



Commons and anti-commons Tongan business experiences in New Zealand

Semisi M. Prescott and Keith C. Hooper

Faculty of Business, AUT University, Auckland, New Zealand

Abstract

Purpose – The purpose of this paper is to examine Tongan businesses in New Zealand, bearing in mind that they have shared mixed success. Faced with the challenges of competition, compliance, and financial and operational management, these businesses are characterised by a relatively higher failure rate.

Design/methodology/approach – A series of open-ended interview-type sessions called *talanoa* were carried out to study their business practices and how these were linked to sustainability. These data were then triangulated with *talanoa* sessions carried out with business advisers who had worked with many of those Tongan businesses. Further information was collected during individual and group sessions with members of the Tongan community regarding Tongan businesses practices from both a general and a customer perspective.

Findings – The results of the *talanoa* sessions support a theoretical framework that suggests that an entrenched Tongan culture based on a “commons” mentality of sharing is partly responsible for a relatively high failure rate in an “anti-commons” environment. The findings also suggest that certain aspects of the Tongan culture, in the form of social capital, support business sustainability.

Research limitations/implications – The data gained from the *talanoa* sessions are based on a small number of Tongan businesses, Pacific business consultants and members of the Tongan community in New Zealand. The findings are therefore not statistically generalisable, although they do provide insights to guide further research in this area.

Practical implications – The findings are likely to provide benefits to a number of key stakeholders including Tongan businesses, policy makers, Government business assistance programmes and the wider small business community.

Originality/value – The research project introduces traditional *talanoa* to qualitative business research. The findings are specific to Tongan business operating in a western commercial context and provide insights into the drivers of business success and failure for the growing Pacific business community in New Zealand.

Keywords Costs, Economic sustainability, New Zealand

Paper type Research paper

Introduction

This paper explores the presence of Tongan culture in Tongan businesses in New Zealand. An embedded commons background among Tongan entrepreneurs operating in an anti-commons environment has had mixed impact, both positive and negative, on the sustainability of their businesses. The findings are likely to provide benefits to a number of key stakeholders including Tongan businesses, policy makers, government business assistance programmes and the wider small business community.

Ethnic-specific business studies in the South Pacific are relatively few. Studies in Fiji (Asian Development Bank, 2002; Athukorala and Reid, 2002; Baldacchino, 1999; Brown, 1994; Davie, 2000), Papua New Guinea (Curry, 2005) and Tonga (James, 1997, 2002; Van Der Grijp, 1997, 2004) explore the impact of western commercial ideology on the development of commerce in the Pacific Islands. Other business-related studies



involving Pacific Island people in Australia, New Zealand and Hawaii (Bertram, 1993; Brown and Tower, 2002; Chand, 2005; Chand *et al.*, 2007; Chand and White, 2007; Chand, 2004; Firth, 2000; Henningham, 1995; Kramer and Herbig, 1994; Krishnan *et al.*, 1994; Larmour, 2006; Manuelli *et al.*, 2006; McGuire, 1996; Saffu, 2003; Tisdell, 2000; Wareham, 2002; Yusuf, 1995, 1998) identify the peoples from the Pacific Islands as a single group. While these studies make significant contributions to the literature on Pacific Island businesses, there remains a significant gap in relation to ethnic-specific studies on business sustainability. This research seeks to close some of that gap by providing a Tongan perspective on how a “commons” approach to running a business contributes to the success and/or failure of Tongan businesses in New Zealand.

Hardin (1968) first coined the phrase “the tragedy of the commons”. His argument is that assets held in common, will be exploited by individuals, trying to maximise their use of a common asset, as they have no incentive to conserve. The oceans of the world, for example, become over-fished as the pursuit of self-interest makes everyone worse off. Other examples are air pollution and species extinction.

On the other hand, the concept of “anti-commons” (Surowiecki, 2008) is explained by the enclosure of assets into individual ownership and can have the effect of waste. When multiple owners each have a right to exclude others from a scarce resource, no one individual has effective privilege of use. Thus by enclosing common resources, under use may act to further waste resources. Such waste is subtle and not easily manifested. Consider, for example, the tragedy of the crofters in the highlands of Scotland. In the eighteenth century their common land was enclosed by individual owners for use as grouse moors or deer parks. Shooting grouse was a sport for gentlemen occurring for a limited period each year. As sport, the slain deer and grouse represented a poor use of the enclosed resource, which formerly fed thousands of highland Scots who, deprived of a living, were forced to leave their traditional lands. Such dislocations are experienced by Tongans who immigrate to New Zealand: from a society, which is “commons” based, they arrive in a society which is “anti-commons” based.

Heller (2008) goes on to identify the concept of anti-commons in terms of patent thickets and generally more bureaucracy. What Heller did not add was that the anti-commons concept also increases the demand for accountants and tax collectors, as accounting and tax thrive on and promote enclosure and individual ownership (Bryer, 2004; McMillan, 2002; Preston, 1989; Tinker, 1985). An interesting dichotomy is that, on the one hand, accounting defines enclosure boundaries (McMillan, 2002), but on the other hand, landlords used enclosures to impose accountability on their tenants (Bryer, 2004). Thus the concept of anti-commons goes hand-in-hand with accounting, enclosure, and taxation.

If the commons leads to overuse and destruction then the anti-commons leads to under use and waste (Surowiecki, 2008). The more we enclose common resources into smaller lots, the more difficult we make it for people to do business and build something new. Heller (2008) argues that innovation, investment and growth end up being stifled. While the effects of overuse of commons are unmistakable, the effects of under use are often invisible. The circumstance of anti-commons has the effect that things do not happen or do not get made.

Hardin’s landmark (1968) article explained the tragedy of the commons, but his explanation did not extend to examining the plight of the displaced commoners. Bryer’s (2004) interest is confined to the effects on the new landlords and their calculation of returns, but the question remains: what happens to the labour resource of

the displaced? More importantly for this study is the question: what are the effects on displaced commoners, previously inculcated into behaviour of cooperative sharing of resources when entering an anti-commons business environment, where individualism, privacy, tax and accountability are of an essence?

The discussion begins with an outline of the background of Tongan people and the embedded nature of their culture in both Tonga and New Zealand. A consistent thread of sharing, resonating with a commons mentality, is evident in their business practices in New Zealand. An outline is then provided of the method used to collect the data. In particular, an open interview type format called *talanoa* was used to gain insight into interplay between Tongan culture, accounting and business-related practices. While acknowledging the impact that western culture and values has had on the evolving Tongan culture, the entrenched societal mentality associated with resource utilisation, based on a commons approach, continues to resonate in Tongan communities and businesses both in Tonga and in New Zealand.

Background

Tonga is a constitutional monarchy located in the South Pacific with Samoa to the north, Fiji to the west and the Cook Islands to the east. The population according to the 2006 census is just over 100,000 with an annual growth rate of less than 1 per cent (Kingdom of Tonga, 2009). However, it is estimated that there are just as many Tongans living abroad in countries including New Zealand, Australia and the USA as there are in Tonga (James, 2002). Indeed, the Tongan population in New Zealand (2006 census) is 50,000 representing 19 per cent of the Pacific Island population living in New Zealand and the third largest Pacific Island ethnic group (after Samoans and Cook Islanders). The annual Tongan population growth rate of 7.5 per cent is more than twice that of the general population and apart from the relatively small Fijian population (10,000) living in New Zealand, boasts the fastest growth rate (Statistics New Zealand, 2007).

Tongan people share an ancestry that arguably dates back at least 3,000 years to the arrival of the Lapita people (Austronesian) in the South Pacific. Their culture and belief systems support values that hold the needs of the community higher than those of the individual and immediate family. This societal approach is entrenched in their social, spiritual and economic activities. The treatment of natural resources such as the sea and land followed a commons model, regulated only by the intertwined relationships and values that hold the community together. The relatively small size of the population, together with the distribution of the population into distinct pockets, nurtures social relations among community members.

Communities are normally based on their regional location or *feitu'u*. Each region is further divided into villages (*kolo*), each with a distinct identity, characteristics and affiliation to the political and social structure. Such is the sense of identity that each village or region is characterised by a story giving the village context. These stories may be based on a landmark, behaviour, dietary habit or historical event. The stories are not always informative or complementary and are sometimes derogatory (*luma*). Irrespective of the connotation, each village will take some pride in their identity and defend it should the occasion arise. This sense of community connectedness is common among the island nations of the South Pacific, as Helu-Thaman (1995) writes:

Oceanic peoples – variously described by Western scholars as Melanesian, Polynesian and Micronesian – generally have cultural identities and world views which emphasize place and

their links to the *vanua/fonua/ple* (inadequately translated into English as “land”), as well as networks of exchange and/or reciprocal relationships (p. 723).

The most significant influx of Tongan immigrants to New Zealand was in the period 1969-1975 (Tu'inukuafe, 1996). Since then the population has continued to grow rapidly with Tongans having the highest birth rate (Ministry of Pacific Island Affairs, and Statistics New Zealand, 2002). The relatively high birth has resulted in a relatively young Tongan population. The median age for Tongan people in New Zealand is 19 years, compared with 21 for the remainder of the Pacific Islands and 36 for the total New Zealand population. According to the 2006 census, 56 per cent of Tongans were New Zealand born (Statistics New Zealand, 2007).

Despite the relatively young population and high numbers who were born in New Zealand, Tongan people continue to maintain and nurture their Tongan way of life. Tu'inukuafe (1996, p. 207) writes:

Tongan people in New Zealand cities, where they mostly live, are also engaged in learning to be more acceptable of other Tongans as Pacific port town inhabitants meet those from the surrounding villages, and as people from different islands come into contact. Through incidental encounters and through the kava drinking groups and clubs (*kalapu*), Tongans learn about each other's families and the traditions of their common homeland.

Most Tongan people (90 per cent) in New Zealand are affiliated with a Christian church (Statistics New Zealand, 2007, p. 12), the highest percentage of all the Pacific Island ethnicities. The church not only provides for their spiritual needs but represents the village or commons in the New Zealand city setting. “It is where language and culture is regularly practiced through meetings, seminars, choir practice, festivals and funerals, youth groups and worship” (Tu'inukuafe, 1996, p. 211). This continual preservation of language and culture has been an effective means of maintaining the Tongan identity for those living in New Zealand. Such is the effect of this village-type community that the proportion of Tongans able to converse fluently in Tongan (currently 61 per cent) increased by 1 per cent in the five-year period to 2006 (Statistics New Zealand, 2007, p. 11). By comparison, all other Pacific Island ethnicities showed a 3-4 per cent decrease.

The Tongan way of life is not only evident in the churches, but in other Tongan community networks. Family and community networks among Tongan households closely mimic those in Tonga. “Tongans in New Zealand were more likely to live in family situations than the total New Zealand population” (Statistics New Zealand, 2007, p. 13). Furthermore, the proportion living in a family situation (87 per cent) represents an increase of 3 per cent since the last census (2001). Similarly, the number of households that comprised of multiple families was proportionately higher than that of the general population. However, they were less likely to be in a situation of sharing a flat with other ethnicities or living alone. This pattern is consistent with household living arrangements in Tonga.

The migration of Tongans and other peoples from Pacific Islands to New Zealand is not without controversy. In 2008, Massey University economist Greg Clydesdale caused a stir with a paper that concludes that Pacific Islanders' crime rates, poor education and low employment are creating an underclass and a drain on the New Zealand economy (see Ling, 2008). Clydesdale argues that, “Polynesians are less productive and less likely to contribute to economic growth . . . are less likely to start businesses and have lower rates of self-employment” (Ling, 2008, p. 1). In contrast, Pauline Winter of the Pacific Business Trust reports that census figures show the

number of Pacific Island businesses has doubled in the last few years from 2 to 4.4 per cent. She says that such businesses range from mortgage companies and retail businesses to music, consultancy and education services (Winter, 2002). She argues that a key challenge is helping Pacific businesses to have a more outward focus. She observes that “Most businesses serve the local (Tongan) market and have strong networks within Island communities but struggle to plug into outside resources” (p. 1). In addition, the relatively poor socioeconomic status that Tongan people have in New Zealand is driven by a number of issues beyond their control.

Tongan society

The complex social structure in Tonga reflects a society based on a collective, rather than individualistic, mentality that is harmonised through embedded relationships, which exist at multiple levels. Order and economic sustainability are maintained through an abundance of traditional protocols and values that are socially enforced through the recognition that each individual cannot exist outside the context of his or her family, community and society.

Although specific studies about traditional land use in Tonga have not been carried out, much can be gained from equivalent studies carried out in other parts of the Pacific. These studies resonate findings, which are consistent with Tongan protocols and traditions, with the data collected by Van Der Grijp (2004), and that of this present study. The similarities across the Pacific Island nations including Micronesia, Melanesia and Polynesia are hardly surprising given the anthropological evidence suggesting they share a common origin.

Malinowski (1970) found that the Trobriand people living off the coast of New Guinea maintained a societal existence that valued the greater good of the village more than the individuals within it. The social hierarchy consisted of a chief, garden magician and the people. Agricultural work was the responsibility of the village so each working member of the village participated in the cultivation, planting and harvest of crops. The garden magician played the role of technical advisor, while the chief was the authority figure that settled any disputes that may arise. The produce was shared among the village with each male member first providing for his sisters and his sisters’ families. This act of giving the first and usually the best of the produce to the sisters’ family is found in Fiji (Sahlins, 1970) and in Tonga. *Polopolo* in Tonga refers to the first and finest part of the harvest and is traditionally gifted to the sisters of the father’s side of the family.

With regard to the social relationships that influence the use of land in the South Pacific, Clarke (1994) writes:

Only a few points can be made here in this regard, the primary one being that in the traditional Pacific Islands, agricultural and land-use activities are always social acts; never can planning a garden, cutting a tree, or establishing an orchard of breadfruit and *Pandanus* be considered as restricted solely to an isolated sphere of agronomy or land management. Although land tenure systems vary considerably from place to place in the Pacific, all were based on some sort of communally held land, within which individuals or extended families had right of use, either generally or specifically (p. 27).

Tongan people have a high regard for land. Much of this can be attributed to the importance of the land to the family unit and village where subsistence agriculture continues to be their main source of food and income (Van Der Grijp, 1997, 2004). The land, although limited in size, is regarded as a resource to be used in common for the

benefit of the village in the same way that members of the village may access to the sea for food. The introduction of western commercial activity has eroded many of the traditional protocols and beliefs concerning land. However, current activity of Tongans both in Tonga and abroad suggests that the balance is still in favour of traditional protocols. Mahina *et al.* (2006) acknowledge similarities between the Tongan and western concepts of land (*fonua*), but suggest that in the Tongan context the emphasis is placed on the connectedness between the land (*fonua*) and the people (*kakai*). (“*Neongo ai ‘a e fakamatafapa ‘a e ‘unhinga ‘o e lea fonua ‘I Tonga mo e Uesite ka ‘oku lahi pe ke fakamamafa’i ‘a e ‘unhinga ‘o e fonua ki he kakai*” (p. 128).

Land is valued by Tongan people for its utilisation worth. Its extrinsic value is, however, a foreign concept. Land is therefore not regarded in terms of ownership and/or as a tradable asset (Van Der Grijp, 2004). This attachment to land is similar to that found with the Aboriginal peoples of Australia. Land may be passed down from generation to generation within each family, although the collective authority remains with the noble or chief for the region. The present generation landholder is restricted in terms of his or her control. A landholder may not for instance dispose (gift to another person) of his land unless the heir to the utilisation rights gives his/her consent. Land is not commercially traded and the purpose of legal title (*tohi ‘api*) is to establish the right to use and to pass down that right to use to the next generation. Transactions for agricultural use of land are similar to a leasing arrangement, although the consideration is often clouded by social relationships, timing of payment and the form of the consideration (cash and/or in kind) (Van Der Grijp, 2004). Land titles are not intended to establish legal ownership for commercial transactions. In the traditional sense, land is held in common by the noble or chief of the region for the collective benefit of the villages in that region. The allocation of usage titles is intended to preserve sustainability and reduce the occurrence of land conflicts. In practice, the usage of the land is more aligned with resources held in common. Although a section of land may be allocated to a particular family, the usage of that land is shared among the members of the village. Sharing this usage is not normally through commercial arrangements, but through mutual cooperation that arises from the entrenched interwoven relationships existing between the villagers. For this same reason, allocated sections are seldom fenced. As with the Aborigines of Australia, for Tongans, land and the process by which it is transferred from one generation to the next takes on a spiritual significance.

Distribution and the mentality of sharing

The accumulation of wealth in the western context is a relatively new concept to the Pacific Islands and Tonga. The focus of resource utilisation ensures the continual provision of food supplies to feed the family and the wider community. In order to do this in a sustained and regular manner, villagers worked together. Thus, a poor harvest, or fishing catch for one family was borne by all. The produce of one man’s crop (*ma’ala*) was traditionally shared with the rest of the village. The sharing was, however, not a formal exchange but a show of strength and wealth, social status and generosity. Being stingy (*nima ma’u*, meaning tight fisted) and individualistic in relation to distributing the harvest or catch is generally regarded as negative and offensive. The opposite attribute, *nima homo*, meaning freely giving, is synonymous with kindness (*‘ofa*) and being good-natured (*anga lelei*).

For many Pacific Islands including Tonga, the distribution of produce or catch also acknowledges a family hierarchy. The first fruits of the harvest or catch were gifted to the sisters of the father of the family as a sign of respect. This needed to take place before the rest of the harvest or catch could be consumed by anyone else. In some villages, the noble for the region (*vahe fonua*) would also be recipient of the *polopolo*. In more recent times, the minister of the local church has joined the ranks of those that are to share in the *polopolo* or first fruits. Traditionally this act is an appeal to those that are high in the social hierarchy, including God, who may consider the act of kindness and respect as reason to grant continued good fortune in the future. In the same way, work is undertaken for the common good being task orientated. As Tolstoy describes contrasting the commons and anti-commons approach: "it was done only because of the wish to work merrily and carelessly, and his (the landowner) interests were not only foreign and incomprehensible to them, but fatally opposed to their own most just interests" (Tolstoy, 2006, p. 322).

Giving in the Tongan context is related to social status. This is consistent with that found in Ponape, Caroline Islands by Bascom (1970). Bascom describes the agricultural practices of the Ponapeans as being separated into three parts: subsistence, commercial and prestige. The first refers to agriculture that is aimed mainly at providing food for the family and village. The second is intended for sale in order to provide money to meet those needs that cannot be locally catered for (including kerosene fuel for lighting and gas for cooking). The third refers to produce intended for gifting during ceremonial occasions and community feasts. This last act Bascom (1970) refers to as prestige gifting as it was intended to raise the individual's community profile and status in the village. This three-way allocation of resources is still prevalent in Tongan villages today. Prestige gifting is central to Tongan village community, and families will allocate usually the best part of the crops and livestock (including pigs and or cattle) for the annual church fund raising event (*misinale*), and village and family events, including weddings, funerals and birthdays.

The entrenched sharing attitude of Tongan people, as with many Pacific Islanders, is supported by the logistics of the distribution exercise and available technology. A fisherman with a good catch of fish would share his catch with the local village in accordance with a village pecking order, starting with his own family and those of his sisters. The fish would be quickly distributed in part as no one in the village would have refrigeration equipment to store the fish for any length of time. Similarly, the leftovers from a community feast would also be quickly distributed as storage was not practical for periods beyond a day. Although the introduction of refrigeration to the Islands by good intentioned relatives living overseas made quick distribution unnecessary from a technological viewpoint, the reaction of many villages to this introduced technology was more culturally oriented. In some villages, including my own in *Manuka* and *Navutoka* Hahake, the deep freeze unit became a community resource for storage by a number of families. Furthermore, the distribution of excess produce and fish continues among villagers.

Method

The present study involved *talanoa* sessions with Tongan businesses, business advisors and other stakeholder groups. The number of *talanoa* sessions was not specified in the first instance in line with the view that the numbers of sessions would continue until saturation was reached (Morse, 1995). The data collected from the

sessions with owners and operators is compared with that gained from three business advisors who had worked with many of the businesses participating in the study. As a further data source, *talanoa* sessions were carried out with individuals and groups within the Tongan community. This form of triangulation was designed to achieve verifiability of the data collected and to reflect the commons mentality that exists within the Tongan community. In total 20 entrepreneur *talanoa* sessions were carried out, with ten forming the main data set. These cases are noted in Table I, with the industry and type of service noted adjacent.

The format of the *talanoa* sessions is similar to that of unstructured interviews. Few direct questions were asked and each session began with an introduction of the topic to be discussed, allowing the participant to discuss their business experiences in a manner and pace they felt comfortable with. While there are significant similarities between unstructured interviews and *talanoa*, to the extent some may argue that *talanoa* is simply a version of interview, the latter is a process embedded in Pacific Island culture and commonly understood by Pacific Island research participants. That same level of understanding cannot be said of the unstructured interview. Despite developments in interview techniques allowing a more unstructured approach, the common perception, particularly among Pacific Island people, is still that of the traditional interview format.

Despite the seemingly casual approach of *talanoa* to the effective communication of ideas and knowledge, this paper highlights its appropriateness as an effective means of collecting data about Pacific Island businesses, and in the process, potentially achieving a greater level of understanding as to the challenges they face, their strengths, and weaknesses and sustainability. The embedded nature of *talanoa* in Pacific Island culture makes it a key to potentially unlock the vast oral history of Pacific Island business practice.

Case study	Nature of business activity of person(s) in the case
Case 1	Public relations and graphic design consultants
Case 2	Recruitment services agency
Case 3	Television production services
Case 4	Asphalt road and pavement contracting
Case 5	Painting services
Case 6	Financial services and lending specialist
Case 7	Immigration consulting
Case 8	Automotive engineering, mechanical services
Case 9	Health advisory services
Case 10	Screen printing services
Case 11	Legal services
Case 12	Furniture manufacturing and retail
Case 13	Agricultural food importer
Case 14	Freight services
Case 15	Radio broadcasting and media
Case 16	Fence and boundary construction
Case 17	Travel consultancy
Case 18	Manufacture and retail of traditional crafts
Case 19	Youth services
Case 20	Health services consultant

Table I.
Main data set

Using talanoa in business research

A benefit of the *talanoa* process is the opportunity given to participants to tell their story in detail providing the necessary context they feel appropriate. Sanga and Pasikale (2002) maintain that the complex and contextual nature of Pacific Island businesses in New Zealand needs to be reflected in the format of the *talanoa*. Pacific Island research participants are likely to harbour a fear of being misunderstood or of being judged against a set of criteria that they do not identify with. *Talanoa* gives participants the opportunity to contextualise their responses. As a consequence, *talanoa* sessions are likely to be longer in duration and may need to be conducted in the preferred language of the participant.

Talanoa is a two-way process. It is therefore important that the researcher plays an active role in the *talanoa* that takes place. Researchers must be prepared to share their own experiences and stories as part of the *talanoa* philosophy of openness, sharing and mutual respect. This aspect of *talanoa* is supported by a number of authors as a necessary part of any face-to-face dialogue that occurs between researcher and participant (Douglas, 1985; Fontana and Frey, 2005; Holstein and Gubrium, 1995; Seidman, 1991; Spradley, 1979).

Although the topic of the research is fixed, each *talanoa* session should be treated as unique and therefore potentially having something new to contribute (Goulding, 2002). *Talanoa*, as with unstructured interviews, have the tendency of deviating from the topic or line of inquiry. While it is the role of the researcher to bring the discussion back in line, it is important to exercise this with some caution. Participants must be given the opportunity to contextualise their experiences. Some of their seemingly irrelevant recollections are an integral part of their stories. These stories will help the researcher reach a clearer understanding of the participant's business. Gubrium and Holstein (1998) argue that storytelling is a practical means that participants use to give their account in a coherent manner. This coherence may be compromised if the participant is not given the opportunity to give their account in full.

Tongan culture and business practices in New Zealand*Marketing, goodwill and brand*

Tongan culture has had a mixed impact on effective marketing for Tongan businesses in New Zealand. Self-promotion is not regarded as a desirable characteristic, and this has filtered through to the marketing activities of many Tongan businesses. A similar reluctance to self promote is reported (Kim, 2004a, b) with regard to Chinese accountants in New Zealand. Apart from cost being a deterrent from engaging in more elaborate western style marketing programmes, Tongan businesses rely significantly on word of mouth promotion and marketing. Tongan people rely on the networks of their community to pass on the message of the good work they do.

Although it may be argued that promotion of the business is separate from promotion of the entrepreneur, for many Tongan businesses the community identifies with the personalities in the business rather than the business itself. The findings from the current research support this view.

Relationships are a key part of any community and the Tongan community is no different. As discussed earlier, one of the main drivers of the *talanoa* process is to establish a relationship. Tongan business practices in New Zealand indicate Tongan entrepreneurs incorporate this notion of relationship building into their business. In particular, relationship building is manifest in their provision of quality services to

customers and paying creditors on time. This in turn supports customer loyalty and retention, and sustainability of supply from creditors. Participants are quoted as saying, “The important thing is to win the trust of a person” (case 6) and “The point is keeping the relationship good” (case 4).

Reputation is an inseparable part of a good relationship. Tongan businesses in New Zealand see their reputations as key to the formation and maintenance of good relations with customers and suppliers.

A majority of the research participants produced goods and rendered services targeting the Tongan community. In other situations, they served as an interface between mainstream systems (of government) and the Tongan community. Tongan businesses serving in an interface capacity found awareness of the Tongan culture and protocols important for business sustainability. These businesses (including cases 1, 2, 6, 7 and 10) harbour a staunch attitude towards carrying out their services in a culturally sensitive manner. As a result they are able to preserve their unique Tongan brand.

Outside the commons of the Tongan community, the Tongan brand is not always received in a positive way. Case 8 describes how the respondent receives negative prejudice from customers who associate the fact that he is Tongan with that of being an unreliable and unprofessional business operator. Case 7 deliberately used a non-Tongan name to bypass any negative association of her being a Tongan. These businesses have attempted to combat this negative perception by adopting anti-commons characteristics.

Revenue, profit and the commons

An inherent part of the Tongan culture is that it is centred on the community rather than the individual (James, 2000, 2002). This is consistent with Schaper (1999) who argued that the Aboriginal people of Australia shared this view although it was not conducive to business success. As a result, there is a tendency to give priority to commitments relating to the community and church over those of the family and the business. Many of the participants in the present research associate the failure of many Tongan businesses with an inability to manage this conflict. Revenues may be shared and not individualised, making for difficult accounting and taxation problems. The conflict of the commons and anti-commons apparent with Tongan and western society parallels the concerns of the Russian land owners and local peasant workers described in Tolstoy’s classic novel *Anna Karenina*: “To establish relations with workers so that they would be like the muzhik (a peasant leader) . . . was not a dream but a problem that had to be solved” (Tolstoy, 2006, p. 335).

Case 7 admits that these commitments are an inseparable part of being Tongan, but that they can be overcome. This optimistic view of a resolution to the conflict between western society and the collective views shared by Tongan people is captured in Tolstoy’s account of the plight of Russian peasants. He writes:

We’ve been pushing ahead for a long time in our own way, the European way, without asking ourselves about the properties of the workforce. Let’s try to look at the workforce not as an ideal workforce but as the Russian muzhik with his instincts . . . interest the workers in its success. How you do that is a matter of details, but there is no doubt that it’s possible (Tolstoy, 2006, p. 338).

Case 3 manages financial assistance to her extended family in Tonga by incorporating it into her budget and by sending the money in advance of it being asked for. Case 6

describes how many of their Tongan clients struggle juggling community and family commitments and provide advice in terms of managing and prioritising.

Community and obligations to extended family are an inherent part of Tongan society. Tongan businesses have struggled with this additional demand on their resources, which apart from being a drain on revenues, makes bookkeeping difficult. Such help to relatives in need is not tax deductible as, in an anti-commons society; it is the government who must provide for indigenous relatives. However, the evidence of the study's participants suggests a commons approach is manageable but it has to be built into budgeted commitments.

Taxation

One of the challenges faced by many Tongan businesses is the management of tax obligations. The obligation to pay tax and the calculation of tax liability is based on an individualistic/enclosing framework. Small Tongan businesses find the adjustment to filing tax returns and paying goods and services tax (GST) difficult. Business operations involve a collective effort and it follows that the distribution of revenue among the family members is common. In an anti-commons context, the payment of tax is assessed on the individual's personal income. Since personal income is the result of individual effort, the collective responsibility cannot be measured.

Tax paid by wage earning Tongan people is through PAYE (pay as you earn) and GST (goods and services indirect tax). This is deducted at the source and is invisible to Tongan workers. Similarly, GST levied on most retail transactions is invisible. Consumers become so accustomed to the GST inclusive amount that the GST exclusive price is ignored. Some Tongan business entrepreneurs faced with having to file accounting records to allow the calculation of their tax liability fail to understand and acknowledge the compulsion associated with tax law. Since the taxation process is foreign to traditional Tongan culture based on commons, it is often ignored or pushed to one side for calculation at some vague later date.

In a number of cases, the reluctance to comply with the requirements of the regulatory authorities is deliberate. In the Russian context, Tolstoy (2006) writes:

He saw that Russia had excellent land, excellent workers . . . workers and land produced much, but in the majority of cases, when capital was employed European style, they produced little, and this came only from the fact that the workers wanted to work and to work well in the one way natural to them, and that their resistance was not accidental but constant and rooted in the spirit of the peasantry (p. 342).

To avoid PAYE and GST some Tongan entrepreneurs make sure that their businesses do not grow beyond the "cottage industry"[1] status. Tongan women, who are responsible for many of these cottage businesses, produce traditional crafts in the form of fine mats, ceremonial wears, tapas and baskets for ceremonial events. In recent times, the demand for these ceremonial treasures (*koloa*) away from the home environment has led to them being commercially traded. Despite the potential for this type of business to be further developed, many of the women involved opt to keep their operations small and discrete. Growing their business beyond certain income levels will trigger a range of tax compliance hurdles, including taxes that they are unfamiliar with and unwilling to embrace. This study has found that a number of small Tongan businesses have failed through not being able to satisfy the compliance challenges associated with tax.

Record keeping

In a culture where oral history is the established mechanism for preserving information, written records are considered superfluous and onerous. Tongan entrepreneurs reluctantly engage in written record keeping to satisfy conditions stipulated by their financiers, taxation authorities and business advisors. Few keep records for the purpose of using the information to plan or to manage their businesses. The majority of Tongan participant entrepreneurs do not acknowledge the direct benefit associated with an ongoing record keeping process. This view is shared by the business consultants who support the view that many entrepreneurs had only kept records and developed business plans because it was required by law or as part of a process for securing finances.

The record-keeping process requires complex infrastructure, skills and technology. For many Tongan businesses, these requirements are either lacking or expensive to acquire. Tongan small business operators struggle with the accounting conventions that form the basis for the record keeping process, and often would abandon the exercise for being too difficult. Some of the more successful Tongan businesses outsource the accounting function to an external accountant. In other cases, an accountant would provide guidance to internal staff on the types of records that needed to be kept and the mechanism by which they could be captured. Processing the information into financial statements, and filing company tax returns, is then carried out by the external accountant. While outsourcing accounting services results in the sustainability of many Tongan businesses, such professional assistance is expensive.

The difficulty and reluctance shared by many Tongan entrepreneurs with respect to record keeping is that it is an alien tradition to them. Record keeping is a form of enclosure relevant to an anti-commons approach. Financial data is collected and stored for the primary purpose of establishing individual accountability. Similarly the recognition and measurement criteria, used in capturing financial activity, assumes transactions are the result of arms length exchanges between individuals for which there are no pre-existing relationships. The impacts, both negative and positive, that these transactions have on community relationships are noticeably absent.

Monetary convention

The monetary convention suggests that the scope of accounting information is limited to that which can be measured reliably using money as the unit of measurement (Edwards and Bell, 1961). Money as a unit of measure is a relatively new concept to Tongan society. The importance of community festivals and events, including funerals, weddings, church fund raising (*misinale*) and birthdays cannot be measured in monetary terms, but are derived from the social context in which they are carried out. The monetary convention is therefore contrary to the commons approach that is embedded in Tongan society. Sharing both the work they perform and the resultant production helps to maintain and enhance social relationships. Gifting and sharing is not measured in terms of its monetary worth, but in relation to the impact that it has on the social relationship matrix within a community or village. The fair value of a gift is secondary to the impact on the community and social status that it places on the giver.

A popular criticism that has been made of Pacific Island peoples including Tongans is the proportionately large amount of resources they give to the church or to community events. Despite this criticism, Pacific Island families continue to give generously both in the Islands and abroad. Many Tongans believe that what they give

to the church can never equate to the divine love and blessings they receive from God. Similarly, giving to extended family, village communities and more recently college alumni groups, cannot exceed the opportunities and sense of belonging associated with them.

A form of currency that is used during Tongan gifting activities is *koloa faka Tonga* (Kaepler, 1996). *Koloa faka Tonga* refers to woven mats, tapa cloth and baskets produced for usage and ceremonial gifting. During Tongan community events, money is not regarded as an appropriate replacement for *kalo faka Tonga*. A number of Tongan finance businesses in New Zealand (for example, Case 6) recognise the liquidity associated with these traditional crafts to such an extent that this is now the only type of loan security they will accept. While the production and use of *koloa faka Tonga* has similarities with that of money or currency, it is based on the commons mentality of sharing and falls short of being a medium of exchange.

Accounting entity

The accounting entity concept is the basis of financial reporting. The accounting standards frequently use the term “reporting entity” as a defined economic unit of activity. In a corporate environment, the separation of the owners (shareholders) and company is recognised in law and for accounting purposes. Indeed, Godfrey *et al.* (2006) writes, “For accounting purposes, the enterprise is separate from its owners” (p. 102) irrespective of the organisational structure. However, for many Tongan small businesses, the business and its owner(s) are not separated either legally or in any other respects not only in their eyes but also in the eyes of the community to which they belong.

The rationale for isolating a business as a separate entity from its owners comprises several ideas. The first relates to taxation accountability as noted earlier. The second is aimed at defining the reporting entity to allow accurate and objective measures of its financial performance and position. This information is used to inform the owners as to the economic viability of their investment. Separating owners from their businesses and from the community is a feature of an anti-commons society.

In contrast, under a commons framework, the entity is the community or village. The success or failure of a business impacts on the entire village. A business in that context is part of the community and its performance or lack thereof is the responsibility of the community. Tongan business entrepreneurs invest both their time and resources into establishing their businesses. Gifting assets including motor vehicles, computers and furniture is unselfishly carried out. Many feel that their time and personal resources are naturally at the discretion of the business. They do not regard their business as being a separate unit from themselves.

As a result, a number of Tongan business owners draw liberally on the resources of their businesses to the extent that they compromise their economic viability. Some Tongan business owners (generally the more successful) set themselves a fixed wage which marks the limit to which they could draw down the business’ resources. A further problem is that many Tongan businesses prefer to employ Tongan workers or engage Tongan contractors. Often, in a New Zealand context, these workers may begin to feel they are not part of the business but separated as wage earners. Such treatment increases worker resentment and as a result, three of the more successful Tongan businesses studied indicate that they have moved away (with some disappointment) from employing Tongan workers.

Conclusion

This paper examines the implications and consequences of the presence of Tongan culture in Tongan businesses in New Zealand. It outlines the commons background that is embedded among communities in Tonga and, it turns out, in New Zealand. This background is explored in a customary manner using *talanoa* sessions.

It is found that Tongan culture and belief systems support values that hold the needs of the community higher than those of the individual and immediate family. Tongan people continue to share resources including labour, land, food and equipment both in Tonga and where they have settled abroad. Their rigid hold on their culture and national identity, while living abroad, is reflected in the statistical data and in the way that they have settled. This societal approach is entrenched in their economic activities. Ownership is a relatively new concept with the focus being on what could be gained from it rather than capital accumulation.

Analysis of the field data suggests that, unhappily, a commons approach to business in New Zealand's predominantly European-derived anti-commons society does not fit easily. The commons mentality of sharing is partly responsible for a relatively high failure rate among Tongan businesses in this New Zealand environment, notwithstanding that certain aspects of the Tongan culture, in the form of social capital, support business sustainability.

In the background section of the paper, two contrasting views were presented from Clydesdale and Winter about the way the Tongan community, including Tongan businesses, contributes to or is a drain on the New Zealand economy. Between these two very different points of view falls the shadow of the commons and anti-commons. In western societies most displaced peoples forced to migrate had time, centuries even, to shed the values inculcated by the commons and acquire a new mantle of individualism demanded by anti-commons societies. In England for example, studies of merchant families like the Celys (Hooper, 1996) reveal how brothers and cousins migrated from the countryside to London and began business as shipping merchants. But for the Cely family, the changes were more evolutionary than revolutionary. They ran a family business without formal structure, there was no separate accounting entity, no separate business books, no taxation, and such single entry records as were kept failed to distinguish between private and business expenditure. The enclosures of the anti-commons world were there, but loosely drawn. As the centuries passed these enclosures, taking the form of legally ascribed business entities, capital and revenue distinctions, private versus business receipts and expenditures, taxation, etc. became more tightly drawn and businesses grudgingly absorbed these new strictures.

For Pacific Islanders, however, the sudden change from the traditional Island way of life to a modern economy is revolutionary. As Winter (2002) observes, such businesses that do operate do not look outward, but trade within the Island communities. Looking inward is an attempt to avoid the enclosures of the anti-commons, but in the long run such attempts are doomed. This is the tragedy of the commons for Pacific Islander businesses operating in New Zealand and it is not surprising that our findings disclose weaknesses in those areas central to an anti-commons economy. As Sartre (2003), declares: "If the past does determine our actions, at least it is such that we cannot take a new decision except in terms of it" (p. 517).

Note

1. Cottage industries refer to small businesses that are operated as a supplement to a household's primary income. They are characterised by their small size and the ad hoc casual nature of their operations. Many cottage industry operations emerged from traditional Tongan arts and crafts carried out by women's groups that were produced primarily for ceremonial events.

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About the authors

Semisi Prescott is a Senior Lecturer in Financial Accounting in the Faculty of Business at AUT University. He is a bi-lingual Tongan researcher and has just completed his PhD thesis in Tongan business sustainability. His interest in small and medium size Pacific Island businesses is aligned with his extensive networks in the Pacific Island community in New Zealand where he serves on a number boards across a wide industry base including, radio broadcasting, business development, sports, education, religion, social services and health. Semisi Prescott is the corresponding author and can be contacted at: james.prescott@aut.ac.nz

Keith Hooper is the Professor of Financial Accounting and Disciplinary Chair in the Department of Accounting at AUT University. He is a former Editor of both the *Pacific Accounting Review* and *Qualitative Research in Accounting & Management*. Besides AUT, he has taught at Waikato, Manchester and Massey Universities. He currently supervises nine PhD students and has supervised five PhDs in accounting to completion and examined accounting PhDs for overseas universities. He has published in over 40 professional and refereed journals (including the international journals such as *Accounting, Organizations and Society, Accounting, Auditing & Accountability, Critical Perspectives in Accounting, Accounting History*) and 58 refereed conference papers as well as books on accounting and several book chapters.

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