Accounting as Capital and Doxa: Exploring Power and Resistance in World Bank Projects in Tonga

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Introduction

There is now a rich body of work which has begun the exploration of the association of power, resistance, accounting and subaltern groups such as Indigenous people. Generally accounting (particularly financial reporting practices) are shown as a form of power (Neu et al., 2006) which is used by nations and supra-national organizations to support capitalism and imperialism (Bakre, 2008) for the dispossession (Preston, 2006), marginalization of (Annisette, 2003), and looting (Davie, 2000) of subaltern groups such as formally colonized countries and Indigenous people. As such accounting is conceptualized as a disciplining device (Miller and O’Leary, 1987), an empire technology / instrument (Neu, 1999; Bakre, 2008), political equipment (Preston, 2006) and as a legitimizing apparatus (Rahaman et al., 2004). However, it is wrong to oversimplify this work as there is evidence that in some contexts and for a period subaltern groups may resist the effect of accounting and even not doing accounting may be a form of resistance (Jacobs and Kemp, 2002; AlaWattage and Wickramasinghe, 2009; Dyball et al., 2006). The existence of the dual narrative of both power and resistance suggests that the role of accounting in the relationship between subaltern groups and supranational organizations is fluid and multi-facetted and warrants further study.

The concept of a fluid role of accounting has some support as existing work suggests that a social context has potential to mediate the impact of accounting and therefore accounting as a form of power. Therefore, the issues of who are the winners and who are the losers at a micro level is open rather than predetermined (Annisette, 2004, pg. 317). To better understand the fluidity of accounting in the relationship between subaltern groups and supranational organizations it is necessary to re-visit the notion of accounting as a tool or technology of power. We would argue that the fluidity of accounting can better understood if accounting is seen as serving power in two different way; the first is as a form of capital (or resource) while the second is as part of the rules and practices that form part of the taken for granted social and institutional context (doxa). Both Hines, (1988) and Macintosh et al., (2000) suggest that this second aspect of the power of accounting is often overlooked because the status of accounting in society is manifested in the way society tacitly accepts notions such as profitability, revenue and expenses. Therefore, accounting is not only a capital or a resource available to a social actor, whether that actor is an imperialist nation, supra-national organization or Indigenous project manager, but also as a ‘hidden’ (Hines 1988, pg. 257)
societal power that informs and influences the actions, interactions and reactions of members of society. Consequently, because they are members of social and institutional contexts, even imperial nations and supra-national organizations are shaped by accounting. However, it is also possible that there are social settings where accounting has less salience and therefore imposed accounting requirements may have relatively little influence on the action of a group (Jacobs and Kemp, 2002). So, if we conceptualize accounting not only as a capital but also as a social and institutional context, then both practices and possibilities of resistance might be evident in the relationship of Indigenous people and powerful global institutions. Accordingly, the objective of our study is to explore the role of accounting in the relationship between the World Bank and the Island Kingdom of Tonga (hereafter Tonga), paying attention to accounting as a capital and accounting as an element of the social and institutional context.

To address our objective in this study, we implemented a qualitative field study approach (drawing on the work of Ahrens & Chapman, 2006; Langley, 1999). This approach is appropriate because it assists in bringing out the complexity of the social and institutional context that is fundamental to our investigation. Furthermore, Pierre Bourdieu’s (1977; 1990) conceptual thinking on social practice, especially his notions of capital and doxa, provide our study with the means to enrich the conceptualization of the association of accounting and power as it relates to the relationship of Tonga and the World Bank. Tonga and her people.

The rest of the paper is as follows: A review of how accounting is understood as a form of power and resistance in the relationship between powerful entities and subaltern groups, followed by our theorization of accounting as capital and doxa. Thereafter, our research design is described then our analysis of three World Bank projects in Tonga which is followed by our concluding comments.

**Power and Accounting**

The association of power and accounting is well documented where accounting is shown to facilitate power at different social contextual levels (see Hoskin and Macve, 2000; Burchell et al., 1985; Carmona et al., 1997; Hopwood 1987, 1992; Miller 1986; Rose 1991). At an individual level accounting “transforms” (Hoskin and Macve 2000, pg. 130) individuals, at an organizational level accounting, “…shape[s] organization[s]…” (Napier, 2006, pg. 456) and the relationship of accounting and power goes beyond individuals and organizations to
include the state (Carpenter and Feroz, 2001; Edwards et al., 2002; Neu, 1999, 2000; Preston, 2006).

Accounting can function as a form and as an agent of power at multiple levels and in different ways. Even when accounting primarily functions as a tool for dominating subaltern groups it also can be a vector of resistance for, although such resistance is usually location specific and short term (Neu et al., 2006; Preston, 2006; Dyball et al., 2006). The possibility of resistance suggests a need to further conceptualize the association between accounting and power. Lehman (1999) argued for the possibility of both capital based power and a degree of individual resistance in the relationship between the mining company BHP, and indigenous groups. While not specifically dealing with the World Bank or colonial powers, Jacobs & Kemp (2002) make the argument that the shift from the urban to the local level significantly reduces the value of accounting as a form of capital, that it becomes reasonable to talk about an accounting absence. As such, the ability of accounting technologies to propagate from the central to the local and the power of such technologies, while taken for granted at the center, might be much more problematic at the margin or periphery.

Annisette (2004) highlights how little the literature addresses the complication of transitioning and embedding accounting in different national and local levels and calls for a better appreciation of how accounting (specifically International Accounting Standards) is implemented in less developed countries. While Annisette (2004) argues that the neo-liberal agenda of entities such as the World Bank has been supported by accounting, further work is required to understand how accounting is implemented in a social setting and the possible gaps between the formal standards and actual practice (pg. 317). In effect accounting provided new forms of capital to some actors within the social field as it enhanced the social status of some people while undermining others. As such, the question of whether accounting serves the developmental goals of the World Bank or not was context specific (Annisette, 2004 p. 318), suggesting that social settings may render accounting more or less salient.

Neu et al., (2006) focuses on how accounting was instrumental in shaping the national and educational fields of a Latin American country and also argues that accounting and power play out differently in various settings and at various levels. Neu et al., (2006) shows, with an in-depth analysis of 15 World Bank lending agreements coupled with 25 interviews, how informing technologies entrenched in World Bank agreements diffuse financial technologies to distant fields, reorganizing those fields and reaffirming the expertise of the World Bank.
within those fields. Neu et al., (2006) raises the possibility of how accounting can be both a form of capital and a more hidden form of power as a doxic practice or governmentality. As such, accounting can function differently at the Ministry of Education level than at the regional or village level of the specific school. Neu et al., (2006, pg. 660) had this to say:

\[
\text{...the effects of these technologies within specific geographic districts and within schools themselves will increase our understanding of how informing technologies “trickle down” from the World Bank to the Ministry of Education.}
\]

Neu et al., (2006) suggests that the power of accounting, both as a generic form of capital and the taken for granted acceptance of accounting technologies, may become more problematic and contested the further it is removed from the field of the Ministry of Education. We build on the understanding, evident in Jacobs and Kemp (2002) and developed by both Annisette (2004) and Neu et al., (2006), that the deployment of accounting and therefore the role of accounting as a tool of power and resistance can be mediated by the social settings and the rules of that setting. Therefore, the role of accounting has the potential to change across social and institutional fields.

**Theorising Accounting as Capital and Doxa**

The objective of our study is to explore the role of accounting in the relationship between the World Bank and Tonga, bearing in mind accounting as a form of capital in the hands of the powerful and as part of the social and institutional context. As such, the salience of accounting technologies can change across different social or institutional fields. From this perspective, the dominant or colonizing potential of accounting technologies introduced at the national level, which is understood as dispossession or marginalization or to reinforce pre-existing power interests, has potential to have a different (positive or negative) outcome at a more local level. This is not to suggest that there are no real resource transfers, but rather, that the role of accounting within those processes is contextual. To frame this consideration, we draw on the theoretical resources of Pierre Bourdieu (1977; 1990). Bourdieu suggests that the possibility of dominance is linked to the possession of capitals within a given social space (field). As such, capitals can be economic, cultural or social resources which can be converted into legitimacy (or symbolic capital) in a particular field (Bourdieu and Wacquant, 1992). Economic capitals are resources that are easily convertible into money, social capital reflects relational networks and group membership while cultural capital are the resources associated with class, culture and education in an embodied, objectified and institutionalised
form (Bourdieu, 1986, p. 243-47). However, who dominates whom in any setting is a matter of possibility and not that of inevitability (Oakes et al., 1998) as the deployment of that capital is mediated by the doxic rules of the game (Bourdieu, 1990, pg. 66).

The doxic rules of the game reflect a shared vision of what is true and necessary. It informs the way players will play the game and the way available capitals are used against other players (Bourdieu, 1998). The demands of the game are durably inscribed into the inhabitants of the field (or players of the game) as a feel for the game (habitus) and condition but do not determine how players play. It is this relationship between the habitus and the doxa which gives the *illusio* of the natural and inevitable nature of a given field (Bourdieu 1990). However, the doxic rules are not necessarily consistent from one field to another. While there is a hierarchical relationship between different fields relating to the broader competition over the “exchange rate” of different types of capital (Bourdieu, 1977; 1998), within a given field the local doxa (and associated capitals) can trump the doxa even of a more powerful field (Bourdieu, 1977).

Bourdieu’s theoretical tools gives a way to understand and explore the role of accounting as both a capital and as a part of the social and institutional context and the role of accounting as mediated by different social settings. From this perspective, accounting could represent a form of legitimacy generating symbolic capital or part of the doxic rules of a given social setting. We would expect the rapid transfer of accounting between fields to represent a form of symbolic capital capable of generating legitimacy, but that the impact of accounting on the doxic practices on the local field, and therefore relations within the local field, to be subject to specific struggles between actors in the field.

**RESEARCH DESIGN**

In this study, we seek to better understand the role of accounting in the settings of World Bank projects in Tonga. While both Neu et al., (2006) and Rahaman et al., (2004) present the World Bank as the dominant actor in their cases, the dominance of the World Bank is not universal or inevitable. What we do know is that the struggle to implement accounting could be defined or redirected by a number of potential actors such as accountants, politicians, religious figures, parents, teachers and traditional leaders to name a few.

The selection of Tonga is relevant for several reasons. Although they are a small island, Tonga was never formally colonized, and Tonga was once a significant regional power which has the potential to preconditioned them to behave in a manner that is different from how
other colonised Indigenous people behave (Dutton and Tyron 1994; Poulsen 1977; Calder et al., 1999; Luders 1996; Mahina 1990; Petersen 2000). This is reflected in a very rich social context, where social norms of culture, nobility ruling, and religious beliefs are still very much strong and perpetuated through everyday practices. Tonga can also be said to be a very religious country, to the extent where there is no trading on Sabbaths (Sundays) and those with high standings in religious settings are also expected to have high standings in other areas of every day Tongan lives. This is similar to the recognition of the traditional high standings of the King, nobles and chiefs (Campbell, 2015). Tonga is also a highly educated nation compared to other nations of a similar economic standard (UNDP 2007/2008).

The absence of the direct forms of colonialism, the ongoing Tongan identity defining the doxic cultural norms and highly valued forms of symbolic capital associated with education raises the possibility that accounting will exercise the same degree of power evident in other studies. Therefore, as Tonga is not subject to colonialism or imperialism (to the same degree as other subaltern groups) it does provide an interesting setting to explore interaction with the World Bank as an agent of globalisation and therefore the relationship between accounting, power and resistance.

Some researchers have suggested that a study of any field involves developing an intimate understanding of the dynamics of the field (Hastrup, 1997; Ahrens and Chapman, 2006; Moore, 1996). In addition, Greer and Patel (2000) argue that accounting research is limited in that it is usually done from the perspective of the politically and economically privileged. The primary researcher is a citizen of Tonga, spent most of his life in Tonga and is generally embedded in the ways of thinking that Tongans have. Almost all those who were interviewed are known at a personal and professional level by him. In this regard, the primary researcher is present in the field, in the sense that he embodies the rules of the field. We propose that such an understanding significantly enhances the integrity of the analysis of activities within Tonga and we suggest that our reported findings generally reflect the view of the participants rather than the view of outsiders (Ahrens and Chapman, 2006, pg. 827).

We examined both the national or ministerial field which was primarily engaged with the World Bank and the more local or regional fields (where appropriate) who were responsible for the delivery of service recognising the nature and use of accounting can be profoundly different at these different levels (Jacobs and Kemp, 2002; Neu et al., 2006). Theoretically this approach was informed by the idea that different fields reflect different doxic values although capitals can be shifted across fields to enhance legitimacy. As such, accounting
practices implemented at the national field and ministerial field may take different forms and have different impacts at the local level (Neu et al., 2006).

The documents we reviewed consist of agreements between Tonga and the World Bank, the World Bank and other countries and documents given to us by interviewees. These included the agreements between the World Bank and the Ministry of Education, Finance, Health as well as Works, Disaster and Relief of Tonga. These documents were analysed to provide an initial understanding of the process and positions within each field. It assisted us in identifying those to be interviewed.

A snowball sampling technique (see Scott et al., 2003; Neu et al., 2006) was adopted to identify the key informants and critical actors who were involved in Tongan World Bank projects. We interviewed all 13 of the people who were identified as critical actors and this included current and former World Bank officials, school principals and national advisors, project accountants and managers. We also drew on 10 other informants on issues relating to the projects, Tongan society, culture and history.

The interviews were semi-structured in nature and were informed by both the previous literature and knowledge from the documentary reviews. Interview questions were structured to explore issues of accounting, power and resistance and address themes such as: how was accounting deployed in this setting, how is accounting practiced and who was instrumental in framing that practice, how the practice of accounting impacts the activities in the subfields, what are the capitals available in the fields and what methods do the locals employ to comply with or resist doing what the agreements directs them to do. Interviews were conducted in both Tongan and in English. In order to limit the risk of mistranslating (from Tongan to English), we took steps to ensure that the transcriptions and translations were as accurate as possible. This included having the primary researcher and another Tongan to independently transcribe and translate the data from Tongan to English where it was necessary. The two resulting documents were then compared and any discrepancies were discussed and resolved. Any unresolved issues were referred to the interviewees for clarifications. The interviews were analysed and presented as a narrative (Polkinghorne, 1988; Bruner, 1990) focusing on how key informants described and understood their experience of accounting in three World Bank projects. In addition, we (the researchers) sought to be reflexive on our positions as researchers, recognising that habitus of the researcher has potential to influence the analysis and interpretation (Bourdieu and Wacquant, 1992). Similar concerns were raised by Oakes et
al. (1998) and Townley (1995) and together with them we argue that while these issues cannot be eliminated from any study but that the researcher’s position (in terms of cultural upbringings, academic backgrounds and others) need to be noted and managed. Therefore, we acknowledged our cultural affiliation (one is Tongan and one is a “white fella”) and actively discussed and scrutinised our findings and interpretations both from the logic of the academic field and from the logic of the practitioner and sought local expert informants to review our interpretations.

THE ISLAND KINGDOM OF TONGA

The Kingdom of Tonga is made up of 170 small islands and is in the South Pacific Ocean. Only 36 of the islands are inhabited. The islands stretch over a distance of 800km and approximately 2000kms north of New Zealand. Captain Cook named the islands as the Friendly Isles in his first visit in 1773. Tonga was never formally colonized and historians write of a Tongan empire that extended from Niue to Tikopia, a distance of approximately 2,500 kilometres (Dutton and Tyron 1994; Poulsen 1977; Calder et al., 1999; Luders 1996; Mahina 1990; Petersen 2000).

Tonga can be classified as a hierarchical social system with the king and his family at the top, next are the nobles of the realm which is made up of 33 nobles and everyone else is a commoner. Technically all the land belongs to the king, however, the chiefs are allocated some villages to administer. Knowing one’s place in this system is one of the essence of being a Tongan native and this inherently means respecting those in the upper category. This respect is generally manifested in commoners doing what they know the nobles and the king expect. Even with the traditional stratification of society, a middle class has emerged that includes church leaders, civil servants as well as those who are educated (Campbell, 2015).

Tonga’s economy is heavily dependent on foreign remittances from Tongans who live abroad. In fact, the 2011 (latest) official census reported that about 87% of households received remittances during the 12 months preceding the census. It also received grants and loans from several governments like People’s Republic of China, New Zealand and Australia. Similar supports are received from supranational organizations such as the Asian Development Bank (ADB), World Bank and the European Union.

The World Bank and the Funding Agreements to Tonga

Tonga and the World Bank entered into their first agreement in 1987. At a national level, Tonga’s Minister of Finance represented Tonga in the signing of the agreements. Each
agreement contains directions that involves but not limited to; financial management systems, subcommittees, procurement plans and process as well as employment posts to be established. Some of these directions are implemented at various levels from national to village levels. For example, the project steering committee required under the agreement is established under the authority of the Ministry while directions pertaining to procurement have implications that reach all the way down to primary schools in small villages.

Accounting is a central part of the accountability requirements of the project agreements and the primary interaction between Tonga and the World Bank was at the national level. The key parties in the negotiation process were the World Bank and the Tongan Ministry of Finance and the negotiation was over the definition of the rules associated with the accounting requirements. The ability of the World Bank to allow or withhold funds from Tonga was one of the key power elements as it directly controlled the available economic capital. As such, the World Bank occupied a structural position of power which was reflected in the imposition of specific accounting and reporting requirements as part of the lending agreement signed by both parties. The lending agreement for Tonga reads:

The Borrower shall maintain a financial management system, including records and accounts, and prepare financial statements in accordance with consistently applied accounting standards acceptable to the Association, adequate to reflect the operations, resources and expenditures related to the Project Sec. 4.01. (a)

Sec. 4.01 (a) is an important part of the World Bank’s accountability requirements because it defines with how the funding is to be accounted for. The requirement to maintain an accounting system was similar to the World Bank’s agreement with many other countries. One such example was an agreement with Egypt which has the following accounting requirement:

The Borrower shall, through MOE establish and maintain a financial management system, including records and accounts, and prepare financial statements in accordance with consistently applied accounting standards acceptable to the Bank, adequate to reflect the operations, resources and expenditures related to the Project Sec. 4.01. (a)

The key distinction between the two agreements was that Tonga already had accounting practices but Egypt was required to establish one. From that perspective, the requirement to maintain or to establish an accounting system would seem to be evidence of the dominance of the World Bank. However, for Tonga the role of accounting as a technology of dominance was mitigated as there was already an accounting system that was functioning according to the cultural and institutional (doxic) rules of the Tongan field (unlike Egypt which was likely
to end up with an accounting system designed and implemented by the World Bank). In addition, the fact that the World Bank was working with the current accounting system meant that, other than the transfer of the obvious economic capital associated with the loan, many of the existing cultural and institutional elements of the Tonga field remained intact. This was further evidenced in the negotiations around the financial and reporting requirements associated with the loan. A prominent Tongan chief, ‘Akau’ola\(^1\), was representing Tonga in the negotiation with foreign aid donors which included the World Bank. ‘Akau’ola was frustrated with the conflicting financial requirements from the different donors and bluntly told them to leave and sort their financial requirements out. A World Bank official who was desperate to make sense of ‘Akau’ola’s behaviour recalled the incident

…”‘Akau’ola, sat us all down [World Bank official, NZAID (New Zealand Aid) official and AusAID (Australian Aid) official], and he told us not to return [for discussion], until we decided on how to harmonise our [accounting] requirements.

From an outsider’s perspective, it seems surprising that ‘Akau’ola was able to challenge and confront the World Bank official but this reflects something of the Tongan cultural rules while the frustration of the World Bank official suggests that he did not understand these cultural rules. When ‘Akau’ola’s reaction was presented to two Tongans (one an expert in Tongan culture and another of noble blood) their immediate response was:

Kuo fie’eki e tama ia! [translation – “He is domineering!”]

The term “fie’eki” is a phenomenon that Tongans are familiar with and can be said to be part and parcel of what it means to be a Tongan. Loosely described, ‘fie’eki’ is when one is invoking the power inherent in the traditional hereditary chiefly blood line that one comes from, to effect dominance. One must be of chiefly blood descent to invoke the “fie’eki” characteristic. It is “...acceptable and moral in the Tongan society...” (Tongan culture expert) when a noble is “fie’eki” and therefore it is normal for a chief like ‘Akau’ola. ‘Akau’ola is one of the main chiefs of Tonga, a descendent of traditional warriors, was once Minister of Police and Governor of one of the three main islands of Tonga (Vava’u). As such, he is used to ‘ruling’, culturally and in Government.

‘Akau’ola challenge to accounting practices can be seen as a struggle over the doxic rules. In the Tongan national field ‘Akau’ola holds the more dominating position due to his traditional

\(^1\) The late ‘Akau’ola, also known as ‘Inoke Fotu Faletau, was the Noble (Matapule) and owner of the Island Taunga in Tonga. Taunga is located in the south Vava’u Group in the far north of the country. Educated in New Zealand and England, he held many senior political, administrative and diplomatic positions.
and historical cultural capital. While the World Bank, the AusAID and NZAID officials all had access to cultural capitals, such as technical expertise and the ability to decline aid to Tonga, they were in a field where those capitals were not the most legitimate and a Tongan cultural leader had the capital to over-rule the technical expertise and financial clout of the World Bank and other foreign donor representatives. A World Bank official who was there that day said that following the meeting with ‘Akau’ola, they all packed up and left. As such, this challenge served to reinforce the status and symbolic capital of ‘Akau’ola in the Tongan field as he ‘defeated’ the challenge of the World Bank official and other foreign donor representatives. It was not the accounting practices in themselves that were important but how they represent a challenge or a reinforcement of existing powerful actors within the Tongan field. As such, being Tongan was more important than doing accounting.

While the issue of the accounting practices was revisited later, it does illustrate that the dominance of the World Bank official was not complete even at a national level where accounting was widely accepted. From a simple perspective of the global colonising power of the World Bank, resistance (even temporary resistance) would be unexpected and ‘Akau’ola would be expected to exert all effort to facilitate the release of the World Bank funds, including going along with the accounting requirements of the donors expressed by the World Bank official. However, even at this level the World Bank officials has some difficulties with accounting as part of the existing Tongan doxic rules.

Tonga Education Support Sector (TESP)

The issue of accounting as part of the existing doxic rules is illustrated by TESP. TESP was a project to assist primary schools in Tonga and accounting was central to its implementation. The source of funding for TESP came from the New Zealand government via the World Bank. The agreement between Tonga and the World Bank was signed on June 16th 2005. Locals, like ‘Akau’ola were able to convince donors, including the World Bank, the NZAID officials, that Tonga already has effective and acceptable procurement and auditing practices. In relation to procurement rules the local Tongan official who was closely involved with the program said that the local practice became the basis for procurement under TESP:

…. our department then must follow the local procurement policy when spending that money, as if it was all part of the local resource…
A similar approach was implemented in relation to the use of Tongan government auditing procedures to monitor the TESP funds rather than requiring additional procedures or World Bank auditors.

…We [locals] also convinced them [The World Bank] that we could use the existing government auditing procedure to audit the money and they agreed…

This is not to suggest that the existing public sector accounting and auditing practices were not influenced by Western models, particularly the public administration practices of New Zealand and Australia, but Fusimalohi (2005) shows that public administrative approach in Tonga still strongly reflects the principles and values of Tongan culture. The notion of a public accounting and accountability model being imposed by imperialistic intervention is not an accurate description. From a practical perspective, the loan and procedures associated with the TESP project lead to relatively little change in the doxic rules of the field or to the position of key local actors. Existing accounting practices functioned as a form of cultural capital which satisfied the compliance requirements of the World Bank rather than making major changes or distortions to the Tongan field.

The relationship between the accounting rules and the doxa of the local cultural and institutional field is illustrated in the struggle over how accounts payable payments would be handled in relation to the TESP project. On this issue the World Bank officials were interacting directly with a cohort of local consultants and specialists in education, experienced administrators, and locals who are prominent members of their respective communities (some of them hold prestigious higher education qualifications such as PhDs) and therefore these people had considerable social and cultural capital resources. On one hand, the World Bank official insisted on implementing a particular accounts-payable system while the local consultants and specialists wanted to maintain the Tongan public sector practice. This struggle reached the point that it became detrimental to the office environment. Those interviewed suggested that it was more a clash of wills and ego than a disagreement about which process was better. To resolve this conflict in her favour, the local Tongan consultant drew on her social capital (working relationship with the Minister) as well as her cultural capital (both her Ph.D. and her understanding of Tongan cultural practice) and she requested a meeting with the Minister which she described as follows

…I took the World Bank guy and the NZAID rep[representative] to debrief the Minister [Minister of Education] after the meeting. The World Bank guy told the Minister that I [local participant] wouldn’t agree with what he suggested. He kept on pushing the Minister to agree to what he [World Bank official] proposed but I was so happy that the Minister didn’t agree with him.
The solution to the issue was particularly interesting. One might expect that the World Bank accounting requirements would be mandatory, given the overwhelming difference in the power resources of the World Bank (and therefore by implication the World Bank official) and the Tongan consultant. However, this was not the case and the Bank official yielded and the Tongan consultant was able to define the procedure for accounts-payable. By drawing on her resources and the rules of the Tongan cultural and institutional field, the local consultant was able to shape the accounting system in accordance with the existing Tongan accounting practices. This suggests that even the struggle over the accounting practice is subject to the local doxic rules and the capital resources of an actor in a field and the acceptability of accounting changes in a given social field is heavily dependent upon who presents the change.

**Primary School**

At a national / ministerial level the TESP project suggests that the ability of World Bank officials to define accounting practices is far from complete and the World Bank was willing to accept existing Tongan accounting, auditing and procurement practices to satisfy the accountability and reporting requirements of the World Bank agreement. As the focus shifts from the Department of Education at the national level to individual schools at the local level, the nature of the accounting practices and their significance become even more problematic (Jacobs and Kemp, 2002). Historically, the accounting system and the way accountability was exercised at the Primary School level in Tonga was based on trust. Those who were involved suggested that “...there is no accounting system...” in that there was no ‘formal’ accounting system as there was no documentation or written reports. The School Principal, the School Clerk and the president of the local Parents and Teachers Association (PTA) all remarked that they do not have accounting knowledge. For most part, financial reporting in the school was verbal and even a simple accounting system such as a petty cash system were not normally used. Accounting and financial management practices relied on trust and identification of key people who were considered trustworthy. What happened is that the PTA would collect money, give it to the principal and he or she will put it to use. The PTA trusted the principal to act in the best interest of the school. For most part, the financial report involved the principal reporting verbally to the PTA meeting on how the money was used, the principal’s verbal report being matched to the school bank book and the report being recorded in the meeting minutes. The existing doxic arrangements within the field
emphasised trust, the relational and the informal and at a village level the visibility was such that it would soon become obvious if the money was not being spent as intended.

The trust reflected in the nature of the accounting practices in Primary Schools was also reflected in the historical procurement practices. In small outer-island Primary Schools, procurement involved the School Principal looking out for anyone making a boat trip to one of the main islands and giving that person cash to buy stationery (for instance). That amount would also be sufficient to contribute to the petrol of the boat trip. The implementation of the World Bank agreement, particularly the change to the accounting record keeping and procurement practices, represented a dramatic transition in these Primary Schools. A senior local official responsible for the TESP project described the situation as follows:

The teachers from the small island primary schools in the small islands, for example, if you purchase everything over five hundred, you have to have three invoices and if you are sitting in a little school like Mango² for example, how on earth are you going to get three receipts from anywhere…you have to close the school……So the school has to put in place, for example, an annual action plan and they have to ensure they comply with the financial requirements which means they have to have an invoice, everything that they buy or purchase must go through the same processes so there is a huge manual which schools must read and comply with...

The introduction of a new accounting practice represented a fundamental change to the existing trust-based doxa of the school and the local community to bring the school into line with the national government procurement practice. One would expect that this change would be strongly resisted by the Primary School officials, however, that was contrary to what happened. We witnessed Primary Schools willingly take on board the new accounting requirements even when that required additional work and caused severe disruptions to how they operated.

There are several potential explanations for why the procurement changes were accepted at the school level. The first is that the economic capital associated with the project was sufficient to drive the change but this is not a convincing explanation as the funding change at the primary school level was limited. A second explanation was that, unlike the accounting initiatives driven by World Bank officials at a national level, those driving the change at the local level had significant local symbolic capital and the intrusive accounting changes were accepted based on who was implementing them. There is some evidence that this second explanation is stronger.

² One of the outer remote islands.
The Primary Schools were part of the Tongan villages where there is still a strong traditional respect for nobility and those who are officers in churches and education institutions. This respect for authority was mirrored in the habitus of the Primary School principals and PTA members and inclined them to accept the direction given by the local officials employed by TESP to implement the accounting mechanisms in the Primary Schools. One school principal expressed it like this:

Ngulungulu fei’umu pe...We just have to follow as they [TESP local consultants] know more about these things than us...

Bourdieu (1977) argues that it is important to interpret these kinds of doxic statements within their local or ‘practical logics’ rather than from the abstract or disconnected scholastic position. Therefore, in this setting “ngulungulu” means to silently complain and “fei’umu” means to cook using the earthen oven. Put together it means, “Never-mind that we are complaining, we are expected to ‘cook’ (or perform cultural duties), so let’s cook!” This was natural inclination of Tongans who are commoners to accept a position of domination and direction when they interact with people who are nobles or who have the significant cultural standing. To behave differently would breach the doxic rules and be seen as “unTongan”.

The Tongan local consultants employed through TESP were all ex-teachers at secondary school level. However, some were also Tongan nobles who either held high offices in local churches or were previous school principals in the prestigious secondary schools in Tonga. The cultural (and therefore at the local level their symbolic) capital of the Tongan local consultants meant that they had a high degree of legitimacy within the schools and the accounting initiative they implemented was widely accepted. What is particularly interesting is that the high degree of legitimacy held by these officials was such that despite lacking any formal experience or qualification in accounting, they were seen by themselves and others as accounting experts.

The paradox is that the TESP project funded by the World Bank leads to substantial and dramatic change to the accounting practices at the level of the local primary school. Rather than this being resisted as a threat to existing institutional and cultural practices and the onerous demands on those involved, there was relatively little resistance to the accounting changes. At the national / ministerial level the same project was built on existing accounting

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3 Tongan society can be divided into three groups: commoners, nobility and royalty. The ‘ngulungulu fei’umu’ would be done by the commoners when they ‘cook’ (or perform cultural obligations) for the nobility. Similar logic can be said of the nobles when they are required to ‘cook’ for the royalty. For most part, it is not hostile complaining as much as the acceptance that this is the way things are.
systems and only minor changes were proposed, but were strongly resisted. Our argument is that, it is not the nature or scale of the accounting practices itself that is the source of conflict but rather how the accounting fits with the existing doxic and capital arrangements within a field. Therefore, the nature of accounting as a technology of power or a tool of resistance is highly context specific.

The Health Support Sector Project

The Health Support Sector (HSS) project was funded by the World Bank to improve the quality of health of the people of Tonga. This provides another valuable insight into how the accounting practices are shaped and defined. The key actors were the project implementation committee, the project manager, the project accountant, a World Bank official and the Tongan Ministry of Finance.

The lending agreement reflected a similar accounting and reporting requirements as the earlier TESP project and therefore could be understood as an example of the World Bank imposing accounting and reporting on Tonga. However, there was also the same degree of flexibility which allowed the requirements implementation committee to meet the accounting requirements by using the Ministry of Finance’s existing accounting and reporting system rather than a system imposed by the World Bank. A decision was taken by the implementation committee that the HSS project would establish its own system for accounting and reporting to the World Bank, which would run in parallel to the Ministry of Finance system (and would effectively result in each transaction being recorded twice, once in each system). The point of dispute between the World Bank official and the local members of the implementation committee was the question of which accounting software to use by the HSS for this supplemental system. The locals wanted to utilise their own system based on an MS Excel spreadsheet, which they had developed and were confident with, while the World Bank official wanted to introduce a new accounting system software called MTX which the locals would need additional training for.

From the perspective of power differences, it would seem probable that the requirement of the World Bank official would overwhelm the position of the local team members and that the MTX accounting system would be adopted despite the local preferences. However, this was not the case and the HSS continued to use the MS Excel accounting system. To

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4 MTX is an accounting suite which is built in Microsoft Access by the US software company MTX International Inc.
understand why, it is important to look at the arguments presented for the MS Excel option. Unlike the debate over the accounts payable accounting in the TESP project, the HSS local implementation team did not appeal to the doxic rules of the Tongan cultural field but rather to the doxic rules of the World Bank.

The local project manager knew the emphasis that the World Bank places on good governance as expressed by the timely preparation and presentation of accounting reports. Therefore, in the discussion and meetings with the World Bank officials about accounting software the indigenous project manager shifted the attention from the accounting system onto the importance of timely and accurate reporting. The project manager kept saying to the World Bank officials “... never mind how we, the locals do that report - what you should be concerned with is that we provide timely and accurate reports”. As such, the project manager argued that he was certain that they could deliver timely and accurate project reports using MS Excel but was uncertain if this would be possible under the MTX system. The local actor (the Tongan project manager) could mobilise the doxic rules of the World Bank, associated with good governance and reporting requirements, to resist the accounting systems promoted and to secure a system which they had greater expertise and confidence with. Given that a small group of local actors can redirect attempted accounting change, we propose that the nature and use of accounting within this context was highly local and contingent. In this case, we would argue that this degree of negotiation was possible because the World Bank agreements allowed Tonga the ability to utilise existing government accounting practices in meeting their accountability and governance obligations under the agreements and this illustrates the contested and fluid nature of accounting practice. This was also supported by the fact that the Tongan actors were willing to question and challenge the expertise of the World Bank official and that they had both the accounting knowledge and the understanding of the doxic values of the Work Bank to defend their choices.

The Waka Project

The Waka Project reflected similar struggles over accounting practice to those evident in HSS project. Again, from a pure power perspective we would expect that accounting to be an instrumental tool in the hands of the World Bank in shaping the health and education fields on Tonga. However, both the TESP and HSS case suggest that accounting is shaped by the doxa and capital within these social fields as much as those fields are shaped by accounting. Furthermore, the cases show that the World Bank officials managing the projects do not necessarily get their way when it comes to accounting practices.
The Waka project was implemented within the Ministry of Works, Disaster and Reliefs (MWDR). Its primary focus was to build cyclone-resistant houses for families who lost their homes in tropical cyclone Waka, which hit Tonga in 2001. The secondary focus was to ensure that Tongan houses are built in such a manner as to ensure better chance of surviving any future cyclones. The key actors included the Tongan project manager, the Tongan project accountant, local builders, commoners (villagers), World Bank officials and World Bank consultants.

The struggle within this project was also over the nature of the accounting system with the World Bank official also insisting that the Waka project team use the MTX accounting system when the local accountant wanted to use a locally developed MS Excel spreadsheet. This case was even more intense than the HSS project as it involved many meetings and threats from the World Bank official to have the local accountant fired. Again, it would be expected that the direction from the World Bank official would result in the use of MTX but this was not the case. Although MTX was initially tried as part of the Waka project, the local accountant had this to say about the whole matter:

The consultant from Samoa and myself tried with the [MTX] accounting package but because it didn’t work, I was thought not to have the capacity to manage the project…they considered dismissing me from the job. However, a rep from World Bank came and assessed the situation and proved that I was right. Hence, they agreed for me to continue and my salary to be raised...

In effect, the MTX accounting system did not work effectively. Because of this, the local project team would be unable to deliver the reports required as part of the project reporting and accountability requirements and there was a serious threat that the project accountant would be dismissed. However, when this was further investigated by the World Bank they recognised that the MTX system did not work effectively and in contrast, the Waka project accountant could show that his MS Excel could be used to produce timely and accurate reports. Given that the doxic requirement of the World Bank to deliver timely and accurate reports as embedded in the loan agreement, it was necessary to allow the local accountant to use the MS Excel accounting system.

Both the local accountant and the World Bank official had a high degree of symbolic capital in relation to claims to accounting expertise. The local accountant has about twenty years of accounting experience with foreign donor funds and has been commended many times for his exceptional work. Therefore, he had a strong reputation as an able professional. The World Bank official was also seen as an expert in accounting but also had the reputational impact of
the symbolic capital associated with his World Bank employment. Angered that he was not allowed to use MTX, the local World Bank official then argued that QuickBooks software be used rather than the MS Excel system advocated by the Tongan Waka Project accountant. This was described to us by the Tongan accountant as follows:

I think that the World Bank official was not satisfied because he demanded that instead of MTX, that I use QuickBooks [cost of $5,000]. However, considering the project had been running for four years, I realized I had to input them [data in the MS Excel] all into QuickBooks. So, I got back to the World Bank and explained how everything so far had been done on spreadsheet. Similarly, as there was only six more months before the completion of the project, there would be no payments made, just auditing. Hence there was no point using a new accounting package for the project. They agreed and they reversed their decision on using QuickBooks.

This initiative by the local World Bank official smelt of micro politics, payback and an attempt to reassert his dominance within the field. However, this was relatively quickly dismissed by the project accountant based on cost efficient. The local accountant cited the cost of the software to be in the region of $5,000 and if setup, training, and migration of existing data from the old MS Excel system was included this would be well over $15,000 and as the project only had 6 months to go before completion this would be a pointless waste of resources. Therefore, the proposal to implement QuickBooks was ignored and the use of MS Excel as the accounting system continued.

In arguing for the implementation of QuickBooks, the World Bank official further weakened his position in the field and undermined his reputation as an accounting expert and in relation to the doxic value of economic and efficient project management. Both this case and the earlier example of the HSS project suggest that in implementing accounting practices that the dominance of individual World Bank officials compared to local experts is highly contested and context specific. So, although the institutional domination of the World Bank at a state and global level remained, with the World Bank signing off on the loans and accounting arrangements, the trickle-down impact of accounting as a tool for the domination of subaltern groups at a more local level is complex, reflecting aspects of field specific doxa and capitals.

CONCLUSION

Previous studies have been useful in highlighting how accounting facilitated and assisted the domination of subaltern groups whether by supra-national organizations (Neu et al., 2006; Rahaman et al., 2004) or by imperialist/colonists (Greer and Patel, 2000; Davie, 2000;
Preston 2006). Anisette (2004) highlights the role of the World Bank is advocating a neo-liberal agenda in developing countries and this has both been brought about and has been underpinned by accounting, most particularly international accounting standards. The World Bank as an organization is generally unmatched when it comes to resources pertaining to technical expertise and lending as well as grant capabilities and therefore would be difficult for local actors to resist (Annisette, 2004). Neu et al., (2006) also highlights how accounting was instrumental in the World Bank’s shaping of the educational and national fields of Latin American countries and how informing technologies embedded in World Bank agreements diffuse accounting practices to distant fields which further reaffirm the expertise of the World Bank. However, accounting (or not accounting) can be a form of resistance (AlaWattage and Wickramasinghe, 2009; Dyball et al., 2006) as the relevance and use of accounting can be different in different social settings (Jacobs and Kemp, 2002).

In this paper, we draw on the conceptual resources of Pierre Bourdieu, particularly the notion that accounting can be understood both as a form of capital and part of the doxic rules in a given field, to better understand how accounting can be both a form of power and of resistance. We focus on a contemporary case study of how accounting is implicated in the World Bank loans and grants to Tonga.

The three cases we explore in this paper are three substantive World Bank projects in Tonga. These are particularly interesting because in the accountability and reporting requirements of these projects, Tonga was permitted to use existing financial management and accounting systems to meet their obligation whereas many countries are required to establish accounting systems. This arrangement seems to have been an advantage at the national level as in the debates over the specific accounting practices and the types of accounting software utilised, local experts were able to mobilise their local social capital networks or to turn the World Bank requirements for efficiency and reliable reporting back against the accounting demands of specific World Bank officials.

In the TESP project the Ministry of Education accounting system and local governmental accounting and procurement practices were accepted by the World Bank as satisfying their requirement for informing technologies. Interventions by powerful local leaders was able to get the World Bank and their partners from NZAID and AusAID to rationalise their financial and reporting requirements. In addition, an appeal to local authorities in the form of the Minister of Education by the Tongan project manager (in TESP) was able to defeat the
instruction from the local World Bank official which resulted in the maintaining of local Tongan government accounting practices.

At a more local level the introduction of new accounting requirements into local schools was consistent with the findings of Neu et al., (2006) as well as Preston (2006), where they described how accounting assisted in the reconfiguration of local spaces as well as the enabling, regulating and translating the behaviour of local agents. In the Tongan primary schools, we saw how an accounting system based on trust, had to give way to a more formalised accounting system which placed burdens on staff and communities that at times had to close down the school in order to do the accounting and accountability requirements of the World Bank agreements. We were surprised that those who were impacted complied with rather than resisted these changes. However, the changes were not implemented by World Bank officials or external consultants but by individuals who had high local standing and therefore a high degree of symbolic capital within the villages because of their nobility, high office in churches or because they were respected school principals which gave them (and the accounting practices) local legitimacy. In this context, compliance with the accounting requirements was not seen as a response to or extension of the power of the World Bank in this field but rather about a compliance with the doxic cultural demands of being Tongan.

Both the HSS and the Waka project represent the struggles between particular World Bank officials and Tongan project staff over the nature of the accounting systems employed. While it would be wrong to argue that the symbolic power of the World Bank decreased through these struggles, it was clear that the symbolic power of particular World Bank officers decreased as the Tongan project accountants were able to turn the demands of the World Bank for regular reporting and project efficiency against the accounting requirements of the World Bank officers. In a sense the relationship between the power of the World Bank and the local actors, in the context of a specific dispute, is interesting. Clearly, it would be silly for the World Bank to threaten to withhold funding at TESP level over a dispute between a World Bank official and the project team over some minor aspects of accounting or over the use of MS Excel instead of the MTX. This is particularly true for a project in its final stages as in the case of the Waka project. Therefore, while the World Bank is in a dominant position before a contract is signed, their place as the contract is implemented is far more complex. As such, the role of accounting to translate and regulate behaviour in favour of the
World Bank is not inevitable and both diffusion and trickle down of accounting practices can hit local cultural politics.

Given these struggles over implementing accounting practice, the notion of universal “doxic rules of accounting” at an operational level (as opposed to conceptually defined standards) is something of a misnomer. Accounting practices such as financial reporting mechanisms, auditing, procurement, accounts receivable and payable procedures most commonly form part of the doxic or taken for granted rules of a given social space. As such, the accounting rules are not constant and universal disciplining or imperial technologies but rather, they are malleable and can change to preference some actors and disadvantage others. What these cases illustrate are that actors struggle to preference forms and practices of accounting which maximise their pre-existing skills and enhanced their symbolic claim to legitimacy. In some of the cases, this involved claims to social capital relationships, sometimes symbolic cultural capital related to cultural status and seniority and sometimes even the World Bank’s commitment to good governance and reliable reporting. In effect this use of capital reflects strategic choices on the part of actors involved which in turn frames the accounting practice. However, we would also argue that the ability of local Tongan actors in these cases to question and mobilise accounting as a tool of power and resistance is strongly dependent upon their capitals associated with a high degree of education, strong and intact social networks (social capital) and the relatively intact cultural identity of a country that has not been colonised.

This paper illustrates that, as both Annisette (2004) and Neu et al., (2006) suggest, the way the way accounting practices are applied and trickle-down to the local is worthy of further study. Approaching accounting through the lens of capital and doxa highlights the importance of the rich interplay between the field, the context and the actors. Therefore, we would challenge a simple view of the interaction of supranational organizations with subaltern groups and the role that accounting plays therein. The positions that groups such as Indigenous people occupy is a matter of struggle and context and an assumed dichotomy between the oppressor and the oppressed can blur. While accounting is a powerful form of symbolic capital, the value of that capital is context specific and the nature of accounting practice is more significantly shaped by local doxa and pre-existing capital arrangements. This is not to suggest that accounting does not bring change but that ultimately being Tongan was more important than the accounting requirements of the World Bank.
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