



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-faceted 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)

1 societal power that informs and influences the actions, interactions and reactions of members
2 of society. Consequently, because they are members of social and institutional contexts, even
3 imperial nations and supra-national organizations are shaped by accounting. However, it is
4 also possible that there are social settings where accounting has less salience and therefore
5 imposed accounting requirements may have relatively little influence on the action of a group
6 (Jacobs and Kemp, 2002). So, if we conceptualize accounting not only as a capital but also
7 as a social and institutional context, then both practices and possibilities of resistance might
8 be evident in the relationship of Indigenous people and powerful global institutions.
9 Accordingly, the objective of our study is to explore the role of accounting in the relationship
10 between the World Bank and the Island Kingdom of Tonga (hereafter Tonga), paying
11 attention to accounting as a capital and accounting as an element of the social and
12 institutional context.

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

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

25 **Power and Accounting**

26 The association of power and accounting is well documented where accounting is shown to
27 facilitate power at different social contextual levels (see Hoskin and Macve, 2000; Burchell et
28 al., 1985; Carmona et al., 1997; Hopwood 1987, 1992; Miller 1986; Rose 1991). At an
29 individual level accounting "transforms" (Hoskin and Macve 2000, pg. 130) individuals, at
30 an organizational level accounting, "...shape[s] organization[s]..." (Napier, 2006, pg. 456)
31 and the relationship of accounting and power goes beyond individuals and organizations to
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1 include the state (Carpenter and Feroz, 2001; Edwards et al., 2002; Neu, 1999, 2000; Preston,
2 2006).
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5 Accounting can function as a form and as an agent of power at multiple levels and in
6 different ways. Even when accounting primarily functions as a tool for dominating subaltern
7 groups it also can be a vector of resistance for, although such resistance is usually location
8 specific and short term (Neu et al., 2006; Preston, 2006; Dyball et al., 2006). The possibility
9 of resistance suggests a need to further conceptualize the association between accounting and
10 power. Lehman (1999) argued for the possibility of both capital based power and a degree
11 of individual resistance in the relationship between the mining company BHP, and
12 indigenous groups. While not specifically dealing with the World Bank or colonial powers,
13 Jacobs & Kemp (2002) make the argument that the shift from the urban to the local level
14 significantly reduces the value of accounting as a form of capital, that it becomes reasonable
15 to talk about an accounting absence. As such, the ability of accounting technologies to
16 propagate from the central to the local and the power of such technologies, while taken for
17 granted at the center, might be much more problematic at the margin or periphery.
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20 Annisette (2004) highlights how little the literature addresses the complication of
21 transitioning and embedding accounting in different national and local levels and calls for a
22 better appreciation of how accounting (specifically International Accounting Standards) is
23 implemented in less developed countries. While Annisette (2004) argues that the neo-liberal
24 agenda of entities such as the World Bank has been supported by accounting, further work is
25 required to understand how accounting is implemented in a social setting and the possible
26 gaps between the formal standards and actual practice (pg. 317). In effect accounting
27 provided new forms of capital to some actors within the social field as it enhanced the social
28 status of some people while undermining others. As such, the question of whether
29 accounting serves the developmental goals of the World Bank or not was context specific
30 (Annisette, 2004 p. 318), suggesting that social settings may render accounting more or less
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49 Neu et al., (2006) focuses on how accounting was instrumental in shaping the national and
50 educational fields of a Latin American country and also argues that accounting and power
51 play out differently in various settings and at various levels. Neu et al., (2006) shows, with an
52 in-depth analysis of 15 World Bank lending agreements coupled with 25 interviews, how
53 informing technologies entrenched in World Bank agreements diffuse financial technologies
54 to distant fields, reorganizing those fields and reaffirming the expertise of the World Bank
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1 within those fields. Neu et al., (2006) raises the possibility of how accounting can be both a
2 form of capital and a more hidden form of power as a doxic practice or governmentality. As
3 such, accounting can function differently at the Ministry of Education level than at the
4 regional or village level of the specific school. Neu et al., (2006, pg. 660) had this to say:
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9 ...the effects of these technologies within specific geographic districts and
10 within schools themselves will increase our understanding of how informing
11 technologies “trickle down” from the World Bank to the Ministry of
12 Education.
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15 Neu et al., (2006) suggests that the power of accounting, both as a generic form of capital and
16 the taken for granted acceptance of accounting technologies, may become more problematic
17 and contested the further it is removed from the field of the Ministry of Education. We build
18 on the understanding, evident in Jacobs and Kemp (2002) and developed by both Annisette
19 (2004) and Neu et al., (2006), that the deployment of accounting and therefore the role of
20 accounting as a tool of power and resistance can be mediated by the social settings and the
21 rules of that setting. Therefore, the role of accounting has the potential to change across
22 social and institutional fields.
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28 29 **Theorising Accounting as Capital and Doxa** 30

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32 The objective of our study is to explore the role of accounting in the relationship between the
33 World Bank and Tonga, bearing in mind accounting as a form of capital in the hands of the
34 powerful and as part of the social and institutional context. As such, the salience of
35 accounting technologies can change across different social or institutional fields. From this
36 perspective, the dominant or colonizing potential of accounting technologies introduced at the
37 national level, which is understood as dispossession or marginalization or to reinforce pre-
38 existing power interests, has potential to have a different (positive or negative) outcome at a
39 more local level. This is not to suggest that there are no real resource transfers, but rather,
40 that the role of accounting within those processes is contextual. To frame this consideration,
41 we draw on the theoretical resources of Pierre Bourdieu (1977; 1990). Bourdieu suggests
42 that the possibility of dominance is linked to the possession of capitals within a given social
43 space (field). As such, capitals can be economic, cultural or social resources which can be
44 converted into legitimacy (or symbolic capital) in a particular field (Bourdieu and Wacquant,
45 1992). Economic capitals are resources that are easily convertible into money, social capital
46 reflects relational networks and group membership while cultural capital are the resources
47 associated with class, culture and education in an embodied, objectified and institutionalised
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1 form (Bourdieu, 1986, p. 243-47). However, who dominates whom in any setting is a matter
2 of possibility and not that of inevitability (Oakes et al., 1998) as the deployment of that
3 capital is mediated by the doxic rules of the game (Bourdieu, 1990, pg. 66).
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7 The doxic rules of the game reflect a shared vision of what is true and necessary. It informs
8 the way players will play the game and the way available capitals are used against other
9 players (Bourdieu, 1998). The demands of the game are durably inscribed into the
10 inhabitants of the field (or players of the game) as a feel for the game (*habitus*) and condition
11 but do not determine how players play. It is this relationship between the *habitus* and the
12 *doxa* which gives the *illusio* of the natural and inevitable nature of a given field (Bourdieu
13 1990). However, the doxic rules are not necessarily consistent from one field to another.
14 While there is a hierarchical relationship between different fields relating to the broader
15 competition over the “exchange rate” of different types of capital (Bourdieu, 1977; 1998),
16 within a given field the local *doxa* (and associated capitals) can trump the *doxa* even of a
17 more powerful field (Bourdieu, 1977).
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20 Bourdieu’s theoretical tools gives a way to understand and explore the role of accounting as
21 both a capital and as a part of the social and institutional context and the role of accounting as
22 mediated by different social settings. From this perspective, accounting could represent a
23 form of legitimacy generating symbolic capital or part of the doxic rules of a given social
24 setting. We would expect the rapid transfer of accounting between fields to represent a form
25 of symbolic capital capable of generating legitimacy, but that the impact of accounting on the
26 doxic practices on the local field, and therefore relations within the local field, to be subject
27 to specific struggles between actors in the field.
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30 **RESEARCH DESIGN**

31 In this study, we seek to better understand the role of accounting in the settings of World
32 Bank projects in Tonga. While both Neu et al., (2006) and Rahaman et al., (2004) present the
33 World Bank as the dominant actor in their cases, the dominance of the World Bank is not
34 universal or inevitable. What we do know is that the struggle to implement accounting could
35 be defined or redirected by a number of potential actors such as accountants, politicians,
36 religious figures, parents, teachers and traditional leaders to name a few.
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39 The selection of Tonga is relevant for several reasons. Although they are a small island,
40 Tonga was never formally colonized, and Tonga was once a significant regional power which
41 has the potential to preconditioned them to behave in a manner that is different from how
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1 other colonised Indigenous people behave (Dutton and Tyron 1994; Poulsen 1977; Calder et
2 al., 1999; Luders 1996; Mahina 1990; Petersen 2000). This is reflected in a very rich social
3 context, where social norms of culture, nobility ruling, and religious beliefs are still very
4 much strong and perpetuated through everyday practices. Tonga can also be said to be a very
5 religious country, to the extent where there is no trading on Sabbaths (Sundays) and those
6 with high standings in religious settings are also expected to have high standings in other
7 areas of every day Tongan lives. This is similar to the recognition of the traditional high
8 standings of the King, nobles and chiefs (Campbell, 2015). Tonga is also a highly educated
9 nation compared to other nations of a similar economic standard (UNDP 2007/2008).

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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

1 practices implemented at the national field and ministerial field may take different forms and
2 have different impacts at the local level (Neu et al., 2006).
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6 The documents we reviewed consist of agreements between Tonga and the World Bank, the
7 World Bank and other countries and documents given to us by interviewees. These included
8 the agreements between the World Bank and the Ministry of Education, Finance, Health as
9 well as Works, Disaster and Relief of Tonga. These documents were analysed to provide an
10 initial understanding of the process and positions within each field. It assisted us in
11 identifying those to be interviewed.
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17 A snowball sampling technique (see Scott et al., 2003; Neu et al., 2006) was adopted to
18 identify the key informants and critical actors who were involved in Tongan World Bank
19 projects. We interviewed all 13 of the people who were identified as critical actors and this
20 included current and former World Bank officials, school principals and national advisors,
21 project accountants and managers. We also drew on 10 other informants on issues relating to
22 the projects, Tongan society, culture and history.
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28 The interviews were semi-structured in nature and were informed by both the previous
29 literature and knowledge from the documentary reviews. Interview questions were structured
30 to explore issues of accounting, power and resistance and address themes such as: how was
31 accounting deployed in this setting, how is accounting practiced and who was instrumental in
32 framing that practice, how the practice of accounting impacts the activities in the subfields,
33 what are the capitals available in the fields and what methods do the locals employ to comply
34 with or resist doing what the agreements directs them to do. Interviews were conducted in
35 both Tongan and in English. In order to limit the risk of mistranslating (from Tongan to
36 English), we took steps to ensure that the transcriptions and translations were as accurate as
37 possible. This included having the primary researcher and another Tongan to independently
38 transcribe and translate the data from Tongan to English where it was necessary. The two
39 resulting documents were then compared and any discrepancies were discussed and resolved.
40 Any unresolved issues were referred to the interviewees for clarifications. The interviews
41 were analysed and presented as a narrative (Polkinghorne, 1988; Bruner, 1990) focusing on
42 how key informants described and understood their experience of accounting in three World
43 Bank projects. In addition, we (the researchers) sought to be reflexive on our positions as
44 researchers, recognising that habitus of the researcher has potential to influence the analysis
45 and interpretation (Bourdieu and Wacquant, 1992). Similar concerns were raised by Oakes et
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1 al. (1998) and Townley (1995) and together with them we argue that while these issues
2 cannot be eliminated from any study but that the researcher's position (in terms of cultural
3 upbringings, academic backgrounds and others) need to be noted and managed. Therefore,
4 we acknowledged our cultural affiliation (one is Tongan and one is a "white fella") and
5 actively discussed and scrutinised our findings and interpretations both from the logic of the
6 academic field and from the logic of the practitioner and sought local expert informants to
7 review our interpretations.
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14 THE ISLAND KINGDOM OF TONGA

16 The Kingdom of Tonga is made up of 170 small islands and is in the South Pacific Ocean.
17 Only 36 of the islands are inhabited. The islands stretch over a distance of 800km and
18 approximately 2000kms north of New Zealand. Captain Cook named the islands as the
19 Friendly Isles in his first visit in 1773. Tonga was never formally colonized and historians
20 write of a Tongan empire that extended from Niue to Tikopia, a distance of approximately
21 2,500 kilometres (Dutton and Tyron 1994; Poulsen 1977; Calder et al., 1999; Luders 1996;
22 Mahina 1990; Petersen 2000).
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29 Tonga can be classified as a hierarchical social system with the king and his family at the top,
30 next are the nobles of the realm which is made up of 33 nobles and everyone else is a
31 commoner. Technically all the land belongs to the king, however, the chiefs are allocated
32 some villages to administer. Knowing one's place in this system is one of the essence of
33 being a Tongan native and this inherently means respecting those in the upper category. This
34 respect is generally manifested in commoners doing what they know the nobles and the king
35 expect. Even with the traditional stratification of society, a middle class has emerged that
36 includes church leaders, civil servants as well as those who are educated (Campbell, 2015).
37 Tonga's economy is heavily dependent on foreign remittances from Tongans who live
38 abroad. In fact, the 2011 (latest) official census reported that about 87% of households
39 received remittances during the 12 months preceding the census. It also received grants and
40 loans from several governments like People's Republic of China, New Zealand and Australia.
41 Similar supports are received from supranational organizations such as the Asian
42 Development Bank (ADB), World Bank and the European Union.
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53 The World Bank and the Funding Agreements to Tonga

55 Tonga and the World Bank entered into their first agreement in 1987. At a national level,
56 Tonga's Minister of Finance represented Tonga in the signing of the agreements. Each
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1 agreement contains directions that involves but not limited to; financial management systems,
2 subcommittees, procurement plans and process as well as employment posts to be
3 established. Some of these directions are implemented at various levels from national to
4 village levels. For example, the project steering committee required under the agreement is
5 established under the authority of the Ministry while directions pertaining to procurement
6 have implications that reach all the way down to primary schools in small villages.
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10 Accounting is a central part of the accountability requirements of the project agreements and
11 the primary interaction between Tonga and the World Bank was at the national level. The key
12 parties in the negotiation process were the World Bank and the Tongan Ministry of Finance
13 and the negotiation was over the definition of the rules associated with the accounting
14 requirements. The ability of the World Bank to allow or withhold funds from Tonga was one
15 of the key power elements as it directly controlled the available economic capital. As such,
16 the World Bank occupied a structural position of power which was reflected in the imposition
17 of specific accounting and reporting requirements as part of the lending agreement signed by
18 both parties. The lending agreement for Tonga reads:
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28 The Borrower shall maintain a financial management system, including records and
29 accounts, and prepare financial statements in accordance with consistently applied
30 accounting standards acceptable to the Association, adequate to reflect the operations,
31 resources and expenditures related to the Project **Sec. 4.01. (a)**
32

33 Sec. 4.01 (a) is an important part of the World Bank's accountability requirements because it
34 defines with how the funding is to be accounted for. The requirement to maintain an
35 accounting system was similar to the World Bank's agreement with many other countries.
36 One such example was an agreement with Egypt which has the following accounting
37 requirement:
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42 The Borrower shall, through MOE establish and maintain a financial management
43 system, including records and accounts, and prepare financial statements in accordance
44 with consistently applied accounting standards acceptable to the Bank, adequate to
45 reflect the operations, resources and expenditures related to the Project. **Sec. 4.01. (a)**
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48 The key distinction between the two agreements was that Tonga already had accounting
49 practices but Egypt was required to establish one. From that perspective, the requirement to
50 maintain or to establish an accounting system would seem to be evidence of the dominance of
51 the World Bank. However, for Tonga the role of accounting as a technology of dominance
52 was mitigated as there was already an accounting system that was functioning according to
53 the cultural and institutional (doxic) rules of the Tongan field (unlike Egypt which was likely
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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'ola¹, 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 **fi'eiki** e tama ia! [translation – “He is domineering!”]

The term “*fi'eiki*” 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, “*fi'eiki*” 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 “*fi'eiki*” characteristic. It is “...*acceptable and moral in the Tongan society...*” (Tongan culture expert) when a noble is “*fi'eiki*” 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.

1 and historical cultural capital. While the World Bank, the AusAID and NZAID officials all
2 had access to cultural capitals, such as technical expertise and the ability to decline aid to
3 Tonga, they were in a field where those capitals were not the most legitimate and a Tongan
4 cultural leader had the capital to over-rule the technical expertise and financial clout of the
5 World Bank and other foreign donor representatives. A World Bank official who was there
6 that day said that following the meeting with 'Akau'ola, they all packed up and left. As such,
7 this challenge served to reinforce the status and symbolic capital of 'Akau'ola in the Tongan
8 field as he 'defeated' the challenge of the World Bank official and other foreign donor
9 representatives. It was not the accounting practices in themselves that were important but
10 how they represent a challenge or a reinforcement of existing powerful actors within the
11 Tongan field. As such, being Tongan was more important than doing accounting.
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13 While the issue of the accounting practices was revisited later, it does illustrate that the
14 dominance of the World Bank official was not complete even at a national level where
15 accounting was widely accepted. From a simple perspective of the global colonising power
16 of the World Bank, resistance (even temporary resistance) would be unexpected and
17 'Akau'ola would be expected to exert all effort to facilitate the release of the World Bank
18 funds, including going along with the accounting requirements of the donors expressed by the
19 World Bank official. However, even at this level the World Bank officials has some
20 difficulties with accounting as part of the existing Tongan doxic rules.
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22 **Tonga Education Support Sector (TESP)**

23 The issue of accounting as part of the existing doxic rules is illustrated by TESP. TESP was
24 a project to assist primary schools in Tonga and accounting was central to its implementation.
25 The source of funding for TESP came from the New Zealand government via the World
26 Bank. The agreement between Tonga and the World Bank was signed on June 16th 2005.
27 Locals, like 'Akau'ola were able to convince donors, including the World Bank, the NZAID
28 officials, that Tonga already has effective and acceptable procurement and auditing practices.
29 In relation to procurement rules the local Tongan official who was closely involved with the
30 program said that the local practice became the basis for procurement under TESP:
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32 our department then must follow the local procurement policy when spending that
33 money, as if it was all part of the local resource...
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1 A similar approach was implemented in relation to the use of Tongan government auditing
2 procedures to monitor the TESP funds rather than requiring additional procedures or World
3 Bank auditors.
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7 ...We [locals] also convinced them [The World Bank] that we could use the existing
8 government auditing procedure to audit the money and they agreed...
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10 This is not to suggest that the existing public sector accounting and auditing practices were
11 not influenced by Western models, particularly the public administration practices of New
12 Zealand and Australia, but Fusimalohi (2005) shows that public administrative approach in
13 Tonga still strongly reflects the principles and values of Tongan culture. The notion of a
14 public accounting and accountability model being imposed by imperialistic intervention is
15 not an accurate description. From a practical perspective, the loan and procedures associated
16 with the TESP project lead to relatively little change in the doxic rules of the field or to the
17 position of key local actors. Existing accounting practices functioned as a form of cultural
18 capital which satisfied the compliance requirements of the World Bank rather than making
19 major changes or distortions to the Tongan field.
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27 The relationship between the accounting rules and the doxa of the local cultural and
28 institutional field is illustrated in the struggle over how accounts payable payments would be
29 handled in relation to the TESP project. On this issue the World Bank officials were
30 interacting directly with a cohort of local consultants and specialists in education,
31 experienced administrators, and locals who are prominent members of their respective
32 communities (some of them hold prestigious higher education qualifications such as PhDs)
33 and therefore these people had considerable social and cultural capital resources. On one
34 hand, the World Bank official insisted on implementing a particular accounts-payable system
35 while the local consultants and specialists wanted to maintain the Tongan public sector
36 practice. This struggle reached the point that it became detrimental to the office environment.
37 Those interviewed suggested that it was more a clash of wills and ego than a disagreement
38 about which process was better. To resolve this conflict in her favour, the local Tongan
39 consultant drew on her social capital (working relationship with the Minister) as well as her
40 cultural capital (both her Ph.D. and her understanding of Tongan cultural practice) and she
41 requested a meeting with the Minister which she described as follows
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53 ...I took the World Bank guy and the NZAID rep[representative] to debrief the
54 Minister [Minister of Education] after the meeting. The World Bank guy told the
55 Minister that I [local participant] wouldn't agree with what he suggested. He kept on
56 pushing the Minister to agree to what he [World Bank official] proposed but I was so
57 happy that the Minister didn't agree with him.
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1 The solution to the issue was particularly interesting. One might expect that the World Bank
2 accounting requirements would be mandatory, given the overwhelming difference in the
3 power resources of the World Bank (and therefore by implication the World Bank official)
4 and the Tongan consultant. However, this was not the case and the Bank official yielded and
5 the Tongan consultant was able to define the procedure for accounts-payable. By drawing on
6 her resources and the rules of the Tongan cultural and institutional field, the local consultant
7 was able to shape the accounting system in accordance with the existing Tongan accounting
8 practices. This suggests that even the struggle over the accounting practice is subject to the
9 local doxic rules and the capital resources of an actor in a field and the acceptability of
10 accounting changes in a given social field is heavily dependent upon who presents the
11 change.

20 **Primary School**

21 At a national / ministerial level the TESP project suggests that the ability of World Bank
22 officials to define accounting practices is far from complete and the World Bank was willing
23 to accept existing Tongan accounting, auditing and procurement practices to satisfy the
24 accountability and reporting requirements of the World Bank agreement. As the focus shifts
25 from the Department of Education at the national level to individual schools at the local level,
26 the nature of the accounting practices and their significance become even more problematic
27 (Jacobs and Kemp, 2002). Historically, the accounting system and the way accountability
28 was exercised at the Primary School level in Tonga was based on trust. Those who were
29 involved suggested that “...*there is no accounting system...*” in that there was no ‘formal’
30 accounting system as there was no documentation or written reports. The School Principal,
31 the School Clerk and the president of the local Parents and Teachers Association (PTA) all
32 remarked that they do not have accounting knowledge. For most part, financial reporting in
33 the school was verbal and even a simple accounting system such as a petty cash system were
34 not normally used. Accounting and financial management practices relied on trust and
35 identification of key people who were considered trustworthy. What happened is that the
36 PTA would collect money, give it to the principal and he or she will put it to use. The PTA
37 trusted the principal to act in the best interest of the school. For most part, the financial
38 report involved the principal reporting verbally to the PTA meeting on how the money was
39 used, the principal’s verbal report being matched to the school bank book and the report
40 being recorded in the meeting minutes. The existing doxic arrangements within the field
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1 emphasised trust, the relational and the informal and at a village level the visibility was such
2 that it would soon become obvious if the money was not being spent as intended.
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6 The trust reflected in the nature of the accounting practices in Primary Schools was also
7 reflected in the historical procurement practices. In small outer-island Primary Schools,
8 procurement involved the School Principal looking out for anyone making a boat trip to one
9 of the main islands and giving that person cash to buy stationery (for instance). That amount
10 would also be sufficient to contribute to the petrol of the boat trip. The implementation of the
11 World Bank agreement, particularly the change to the accounting record keeping and
12 procurement practices, represented a dramatic transition in these Primary Schools. A senior
13 local official responsible for the TESP project described the situation as follows:
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20 The teachers from the small island primary schools in the small islands, for example,
21 if you purchase everything over five hundred, you have to have three invoices and if
22 you are sitting in a little school like Mango² for example, how on earth are you going
23 to get three receipts from anywhere...you have to close the school.....So the school
24 has to put in place, for example, an annual action plan and they have to ensure they
25 comply with the financial requirements which means they have to have an invoice,
26 everything that they buy or purchase must go through the same processes so there is a
27 huge manual which schools must read and comply with...
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30 The introduction of a new accounting practice represented a fundamental change to the
31 existing trust-based doxa of the school and the local community to bring the school into line
32 with the national government procurement practice. One would expect that this change
33 would be strongly resisted by the Primary School officials, however, that was contrary to
34 what happened. We witnessed Primary Schools willingly take on board the new accounting
35 requirements even when that required additional work and caused severe disruptions to how
36 they operated.
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42 There are several potential explanations for why the procurement changes were accepted at
43 the school level. The first is that the economic capital associated with the project was
44 sufficient to drive the change but this is not a convincing explanation as the funding change at
45 the primary school level was limited. A second explanation was that, unlike the accounting
46 initiatives driven by World Bank officials at a national level, those driving the change at the
47 local level had significant local symbolic capital and the intrusive accounting changes were
48 accepted based on who was implementing them. There is some evidence that this second
49 explanation is stronger.
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57 ² One of the outer remote islands.
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1 The Primary Schools were part of the Tongan villages where there is still a strong traditional
2 respect for nobility and those who are officers in churches and education institutions. This
3 respect for authority was mirrored in the habitus of the Primary School principals and PTA
4 members and inclined them to accept the direction given by the local officials employed by
5 TESP to implement the accounting mechanisms in the Primary Schools. One school
6 principal expressed it like this:
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11 Ngulungulu fei'umu pe...We just have to follow as they [TESP local consultants]
12 know more about these things than us...
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14 Bourdieu (1977) argues that it is important to interpret these kinds of doxic statements within
15 their local or 'practical logics' rather than from the abstract or disconnected scholastic
16 position. Therefore, in this setting "*ngulungulu*" means to silently complain and "*fei'umu*"
17 means to cook using the earthen oven. Put together it means, "Never-mind that we are
18 complaining, we are expected to 'cook' (or perform cultural duties), so let's cook!"³ This was
19 natural inclination of Tongans who are commoners to accept a position of domination and
20 direction when they interact with people who are nobles or who have the significant cultural
21 standing. To behave differently would breach the doxic rules and be seen as "unTongan".
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28 The Tongan local consultants employed through TESP were all ex-teachers at secondary
29 school level. However, some were also Tongan nobles who either held high offices in local
30 churches or were previous school principals in the prestigious secondary schools in Tonga.
31 The cultural (and therefore at the local level their symbolic) capital of the Tongan local
32 consultants meant that they had a high degree of legitimacy within the schools and the
33 accounting initiative they implemented was widely accepted. What is particularly interesting
34 is that the high degree of legitimacy held by these officials was such that despite lacking any
35 formal experience or qualification in accounting, they were seen by themselves and others as
36 accounting experts.
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45 The paradox is that the TESP project funded by the World Bank leads to substantial and
46 dramatic change to the accounting practices at the level of the local primary school. Rather
47 than this being resisted as a threat to existing institutional and cultural practices and the
48 onerous demands on those involved, there was relatively little resistance to the accounting
49 changes. At the national / ministerial level the same project was built on existing accounting
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55 ³ Tongan society can be divided into three groups: commoners, nobility and royalty. The 'ngulungulu fei'umu'
56 would be done by the commoners when they 'cook' (or perform cultural obligations) for the nobility. Similar
57 logic can be said of the nobles when they are required to 'cook' for the royalty. For most part, it is not hostile
58 complaining as much as the acceptance that this is the way things are.
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1 systems and only minor changes were proposed, but were strongly resisted. Our argument is
2 that, it is not the nature or scale of the accounting practices itself that is the source of conflict
3 but rather how the accounting fits with the existing doxic and capital arrangements within a
4 field. Therefore, the nature of accounting as a technology of power or a tool of resistance is
5 highly context specific.
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10 **The Health Support Sector Project**

11 The Health Support Sector (HSS) project was funded by the World Bank to improve the
12 quality of health of the people of Tonga. This provides another valuable insight into how the
13 accounting practices are shaped and defined. The key actors were the project implementation
14 committee, the project manager, the project accountant, a World Bank official and the
15 Tongan Ministry of Finance.
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22 The lending agreement reflected a similar accounting and reporting requirements as the
23 earlier TESP project and therefore could be understood as an example of the World Bank
24 imposing accounting and reporting on Tonga. However, there was also the same degree of
25 flexibility which allowed the requirements implementation committee to meet the accounting
26 requirements by using the Ministry of Finance's existing accounting and reporting system
27 rather than a system imposed by the World Bank. A decision was taken by the
28 implementation committee that the HSS project would establish its own system for
29 accounting and reporting to the World Bank, which would run in parallel to the Ministry of
30 Finance system (and would effectively result in each transaction being recorded twice, once
31 in each system). The point of dispute between the World Bank official and the local
32 members of the implementation committee was the question of which accounting software to
33 use by the HSS for this supplemental system. The locals wanted to utilise their own system
34 based on an MS Excel spreadsheet, which they had developed and were confident with, while
35 the World Bank official wanted to introduce a new accounting system software called MTX
36 which the locals would need additional training for⁴.
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48 From the perspective of power differences, it would seem probable that the requirement of
49 the World Bank official would overwhelm the position of the local team members and that
50 the MTX accounting system would be adopted despite the local preferences. However, this
51 was not the case and the HSS continued to use the MS Excel accounting system. To
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56 ⁴ MTX is an accounting suite which is built in Microsoft Access by the US software company MTX
57 International Inc.
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1 understand why, it is important to look at the arguments presented for the MS Excel option.
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3 Unlike the debate over the accounts payable accounting in the TESP project, the HSS local
4 implementation team did not appeal to the doxic rules of the Tongan cultural field but rather
5 to the doxic rules of the World Bank.
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9 The local project manager knew the emphasis that the World Bank places on good
10 governance as expressed by the timely preparation and presentation of accounting reports.
11 Therefore, in the discussion and meetings with the World Bank officials about accounting
12 software the indigenous project manager shifted the attention from the accounting system
13 onto the importance of timely and accurate reporting. The project manager kept saying to the
14 World Bank officials “... *never mind how we, the locals do that report - what you should be*
15 *concerned with is that we provide timely and accurate reports*”. As such, the project
16 manager argued that he was certain that they could deliver timely and accurate project reports
17 using MS Excel but was uncertain if this would be possible under the MTX system. The
18 local actor (the Tongan project manager) could mobilise the doxic rules of the World Bank,
19 associated with good governance and reporting requirements, to resist the accounting systems
20 promoted and to secure a system which they had greater expertise and confidence with.
21 Given that a small group of local actors can redirect attempted accounting change, we
22 propose that the nature and use of accounting within this context was highly local and
23 contingent. In this case, we would argue that this degree of negotiation was possible because
24 the World Bank agreements allowed Tonga the ability to utilise existing government
25 accounting practices in meeting their accountability and governance obligations under the
26 agreements and this illustrates the contested and fluid nature of accounting practice. This
27 was also supported by the fact that the Tongan actors were willing to question and challenge
28 the expertise of the World Bank official and that they had both the accounting knowledge and
29 the understanding of the doxic values of the Work Bank to defend their choices.
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45 **The Waka Project**

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47 The Waka Project reflected similar struggles over accounting practice to those evident in
48 HSS project. Again, from a pure power perspective we would expect that accounting to be an
49 instrumental tool in the hands of the World Bank in shaping the health and education fields
50 on Tonga. However, both the TESP and HSS case suggest that accounting is shaped by the
51 doxa and capital within these social fields as much as those fields are shaped by accounting.
52 Furthermore, the cases show that the World Bank officials managing the projects do not
53 necessarily get their way when it comes to accounting practices.
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1 The Waka project was implemented within the Ministry of Works, Disaster and Reliefs
2 (MWDR). Its primary focus was to build cyclone-resistant houses for families who lost their
3 homes in tropical cyclone Waka, which hit Tonga in 2001. The secondary focus was to
4 ensure that Tongan houses are built in such a manner as to ensure better chance of surviving
5 any future cyclones. The key actors included the Tongan project manager, the Tongan
6 project accountant, local builders, commoners (villagers), World Bank officials and World
7 Bank consultants.
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10 The struggle within this project was also over the nature of the accounting system with the
11 World Bank official also insisting that the Waka project team use the MTX accounting
12 system when the local accountant wanted to use a locally developed MS Excel spreadsheet.
13 This case was even more intense than the HSS project as it involved many meetings and
14 threats from the World Bank official to have the local accountant fired. Again, it would be
15 expected that the direction from the World Bank official would result in the use of MTX but
16 this was not the case. Although MTX was initially tried as part of the Waka project, the local
17 accountant had this to say about the whole matter:
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28 The consultant from Samoa and myself tried with the [MTX] accounting package but
29 because it didn't work, I was thought not to have the capacity to manage the
30 project...they considered dismissing me from the job. However, a rep from World
31 Bank came and assessed the situation and proved that I was right. Hence, they agreed
32 for me to continue and my salary to be raised...
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34 In effect, the MTX accounting system did not work effectively. Because of this, the local
35 project team would be unable to deliver the reports required as part of the project reporting
36 and accountability requirements and there was a serious threat that the project accountant
37 would be dismissed. However, when this was further investigated by the World Bank they
38 recognised that the MTX system did not work effectively and in contrast, the Waka project
39 accountant could show that his MS Excel could be used to produce timely and accurate
40 reports. Given that the doxic requirement of the World Bank to deliver timely and accurate
41 reports as embedded in the loan agreement, it was necessary to allow the local accountant to
42 use the MS Excel accounting system.
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50 Both the local accountant and the World Bank official had a high degree of symbolic capital
51 in relation to claims to accounting expertise. The local accountant has about twenty years of
52 accounting experience with foreign donor funds and has been commended many times for his
53 exceptional work. Therefore, he had a strong reputation as an able professional. The World
54 Bank official was also seen as an expert in accounting but also had the reputational impact of
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1 the symbolic capital associated with his World Bank employment. Angered that he was not
2 allowed to use MTX, the local World Bank official then argued that QuickBooks software be
3 used rather than the MS Excel system advocated by the Tongan Waka Project accountant.
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5 This was described to us by the Tongan accountant as follows:
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9 I think that the World Bank official was not satisfied because he demanded that
10 instead of MTX, that I use QuickBooks [cost of \$5,000]. However, considering the
11 project had been running for four years, I realized I had to input them [data in the MS
12 Excel] all into QuickBooks. So, I got back to the World Bank and explained how
13 everything so far had been done on spreadsheet. Similarly, as there was only six more
14 months before the completion of the project, there would be no payments made, just
15 auditing. Hence there was no point using a new accounting package for the project.
16 They agreed and they reversed their decision on using QuickBooks.
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19 This initiative by the local World Bank official smelt of micro politics, payback and an
20 attempt to reassert his dominance within the field. However, this was relatively quickly
21 dismissed by the project accountant based on cost efficient. The local accountant cited the
22 cost of the software to be in the region of \$5,000 and if setup, training, and migration of
23 existing data from the old MS Excel system was included this would be well over \$15,000
24 and as the project only had 6 months to go before completion this would be a pointless waste
25 of resources. Therefore, the proposal to implement QuickBooks was ignored and the use of
26 MS Excel as the accounting system continued.
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33 In arguing for the implementation of QuickBooks, the World Bank official further weakened
34 his position in the field and undermined his reputation as an accounting expert and in relation
35 to the doxic value of economic and efficient project management. Both this case and the
36 earlier example of the HSS project suggest that in implementing accounting practices that the
37 dominance of individual World Bank officials compared to local experts is highly contested
38 and context specific. So, although the institutional domination of the World Bank at a state
39 and global level remained, with the World Bank signing off on the loans and accounting
40 arrangements, the trickle-down impact of accounting as a tool for the domination of subaltern
41 groups at a more local level is complex, reflecting aspects of field specific doxa and capitals.
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51 CONCLUSION

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

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

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

47 In the TESP project the Ministry of Education accounting system and local governmental
48 accounting and procurement practices were accepted by the World Bank as satisfying their
49 requirement for informing technologies. Interventions by powerful local leaders was able to
50 get the World Bank and their partners from NZAID and AusAID to rationalise their financial
51 and reporting requirements. In addition, an appeal to local authorities in the form of the
52 Minister of Education by the Tongan project manager (in TESP) was able to defeat the
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1 instruction from the local World Bank official which resulted in the maintaining of local
2 Tongan government accounting practices.
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6 At a more local level the introduction of new accounting requirements into local schools was
7 consistent with the findings of Neu et al., (2006) as well as Preston (2006), where they
8 described how accounting assisted in the reconfiguration of local spaces as well as the
9 enabling, regulating and translating the behaviour of local agents. In the Tongan primary
10 schools, we saw how an accounting system based on trust, had to give way to a more
11 formalised accounting system which placed burdens on staff and communities that at times
12 had to close down the school in order to do the accounting and accountability requirements of
13 the World Bank agreements. We were surprised that those who were impacted complied
14 with rather than resisted these changes. However, the changes were not implemented by
15 World Bank officials or external consultants but by individuals who had high local standing
16 and therefore a high degree of symbolic capital within the villages because of their nobility,
17 high office in churches or because they were respected school principals which gave them
18 (and the accounting practices) local legitimacy. In this context, compliance with the
19 accounting requirements was not seen as a response to or extension of the power of the World
20 Bank in this field but rather about a compliance with the doxic cultural demands of being
21 Tongan.
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33 Both the HSS and the Waka project represent the struggles between particular World Bank
34 officials and Tongan project staff over the nature of the accounting systems employed. While
35 it would be wrong to argue that the symbolic power of the World Bank decreased through
36 these struggles, it was clear that the symbolic power of particular World Bank officers
37 decreased as the Tongan project accountants were able to turn the demands of the World
38 Bank for regular reporting and project efficiency against the accounting requirements of the
39 World Bank officers. In a sense the relationship between the power of the World Bank and
40 the local actors, in the context of a specific dispute, is interesting. Clearly, it would be silly
41 for the World Bank to threaten to withhold funding at TESP level over a dispute between a
42 World Bank official and the project team over some minor aspects of accounting or over the
43 use of MS Excel instead of the MTX. This is particularly true for a project in its final stages
44 as in the case of the Waka project. Therefore, while the World Bank is in a dominant
45 position before a contract is signed, their place as the contract is implemented is far more
46 complex. As such, the role of accounting to translate and regulate behaviour in favour of the
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1 World Bank is not inevitable and both diffusion and trickle down of accounting practices can
2 hit local cultural politics.
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5 Given these struggles over implementing accounting practice, the notion of universal “doxic
6 rules of accounting” at an operational level (as opposed to conceptually defined standards) is
7 something of a misnomer. Accounting practices such as financial reporting mechanisms,
8 auditing, procurement, accounts receivable and payable procedures most commonly form part
9 of the doxic or taken for granted rules of a given social space. As such, the accounting rules
10 are not constant and universal disciplining or imperial technologies but rather, they are
11 malleable and can change to preference some actors and disadvantage others. What these
12 cases illustrate are that actors struggle to preference forms and practices of accounting which
13 maximise their pre-existing skills and enhanced their symbolic claim to legitimacy. In some
14 of the cases, this involved claims to social capital relationships, sometimes symbolic cultural
15 capital related to cultural status and seniority and sometimes even the World Bank’s
16 commitment to good governance and reliable reporting. In effect this use of capital reflects
17 strategic choices on the part of actors involved which in turn frames the accounting practice.
18 However, we would also argue that the ability of local Tongan actors in these cases to
19 question and mobilise accounting as a tool of power and resistance is strongly dependent
20 upon their capitals associated with a high degree of education, strong and intact social
21 networks (social capital) and the relatively intact cultural identity of a country that has not
22 been colonised.
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36 This paper illustrates that, as both Annisette (2004) and Neu et al., (2006) suggest, the way
37 the way accounting practices are applied and trickle-down to the local is worthy of further
38 study. Approaching accounting through the lens of capital and doxa highlights the
39 importance of the rich interplay between the field, the context and the actors. Therefore, we
40 would challenge a simple view of the interaction of supranational organizations with
41 subaltern groups and the role that accounting plays therein. The positions that groups such as
42 Indigenous people occupy is a matter of struggle and context and an assumed dichotomy
43 between the oppressor and the oppressed can blur. While accounting is a powerful form of
44 symbolic capital, the value of that capital is context specific and the nature of accounting
45 practice is more significantly shaped by local doxa and pre-existing capital arrangements.
46 This is not to suggest that accounting does not bring change but that ultimately being Tongan
47 was more important than the accounting requirements of the World Bank.
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