incorporated into western accounting and governance systems and also how Māori and other first nations are engaging in the growing conflict with fossil fuel industries. I began this in my Master's work which was relatively successful. I presented these findings in a seminar to the Ngāi Tahu Research Centre which were well received. This generated a lot of discussion and set me on my current direction.

I am a registered member of Te Rūnanga o Ngāi Tahu and affiliate with Kāti Huirapa although because I'm still exploring my whakapapa and was raised without this knowledge I'm still trying to develop my identity and kinship connections. I am engaging with the Ngāi Tahu Research Centre and Dr Tyron Love is still guiding me on this project in an informal capacity, but I am interested in maintaining contact with the NTCEG on the project if possible.

The protocol for my research will be premised on the notion of respect and positive relationships between the tangata whenua (hosts; research participants) and manuwhiri (guest; myself as the researcher) (McClintock, Mellsop, Moeke-Maxwell and Merry (2010: 96). I will follow appropriate tikanga for the research process developed by Smith (1999; 2005) and McNicholas and Barrett (2005).

1. Aroha ki te tangata (a respect for people).
2. Kanohi kitea (the seen face, that is present yourself to people face to face).
3. Titiro, whakarongo… kōrero (look, listen … speak).
4. Manaaki ki te tangata (share and host people, be generous).
5. Kia tūpato (be cautious).
6. Kaua e takahia te mana o te tangata (do not trample over the mana of people).
7. Kaua e mahaki (do not flaunt your knowledge).

This will increase the chance of a positive outcome for the engagement. I am currently discussing with my supervisors and mentor how the pōwhiri process to research (approaches to karanga, mihimihi, whaikōrero, and koha) will assist the project.

In terms of data collection, we have three broad research questions which we seek to answer through a mix of kōrero, hui and documentary analysis

Research Question One

In what ways and why is accountability understood and exercised in TRoNT and NTI?

Research Question Two

Do the understandings and practices of accountability observed within TRoNT and NTI support any existing theories of accountability? Is another theory required?

Research Question Three

What does an indigenised accountability look like and is it possible in this context? Who could benefit and how?

We are very interested in the advice of the NTCEG on these questions. Based on the recommendations from the former MRAG in 2014 regarding my Master's, I have given a lot more time and thought to these issues and allowed the room for considerably more patience and humility.

The findings will be included in a PhD thesis which will be accessible via the University of Sheffield library and made publicly available on the University of Sheffield website. Additionally we aim to have several papers published out of this research project in academic journals. We will also seek ways to package the knowledge that has been shared in ways more accessible to the public (not behind journal paywalls). This could take the form of articles in magazines (Te Karaka), blogs,

presentations etc. Advice on this is also welcomed. This will all, of course, only be with the consent of participants and the utmost care will be taken to respect the people willing to share their knowledge. Their priorities are of the utmost importance.

We also hope to publish findings in an indigenous journal such as MAI or AlterNative. we believe this work will be of sufficient quality and interest for this to happen with the help of supervisors, mentors and the NTCEG. The thesis will also be available online for any future Māori students looking to examine different ways to understand elusive but important concepts. Finally, I intend to become a lecturer and researcher in a commerce school at a New Zealand university in the future. This is my area of interest and it is relatively unique for work performed in a New Zealand commerce school. Through *ako* I can pass on this knowledge to future Māori students directly through teaching, supervision or discussion. This knowledge transfer will help me become a better researcher and teacher to help develop, store, treasure and pass on Māori knowledge.

Appendix Two: Case Study Materials Index

In this appendix I provide a list of participants, as well as other materials which were drawn on as evidence that cannot be referenced directly in the reference list. The majority of materials including contemporary and historical documents, videos, Acts of Parliament, submissions and other regulatory materials are referenced in text and in the reference list. Additional material was drawn on for context but did not contribute directly to the thesis so this is not included. Participants included a range of ages, genders, positions within and outside of the organisation, and different areas of expertise and experience in iwi matters. These have not been specified to protect identities.

Participant Interviews	AB: Non-Ngāi Tahu TRG staff member
	BC: Non-Ngāi Tahu TRG staff member
	CD: Ngāi Tahu TRG staff member
	DE: Ngāi Tahu participant
	EF: Ngāi Tahu participant
	FG: Ngāi Tahu TRG staff member
	GH: Ngāi Tahu TRG staff member
	HI: Ngāi Tahu participant
	IJ: Ngāi Tahu participant
	JK: Ngāi Tahu participant
	KL: Ngāi Tahu TRG staff member
	LM: Ngāi Tahu TRG staff member
	MN: Government official working in Māori development
	NO: Ngāi Tahu TRG staff member
	OP: Ngāi Tahu TRG staff member
	PQ: Ngāi Tahu participant
	QR: Ngāi Tahu participant
	RS: Ngāi Tahu TRG staff member
	ST: Ngāi Tahu TRG staff member
	TU: Ngāi Tahu participant
	UV: Ngāi Tahu participant

Te Rūnanga Group documents	Statements of Corporate Intent Job descriptions Taonga Assets Framework presentation
Other documents	Stevens, M. (2016) Te Ao Hou Realised or Te Ao Hou Redux? (Speech).
Hui	Freshwater and land forum – 30 January 2016 Ngāi Tahu Roadshow – 3 June 2017
Reflexive field diary	The reflexive field diary consisted of written and oral notes immediately and prior to each formal and informal meeting, interview, or event I attended over the course of the primary fieldwork (January – April 2016). Notes focused on my own feelings and reflections before and after each event. This resulted in approximately 10,000 words of reflections which were able to illustrate my personal development throughout the period. This was an important resource for writing the methodology chapter of this thesis. The development of shifting perspectives, identity and interpersonal relationships over time would not have been possible to analyse without the reflexive field diary.

Appendix Three: Initial Template

1. Understandings
      1.1. Mana
      1.2. Whakapapa
      1.3. Intergenerational
      1.4. Whenua
      1.5. Outcomes
      1.6. Rights v obligations
      1.7. Self-reflection
2. Processes
      2.1. Social sanctions
      2.2. Formal v informal
      2.3. Mana Motuhake
      2.4. Reports
      2.5. Hui
      2.6. Roles
      2.7. Structure
      2.9. Leadership
3. Other Themes
      3.1. Enemy to unite
      3.2. Locked in by success
      3.3. Stakeholder in own success
      3.4. Adaptation
4. Papakāinga empirical material
5. Methodology
      R. Reflexivity
      MA. My accountabilities

Appendix Four: Refined Template

1. Understandings
    1.1. Values
        1.1.1. Mana/Mauri
        1.1.2. Culture versus commercial
        1.1.3. Business values
        1.1.4. Money then values
        1.1.5. Competitive advantage
        1.1.6. Communicating values
        1.1.7. Intrinsic values
        1.1.8. Walk the talk
    1.2. Whakapapa
        1.2.1. Ownership
        1.2.2. Whānau first
        1.2.3. Layers
        1.2.4. Whanaungatanga
    1.3. Intergenerational
        1.3.1. Importance of history
        1.3.2. Future focussed
        1.3.3. What would ancestors think?
    1.4. Whenua
        1.4.1. Environment
        1.4.2. We live here
        1.4.3. Tūrangawaewae
    1.5. Outcomes
        1.5.1. Measurable
        1.5.2. Means to end
    1.6. Obligations
        1.6.1. Responsibility
        1.6.2. To previous generations
        1.6.3. To future generations
        1.6.4. Whānau
        1.6.5. Utu
        1.6.6. Mutual aid
    1.7. Critical self-reflection
2. Processes
    2.1. Social sanctions
        2.1.1. Told off
        2.1.3. Social praise
        2.1.4. Institutional tensions
    2.2. Formal v informal
        2.2.1. Formal
        2.2.2. Informal
        2.2.3. Institution
    2.3. Mana Motuhake
        2.3.1. Devolution
        2.3.2. Won't exist if successful
        2.3.3. Tino rangatiratanga
        2.3.4 Protect Borders
        2.3.6. Evolution/Solutions
        2.3.7. Too centralised
        2.3.8. Capacity Building
    2.4. Formal communications
        2.4.1. Controlled
        2.4.2. Annual Reports
        2.4.3. Manawa Kāi Tahu (Values-based report)