STUDIES ON THE EFFECTS OF EXTERNAL BUDGETARY CONTROLS AND ACCOUNTABILITY REPORTING DEMANDS ON FIRST NATIONS COMMUNITIES IN CANADA

by

Russell A. Evans

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Abstract

This dissertation is organized into four chapters; an introduction, two distinct empirical research studies, and a reflection piece on the research process. The first empirical study (Chapter 2) examines the effects of external government demands for accountability reporting, as witnessed by Indigenous individuals who work and live in First Nations communities. The chapter sheds light on the personal interpretive schemes that individuals employ to make-sense of accountability and reporting in their social context. The findings indicate that individual perceptions about accountability vary according to the participant's personal background and their role in the community (i.e. administrative manager vs political leader). The attitudes of managers about their political leaders were found to contain commonalities to the attitudes expressed in the historic accounts of former government agents (i.e. Indian Agents) who had once managed First Nations communities on behalf of the "Indian Department". The second study (Chapter 3) examines how budgets and budgeting in the Canadian government's Grants and Contributions Program govern financial transfer payments to Indigenous recipient groups. The study indicates how budgeting practices allow government agencies to reinforce the dominant-subordinate social relationship that has long existed between Indigenous and non-Indigenous groups in colonial settings. The budgeting structure retains characteristics of historic colonial forms, originally intended to contain, control and assimilate the Indigenous population of Canada. Two key outcomes of the chapter are that Indigenous populations have little choice but to cooperate with government imposed funding requirements and that they retain a sense of agency through small acts of resistance against government funding agencies. Finally, Chapter 4 reflects on my experiences as an Indigenous field researcher while investigating the accountability relationships between First Nations populations and government agencies. The chapter shows how reflexive strategies were employed to ensure

quality control over the collection and analysis of qualitative information. The chapter suggests strategies for future qualitative research projects, conducted in Indigenous contexts, that may benefit from reflexive practices. Overall, the dissertation extends accounting and Indigenous research streams in accountability reporting, budgeting, management controls and emancipatory accounting within Indigenous settings. The dissertation also informs contextual accounting and Indigenous research on the potential of reflexivity as a strategy for conducting qualitative inquiry and in the construction of knowledge.

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Chapter 1 - Introduction

1.1   Background and Motivation

This dissertation aims to provide an understanding of the current financial accountability relationship between the Government of Canada and the country's Indigenous population. Interest in this topic stems from the frequency and volume of media coverage about Indigenous issues which has raised awareness and thrusted Indigenous people into the national and international spotlights.[1] Among the issues, Indigenous self-government has featured prominently in many recent media reports and government initiatives. Indigenous self-government is, arguably, the most significant issue for the First Nations (FN) population in this country (RCAP, 1996). Self-government has existed as a push for sovereignty since the civil rights campaigns of Indigenous political groups during the 1960s and 1970s (Miller, 2000). Despite continuous efforts, however, only marginal gains have been made toward a comprehensive Indigenous self-government in Canada over the past five decades (Helin, 2009; TRCC, 2015).

One of the motivations for this dissertation stems from a desire to better understand how and why Indigenous advancement toward sovereignty has not made more progress than it has. Inspired by commentaries about the financial dependency of Indigenous populations on external funding (e.g. Helin (2009)) and representations of accounting as a tool of colonial governments in the relevant academic literature, this dissertation is focused on furthering our understanding of the current funding model that government agencies employ and its effects on recipient populations.

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[1] Macdonald, N. (November 30, 2015). A Deafening Silence on Aboriginal Issues. Maclean's Magazine. Retrieved August 1, 2017 from: http://www.macleans.ca/news/canada/a-deafening-silence-on-aboriginal-issues/

Specifically, this dissertation aims to shed light on how external demands for accountability reporting and tight budgetary controls affect the perceptions and behaviours of individuals within Indigenous contexts.

As of 2015, only 36, or 5.8% of Canada's 618 FN communities had achieved high enough levels of self-reliance to sign self-government agreements with INAC.[2] Helin (2009) suggests that the lack of progress toward self-government is the result of Indigenous populations having become dependent on the funding system provided by INAC for sustaining their way of life. FN recipient groups have adapted their behaviours and worldviews to fit the funding model, rather than the model adapting to fit their pre-existing way of life (Helin, 2009). Helin also asserts that INAC's funding model is a deliberate attempt by government agencies to produce dependency amongst Indigenous populations, stating, "the historical record is replete with examples of INAC actively discouraging self-reliance" (p. 108). Assertions, such as these, are common but without sufficient empirical evidence, are dismissed as rhetoric by the general population. Our understanding of the effects of INAC's funding model on specific populations is opaque. To begin to rectify our lack of understanding, this dissertation investigates current funding processes, how they affect recipient groups and what role accounting plays in their function.

The use of accounting technologies by governments as tools for the containment, control and assimilation of Indigenous populations, is not a new practice (Neu, 1999; 2000a; 2000b). In fact, the current INAC funding structure has its roots in government accounting interventions that had been previously designed to modify the habits, behaviours and customs of Indigenous populations as early as 1830 (Neu, 2000b). The emphasis for this dissertation research project,

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[2] Indigenous and Northern Affairs Canada. (April 2, 2015). Fact Sheet: Aboriginal Self-Government. Retrieved August 4, 2017 from: http://www.aadnc-aandc.gc.ca/eng/1100100016293/1100100016294

however, is to build upon our existing understanding of how accounting techniques are used to affect individual behaviours and ideologies in current Indigenous settings. As a result, two accounting-based processes of the current funding relationship between INAC and its recipient groups are explored; external accountability reporting and tight budgetary controls.

Each year, INAC demands large numbers of accountability reports from Indigenous funding recipient groups. The amount of reporting often exceeds the organizational capacity of the recipient groups, causing them to fall out of compliance with their INAC funding agreement (Auditor General, 2002; 2011). In the accounting literature, accountability reporting demands have been implicated as tools employed by central governments for gathering knowledge about distant sites, separating the human element from funding decisions and translating institutional policies into practice (Neu, 2000a; Neu & Graham, 2004). To study these implications empirically, Chapter 2 explores the effects of external accountability reporting demands on members of four contemporary FN sites. By focusing on external accountability demands, the study increases our understanding of the processes that affect the behaviours and ideologies of individuals within each of the Indigenous research sites.

Chapter 3 studies the budgeting relationship between INAC and Indigenous recipient groups, building on the premise that budgeting acts as a means for funders to use political and economic power to influence the behaviours and beliefs of their recipients (Preston, Chua & Neu, 1997). Unlike budgeting processes in other publicly funded institutions (see Covaleski & Dirsmith, 1988), INAC does not provide opportunities for recipient groups to negotiate funding agreements by maintaining exclusive budgetary control over the level and direction of the funds they distribute (AANDC, 2015). By maintaining control over the funding structure, government agencies can translate their policies and objectives through the budgeting process. One means of ensuring

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compliance is the inclusion of incentives, financial or otherwise, embedded within the budgets that are passed down by funding agencies to local recipients (Covaleski et al, 2003). To understand the incentive process further, Chapter 3 focusses on the formal budgeting processes that mediate the financial relationship between INAC and Indigenous recipient groups. It draws on participant perspectives to make sense of the budgetary control processes that affect individual behaviours and perceptions at the local level.

1.2   Significance and Contributions

The current study extends the stream of accounting literature that investigates the relationship between Indigenous populations and colonial governments (Chew & Greer, 1997; Greer, 2009; Greer & Patel, 2009; Jacobs, 2000; Oakes & Young, 2010; Preston & Oakes, 2006). Specifically, this thesis is informed by the contributions of previous scholarship on the intersection of accounting and Indigenous societies in the Canadian context (Baker & Schneider, 2015; Neu, 1999; 2000a; 2000b; Neu & Graham, 2004; 2006). Previous research on this topic has focused on building a "history of the present" through the analysis of available historical accounting documents and other secondary sources (Buhr, 2011). Few qualitative accounting research studies have focused on the role that accounting plays within current Indigenous contexts (Cosco, 2005). While understanding the past is important, one must look to the present to appreciate how systems and structures of colonialism continue to affect Indigenous populations in Canada (Neu, 2000b). The body of research on the intersection of accounting and Indigenous populations has only scratched the surface of the potential insights that could be gleaned (Buhr, 2011). The current research project extends the existing Indigenous accounting literature by using an interpretive analysis of primary empirical information that was collected through a field research approach.

Additionally, the research answers calls to investigate "hybrid" social contexts (Baxter & Chua, 2003; Dar, 2014), where the ideologies and behaviours of locals differ from those imposed through foreign discourses from external sources. The project also responds to a call by Buhr (2011) for research that demonstrates the agency of Indigenous subjects, rather than portraying them as passive objects having accounting acted upon them. Finally, the current dissertation contributes to Indigenous scholarship by answering calls by public research agencies for studies that take place in FN contexts and are performed by Indigenous investigators.

1.3   Research Approach and Methods

Every FN setting in Canada is different in several potentially significant ways, including, but are not limited to, their histories, languages, cultural beliefs and worldviews (Cairns, 2000; Dickason & McNab, 2009; McMillan & Yellowhorn, 2004). As a result, the reactions to externally imposed practices are often determined by how they align with the perceptions and values of members of the local setting (Chew & Greer, 1997; Gibson, 2000). Therefore, a field research approach was chosen for both empirical studies to observe and better understand the social context of each research site. Extended time in the field was undertaken to foster trust between researcher and participants. Immersion in the field allowed the collection of firsthand accounts and observations about participant interactions with accounting practices that would otherwise not be available to a researcher. Understanding the contextual characteristics of each site also provided a foundation for framing the reactions of individuals and how they described their encounters with external demands for accountability (Sinclair, 1995) and budgetary controls (Broadbent & Guthrie, 2008). Overall, it was important to employ a field study approach and to become immersed in the

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social context in order to understand the potential influences of accounting practices on participant perceptions.

Qualitative data was collected during eight weeks of immersion in the field and consisted of interviews, field observations and internal document reviews. Open-ended interviews allowed the participants to express how they made sense of the phenomenon under study, i.e. their personal "interpretive schemes" (Tremblay, Gendron & Malsch, 2016, pg. 173). A total of 34 open-ended interviews were conducted between May and August of 2016 across four primary research sites. The research sites included three FN communities and one Indigenous Tribal Council. Observational data and internal documents were collected during the time spent in the community band offices and through the attendance of community meetings and social events.[3] Transcription, coding and interpretative analysis of the empirical information was performed during the year that followed my return from the field.

1.4   Overview of the Dissertation

The overall dissertation is comprised of four chapters. Chapter 1 provides a background and motivation for conducting the research project and discusses characteristics of the current relationship between the Canadian government and Indigenous populations. Chapters 2 and 3 represent two fully realized research papers that will eventually be submitted to peer-reviewed academic journals. The two studies are unique enough in their findings and theoretical contributions that they have the potential for publication in top accounting journals. Based on a single embedded field experience, each chapter stands alone by providing its own unique

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[3] First Nations reserve communities are often colloquially referred to as "bands" or "reserves" and are used interchangeably throughout the dissertation.

perspective and theoretical approach to interpreting the qualitative data that was collected. Chapter 4 is the final chapter and provides a reflexive account of my experiences during the process of collecting qualitative data within the Indigenous research sites. The chapter concludes with a description of the dissertation's potential contribution to the accounting and Indigenous literatures, as well as some potential future research projects on the topic of accounting in Indigenous settings.

1.5   Overview of Chapter 2 - Transforming the "Indian Agent" into the "Agent Who is Indian": Accountability Reporting in Contemporary First Nations Communities

Chapter 2 examines local perceptions about external government accountability demands for reporting, as expressed by individuals who work in Canadian FN organizations. Accountability reporting is an important informational and distributional activity for the performance of INAC's funding approaches. The requirement to account for certain expenditures through reporting, shows members of the recipient organizations what should be viewed as important (Neu, 2000a). The accounting reports also provide INAC with knowledge about Indigenous sites which is important for formulating the policies and practices of governing. The chapter draws on Roberts' (1991) notion of the hierarchical and socializing possibilities of accountability, and Michel Foucault's concept of governmentality (Foucault, 2003). The chapter sheds light on the individual interpretive schemes, employed by participants, to make-sense of accountabilities and reporting demands in Indigenous social settings.

Interpretive analysis shows that individual perceptions about accountability vary according to the individual's role in the community (administrative manager or political leader). For instance, administrative managers describe accountability relationships as hierarchical, while political leaders tend to perceive them as social engagements between peers. In addition, the attitudes of managers toward political leaders and other community members contain attributes of paternalism.

Similar paternalistic attitudes exist in the historic accounts of government agents (i.e. Indian Agents), who previously managed the economic, social and cultural lives of FN community populations on behalf of the government. Overall, the outcomes of the study shed light on, and provide understanding of, internal social and political tensions within FN sites that had not been previously found in the published accounting literature. The paper also extends the previous research stream that implicates accounting as an enabling tool for colonial governments.

1.6   Overview of Chapter 3 - The Funding of First Nations: A Social Hierarchy Approach

In addition to accountability reporting demands, budgeting is another key component of the INAC funding approach for FN recipient groups. In many public-sector organizations, budgets are perceived as a participatory political negotiating tool between funders and their recipients (Covaleski & Dirsmith, 1988). FN recipients of public funds in Canada, however, are excluded from participating in any budgetary negotiation process with their funding agency, resulting in minimal involvement in the determination of their own funding levels (Baker & Schneider, 2015). Chapter 3 examines the role and function of INAC's budgeting process to shed light on how budgets are implemented and used within Indigenous settings. The interpretive analysis draws parallels between the budgeting practices embedded within the INAC funding model and the broader social inequalities experienced by FN populations in Canada. The study examines the micro-level implications of the imbalance of power that exists between the Canadian state and Indigenous groups who, on the surface, have become a bureaucratic extension of the government that colonized them (Neu & Graham, 2004; 2006).

Chapter 3 employs Social Dominance Theory (SDT) to provide a "vocabulary" for understanding how INAC funding approaches embody broader group-based social hierarchies. The

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relationship between the federal government (represented by INAC) and Indigenous populations at the micro-level cannot be considered separate from macro-level social conditions. Group-based social hierarchies show Indigenous groups in a position at the bottom and appear to have become institutionalized within INAC policies and directives over its tenure. The overall aim of the paper to examine the budgeting practices within INAC funding models to understand the effects they have on the ideologies and behaviours of local residents.

1.7 Overview of Chapter 4: Performing Accounting Research in Indigenous Settings: A Personal Reflection

Chapter 4 is a reflexive chapter that reviews my overall experience as an Indigenous researcher while in the field collecting data for the current dissertation project. The study of Indigenous funding recipients and their relationships with accounting techniques within the INAC funding system meant I would be interacting with members of my own cultural background, but would also be immersing myself in settings I had little experience with. The chapter uses a combination of empirical findings, drawn from the research sites (interviews and observations), coupled with personal field notes and reflections, to review how the performance of reflexivity throughout the process limited the influence of personal biases and previously held worldviews on my interpretations and the project's outcomes. Three main sections are included in the chapter; a personal background, what was learned about Indigenous contexts and accounting during the time spend in the field, and what the findings mean for future strategies for conducting research on accounting issues in these contexts.

The chapter begins with a description of my background and personal experiences with Indigenous culture. A personal history is included because, as researchers, it is important to recognize and acknowledge that the past has the potential to influence our current interpretations

and perceptions (Mauthner & Doucet, 2003). Throughout the research process, I learned to recognize the moment when personal biases, based on my experiences and ideologies, would affect my interpretations. During my time in the field, I became more in tune with myself, allowing me to better recognize when unfounded judgments of subjective responses were occurring. Over time, I was able to address instances of bias quickly by reminding myself to not draw any premature conclusions and by suppressing my emotion-based reactions. Chapter 4 describes moments of groundless judgment or bias during my time in the field that seemed to result from shocks to my personal "fore-meanings" (Marotta, 2009) about the Indigenous socio-cultural setting and Western uses of accounting.

The chapter concludes with a reflection on what I learned about context, self-identity and the use of reflexivity during the research process. The similarities between my experiences and those of the Indigenous participants made me susceptible to emotional reactions and bias while conducting such a research project. Remaining reflexive and continually practicing the skill of recognizing subjective judgements is especially important while conducting such personal forms of research (Berger, 2015). Chapter 4 also provides a conclusion for the overall dissertation paper and potential future research projects on the intersection of Indigenous populations and accounting.

Chapter 2 - Transforming the "Indian Agent" into the "Agent Who is Indian": Normalizing Accountability Reporting in Contemporary First Nations Communities

2.1   Introduction

The rights of Indigenous people and their ongoing relationship with settler governments is an important worldwide topic of debate (Carino et al, 2009). In the Canadian context, the past, present and future treatment of this population garners a great deal of public attention. Much work has been done to document past harms, however, humanitarian efforts and federal programs designed to heal those harms and improve current conditions have had limited success (TRCC, 2015). First Nations (FN) communities continue to underachieve, according to numerous social and economic measures, compared to the general Canadian population (Alfred, 2009; Helin, 2009). Unfortunately, the tendency for many casual observers is to incorrectly blame FN community members for their social, political, legal and economic hardships (RCAP, 1996). Recent Auditor General reports and academic literature, however, indicate that the advancement of Indigenous populations is being hindered by obstructive government imposed policies and practices (Auditor General, 2002; 2011; Baker & Schneider, 2015). In many cases, these impositions are outcomes of an agenda of colonization and assimilation that was long thought retired and where respect is not afforded to non-Western worldviews (Holmes et al, 2005).

Past colonial governments demonstrated a lack of respect for the differing value systems, languages and cultures of the Indigenous people who inhabited the regions destined for settlement

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(Greer & Patel, 2000; Neu, 1999). Those governments orchestrated a process of assimilation that was driven by assumptions that the way of life of the *sauvage* was inferior and needed to be replaced (Miller, 2000). The clash between Western and Indigenous value systems was turbulent and had dramatic, lasting effects on the lives of Indigenous people. For instance, cultural and traditional practices such as the Potlatch and the Sun Dance were actively suppressed through legislation because they were determined to be too "uncivilized".[4] In reserve communities, Indigenous people were managed and controlled by "Indian Agents" who were used by the settler government to help relieve the country of its "Indian problem" (Brownlie, 2003; Satzewich, 1997). These government agents controlled numerous aspects of reserve life based on the authority bestowed upon them by the Department of Indian Affairs (DIA). The containment of Indigenous populations on reserves coupled with the management of their education through residential schools, signaled the colonial government's desire to control their lives politically and to alter them culturally (Miller, 1991).

Many people assume that practices associated with the civilizing and assimilating of Indigenous populations throughout Canada's history, have long disappeared. The retirement of the last Indian Agent and the closure of the final active residential school seem to signal a post-colonial relationship. Upon deeper investigation, however, the structures and systems designed to suppress and assimilate Indigenous cultures seem to still be in place. These structures include the policies embedded within the Indian Act, the current funding system and the persistence of the DIA, currently known as Indigenous and Northern Affairs Canada (INAC) (TRCC, 2015). The policies

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[4] A Potlatch is an Indigenous cultural gathering where representatives from regional communities would exchange gifts. The Sun Dance was a similar cultural gathering amongst the Blackfoot tribes of the Canadian plains. An 1884 amendment to the Indian Act stated that anyone found to be engaging or assisting in the Indian festivals such as the Potlatch or other "giveaway dances" would be incarcerated (Miller, 1991).

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associated with colonialism and assimilation may have changed forms, but their persistence is unmistakable. Such conditions are referred to as "neo-colonial", referring to the emergence of new representations of the previous practices within colonial settings (Gandhi, 1998; Lassou & Hopper, 2016).

Similar issues are present in the bulk of the research that investigates the relationship between accounting and Indigenous people. Although the research attempts to make accounting both visible and controversial, the bulk of the research is situated firmly in the past (Buhr, 2011). Only recently has a shift occurred toward a deeper investigation of the contemporary relationship between accounting and Indigenous groups (e.g. Baker & Schneider, 2015). Drawing on critical theoretical perspectives, research in this area attempts to implicate accounting in the dispossession of land and the devastation of Indigenous cultures (Greer & Neu, 2009). One outcome of this approach is that Indigenous people are inadvertently portrayed as impoverished and disempowered objects without agency, having accounting technologies acted upon them. Focusing on the history of dispossession and the role played by accounting also tends to highlight negative, albeit accurate, events too greatly.

For these and other reasons, Buhr (2011) calls for a shift in the accounting literature on Indigenous issues from a bleak, backward-facing perspective to a forward-looking orientation that highlights the positive possibilities of accounting as an emancipatory tool for Indigenous people. Buhr goes on to say that in other disciplines the study of Indigenous issues has already moved on from a focus on the oppression and subjugation of colonized groups. She advises accounting researchers who address Indigenous issues to adopt a similar "post-colonial" perspective. Although the idea of shifting to a more positive approach in the literature is admirable, the use of the term "post-colonial" suggests a temporal notion of colonialism that assumes it to be over (i.e. we are

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living in a period "after" colonization). A post-colonial perspective ignores conditions where FN communities and individuals are still subject to the Indian Act, the government still has the power to determine who is "Indian" and INAC funding policies still handcuff local band office decisions (TRCC, 2015).

This study takes place in the context of four INAC-funded Indigenous organizations that are each politically governed by the provisions of the Indian Act. Three of the organizations are local band offices within Indigenous communities of similar size and location and one organization is a Tribal Council. FN communities represent unique settings for investigating how accountability obligations manifest themselves because each site is highly politicized and culturally significant (Greer & Neu, 2009). The focus of the following chapter is to document the individual perceptions of Indigenous individuals about accountability reporting demands by the federal government. Semi-structured interviews were conducted with 35 members of FN communities and organizations in northern Canada.[5] Approximately 350 hours of field work and document collection were performed over the course of 8 weeks *in situ*. Interviews were completed with administrative managers, community members and the band's political leaders during the summer of 2016.

Participant responses, internal documents and observations indicate that perceptions about accountability and attitudes toward government demands for reporting varied according to the individual's role within the band office. Administrative managers do not see external demands for accountability reporting as excessive or overreaching, contradicting previous reports that portrayed the current amount of FN reporting as unmanageable (Auditor General, 2002; 2011). Political leaders, however, held negative opinions about the amount of accountability reporting the

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[5] One interview was conducted with two individuals, therefore, a total of 34 interviews were conducted.

community had to provide government funding agencies. Many political leaders felt that the amount of reporting was too high and even questioned the government's right to demand such accounts. Despite their negative perceptions, political leaders indicated an acceptance for accountability reporting as a necessary part of the funding process. Political leaders indicate that they are generally not involved in the writing and formulation of accountability reports, only passing information on to managers when required. The responsibility for meeting the community's reporting obligations falls upon the managers who are charged with gathering financial information from political leaders in a timely manner to meet government-imposed reporting deadlines. Managers stated that they felt it was their responsibility to maintain the flow of community funds, essentially forcing them to act as pseudo-government agents, extracting and reporting the necessary financial information. As a result, both political leaders and managers stressed the existence of a palpable workplace tension between the two groups.

Administrative managers stressed the importance of meeting accountability reporting demands for the long-term financial viability of the community. Additionally, they expressed frustration about the political leadership and governance structure of the community, indicating that the environment lacked the formal policies and practices that ensured professional conduct. In general, administrative managers questioned the motivations and abilities of many current and past political leaders for ensuring the best interests of the community. Managers held attitudes that were paternalistic in nature, insisting it was their responsibility to teach the political leaders about the funding system and to "take care" of the community's members. The statements made by administrative managers contained similarities to the attitudes by past Indian Agents, as described in Dyck (1991). The findings are significant because they provide evidence of the role of

accounting in systems of assimilation and colonialism that are still present in contemporary FN communities.

This paper contributes to both the accounting and Indigenous literatures as one of the first studies to employ a qualitative interpretive approach to understand external reporting demands and their effects on FN communities. Specifically, the study seeks to understand the impact of accountability reporting demands on individual perceptions and beliefs about their relationship with government agencies. A lack of understanding currently exists as to the internal social realities of FN community contexts, especially in terms of their management and governance. Gaining access to remote research sites and conducting qualitative field work can be arduous tasks. The potential for field research to provide new understandings of previously opaque settings, however, far outweighs the time and trust-building commitments required for carrying it out.

Many misconceptions exist about Indigenous issues and their way of life amongst the non-indigenous population in Canada (Spielmann, 2009). For instance, many Canadians believe that the practices of colonialism have been gone for many years (Dickason & McNab, 2009). Incomplete understanding of the nature and magnitude of the residential school system is another example (RCAP, 1996). Additionally, perceptions that Indigenous people are incapable of self-determination, abuse government welfare programs, and have widespread corruption among their community officials, continue to be prevalent in non-Indigenous populations (Baker & Schneider, 2015; Spielmann, 2009). According to the TRCC (2015, p. 8), "Too many Canadians know little to nothing about the deep historical roots of these conflicts. This lack of historical knowledge has serious consequences for First Nations, Inuit, and Métis peoples, and for Canada, as a whole." This study provides an inside look at the processes and procedures that communities employ to respond to accountability demands. The national conversation about the accountability of FN communities,

animosity over development projects, the excessive occurrence of suicides in reserve communities and the seemingly endless battles over Indigenous land claims all make this paper particularly relevant in the current Canadian social landscape.

Finally, this study sensitizes readers to the importance of understanding how colonial discourses and practices have become constitutive of social norms within FN communities. Those who read media reports about Indigenous issues in this country need to understand the historical context where newsworthy items occur, particularly how FN populations have been subjected to assimilationist practices and marginalization for many years (Miller, 2000; Neu & Heincke, 2004). Understanding how previous government policies have shaped the landscape of reserve communities is an important first step to improving Indigenous-settler relations. The control and containment of FN communities persists through the external governmental demands for accountability reporting (Baker & Schneider, 2015). The findings of this chapter indicate that FN communities continue to be managed by local government agents, no longer existing as externally imposed, non-Indigenous "Indian Agents", but as local members disciplined into becoming "Agents who are Indian".

The next section outlines theoretical perspectives based on governmentality and accountability that are employed to interpret the field data. The subsequent section explains the historic role of the Indian Agent, their activities and attitudes toward the FN communities they managed. Next, the field research methods and data collection are described followed by a section that analyzes and discusses the main findings of the paper. Finally, a brief conclusion and opportunities for future research round out the paper.

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2.2   Possibilities of Accountability and The Lens of Governmentality

The bulk of the existing accounting literature on Indigenous issues attempt to either make visible or problematize the role accounting has played, and continues to play, in colonialism (Buhr, 2011). Accounting researchers in this area use a variety of critical theoretical perspectives to implicate accounting as a tool of the colonizer. Perspectives include feminist theories (e.g. McNicholas, Humphries & Gallhofer, 2004), bureaucracy perspectives (e.g. Neu & Graham, 2004), and concepts surrounding cultural difference (e.g. Chew & Greer, 1997). Culturally-based differences between Western and non-Western concepts of accountability have been the focus of published papers (e.g. Greer & Patel, 2000; Jacobs, 2000) and dissertations (e.g. Cosco, 2005). For instance, Chew & Greer (1997) found that imposing Western styles of accountability upon Australian Aboriginal populations produced negative social and cultural effects for the Indigenous population. Building on those findings, this paper seeks to understand the differing forms of accountability that may emerge in an Indigenous setting and has, therefore, adopted the 1991 paper by John Roberts, *The Possibilities of Accountability*, as an interpretive tool.

Roberts provides a means for understanding the differing forms that accountability can take, however, a second theoretical lens was required to address the governing structures, systems and rules that exist within the specific research sites. Foucault's notion governmentality was selected as the second component of the theoretical lens due to both function and extensive use in the existing accounting literature on Indigenous issues (Greer, 2009; Hooper & Kearins, 2008; Neu 1999; 2000a; Neu & Graham, 2004; 2006; Preston, 2006).[6] By selecting governmentality as a

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[6] One possible explanation for the popularity of governmentality as a theoretical tool in this area of research is that it can effectively describe who the objects of governance are, how they are made knowable and in what ways their behaviours are controlled from a distance (Miller & O'Leary, 1987).

theoretical lens, this study contributes to the research stream in the topic area, as well as to the literature on governmentality. The following section delves deeper into both components of the study's theoretical lens, beginning with Roberts' two forms of accountability (i.e. individualizing and socializing), followed by Foucault's notion of governmentality.

2.2.1 Individualizing and Socializing Forms of Accountability

Accountability can be described as "…a form of social relation that reflects symbolically upon the practical interdependence of action; an interdependence that always has both a moral and strategic dimension" (Roberts, 1991, p. 367). This definition depicts both the personal and institutional pressures embedded within organizational accountability. Roberts states that a tension exists between the two forms of accountability in the workplace; individualizing and socializing. On one hand, the institution attempts to control the actions of individuals from a distance to implement their own organizational strategies, while embedded social norms and values within the local setting may conflict with what the institution wants (Roberts, 1991).

Individualizing accountability is the routine or typical form of hierarchical organizational accountability seen in Western business environments. In its hierarchical form, accountability is instrumental, rational, and calculative and based on asymmetries of power that use discipline to influence behaviour (Roberts, 1991). However, as Llewelyn (1998, p. 293) attests, "accountability cannot be invoked unless responsibility has already been assigned." Specifically, responsibility for organizational consequences must be assigned at the individual level before accountabilities can be constructed and behaviours influenced (Brunsson, 1990). Responsibility can be ascribed to individuals at lower levels of the organizational hierarchy through decentralization and program devolution initiatives (Llewelyn, 1998). Once responsibility is accepted, the hierarchical form of

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accountability produces individualizing effects on organizational actors, causing them to focus on their immediate responsibilities, ignoring others in their social space (Roberts, 1991). Organizations become internally divided and partitioned due to the specialization and individualization of responsibility that is inherent to the hierarchical form of accountability (Roberts, 1991). Any individual with the authority to make expenditure decisions (i.e. cause change) will feel responsibility for their actions, compelling them to respond to external demands for accountability through changes in their behaviour.

The goal of a hierarchical (i.e. individualizing) form of accountability is to create an organization of autonomous, calculative selves whose behaviour can be influenced through their desire to be accountable (Llewelyn, 1998). According to Roberts (1991), however, the individualizing effects of accountability do not adequately explain the variety of reactions that organizational actors display when receiving external demands for reporting. Roberts offers an expanded concept of accountability, beyond the hierarchical "routine" form and its individualizing effects, he describes the existence of a "socializing" form and contends that the social connections between individuals at the local level act to disrupt the individualizing, responsibility ascribing and calculative effects of hierarchical accountability.

Socializing forms of accountability occur in the less structured, informal spaces of organizations, away from the surveillance of central authorities (Roberts, 1991). It occurs between organizational actors as a social activity concerned with making sense of the institution version of reality represented in accountability reports. A reinterpretation of accounting information is performed by members of the local organizational space via conversations with one another (Roberts, 1991). Local sites are embedded with specific social processes that act against the individualizing outcomes that hierarchical forms of accountability are designed to produce

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(Llewelyn, 1998). The socializing form of accountability allows individuals to realize that they are part of a larger collective and do not need to isolate themselves. As a result, the responsibility for organizational outcomes, meant to be ascribed to individuals through instrumental accounting practices, is mediated by social connections and informal organizational rules unique to the setting.

The hierarchical form of accountability is more prominent in North American and European organizational settings and is considered a "Western" practice (Dar, 2014). It is based on the specialization of labour that is prominent in modern, industrialized economies (Llewelyn, 1998). In settings where the responsibility associated with role specialization has only recently been imposed, or is not historically well-established, a hierarchical style of accountability may cause dissonance (Dar, 2014; Prasad, 2003) or ambiguity (Irvine & Deo, 2006) amongst local actors. Llewelyn (1998, p. 294) explains, "in pre-modern societies, the concept of responsibility remained marginal as role specialization was not sufficiently developed to prompt reflection on its implications for morality."

Responsibility is an important concept to consider when attempting to understand how organizational actors perceive demands for accountability and why they react in certain ways. Responsibility may exist as an obligation toward other social actors or as a feeling of responsibility toward certain activities (Llewellyn, 1998). In the latter case, responsibility toward a task becomes distributed between members of a group, meaning that each individual within the group will feel more compelled to act responsibly than if the responsibility fell upon a solitary individual (Llewellyn, 1998). The reason being is that groups are more likely to be bound by the social norms and moral codes of the social group they are part of (Nelson, 1993). Members of the group are said to have a collective responsibility to the rest of the group and to whatever task they are assigned responsibility for. Collective responsibility has the potential to minimize the individualizing effects

of hierarchical accountability can have on individual actors. However, collective responsibility fails when the group does not share the same values or when individuals represent conflicting external interests (Llewelyn, 1998). The degradation of collective responsibility can be slowed if local organizational spaces have informal rules or codes of conduct because feelings of responsibility are shifted back toward the group. Informal rules, for instance, are communicated between individuals through the socializing form of accountability, allowing individuals to recognize the presence of shared values between themselves and other members of their social network (Roberts, 1991). Without the presence of local social rules and networks, collective feelings of responsibility would not be able to overcome the individualizing effects of hierarchical forms of accountability.

The hierarchical and socializing forms of accountability are drawn in this paper to build an understanding of the nature of accountability between FN communities and the Canadian government. The two forms of accountability allow for the interpretation of individual perceptions about accountability toward colleagues, the local community members, and external government funding agencies. Hierarchical accountability succeeds when asymmetries of power are high because those with authority use accounting information as part of a disciplinary regime to govern from a distance (Roberts, 1991). The concepts of hierarchical and socializing forms of accountability provide a starting point for understanding the reporting relationship between Indigenous communities and the Canadian government. To build on that understanding, the ways that accounting technologies are used as disciplinary tools within governments, need to be known. To do so, the next section provides an overview of Foucault's notion of governmentality and its potential as an interpretive lens.

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2.2.2 The Lens of Governmentality

The theoretical notion of governmentality, as expressed by French philosopher Michel Foucault, emerged in the late 1970s following the poststructuralist turn (Macintosh, 2002). Foucault attempted to formulate a genealogy of government (i.e. an art of governing) by explaining its history, how it had been performed in the past and how it had changed over time in Europe (Foucault, 2003). Foucault's notion of governmentality derives from a European historical context, however, as a theory, it has been applied to many other topics and settings. Despite governmentality exhibiting many characteristics of a meta-narrative, Miller & Rose (1995) recommend approaching it as a field of practice rather than as a meta-narrative. The field of practice approach allows the research context to direct how governmentality is applied, rather than fitting contextual characteristics to the limited parameters of a theory.

At its core, governmentality attempts to make sense of the various institutions and systems that governing bodies use to directly and indirectly govern the lives of individuals and populations (Foucault, 2003). Governments use specific technologies to "shape, normalize and instrumentalize the conduct, thoughts, decisions and aspirations of others in order to achieve the objectives they consider desirable" (Miller & Rose, 1990, p. 8). Since adequate knowledge of distant sites is a pre-requisite for the effective governing of specific populations, technologies such as accounting are used to gain knowledge about the lives of individuals in distant sites (Miller & O'Leary, 1987). The disciplinary potential of certain technologies can also foster self-disciplining behaviours among members in distant social spaces, as one group governs over another. For instance, accounting technologies compel members of distant populations to create and deliver representations of themselves to central authorities for analysis (Neu et al, 2006).

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One of the main aims of modern governments is to promote action at a distance and accounting techniques are particularly amenable to that promotion (Miller & O'Leary, 1987). Accounting techniques are an effective tool for governments for translating distant, local knowledge into manageable and calculable forms. This translation allows local knowledge to be drawn from distant spaces so that effective governing discourse can be directed by central authorities to the distant sites (Miller & Rose, 1995).

The concept of governmentality has been used by many researchers who investigate Indigenous populations and their interactions with Western forms of accounting (Buhr, 2011). The implication being that accounting is used as an informing technology that has allowed for Indigenous populations being constructed into governable populations (Neu, 1999; 2000b; Preston, 2006), the dispossession of their land (Hooper & Kearins, 1997; 2008; Neu, 2000a) and the undertaking of cultural genocide (Neu, 2000b). Specifically, Neu (1999, p. 79) demonstrates how accounting techniques were embedded within the "military machinery of empire" during times of European imperialism, framing decision making throughout the colonization of the Americas. The technology of accounting was used to facilitate the construction of Indigenous societies into governable populations. Similar conclusions are found in Neu & Graham (2006) and Neu & Heincke (2004), where they also characterize accounting as a tool of colonial governments in pursuing control and containment of Indigenous groups.

Also informed by governmentality concepts, Neu (2000a) finds that governing Imperialists, in the period between 1830 and 1860 in Canada, used European accounting techniques to rationalize the acquisition of vast expanses of land from Indigenous groups. Accounting informed the inequitable negotiations between British officials and Indigenous populations, resulting in the taking away, i.e. dispossession of vast amounts of land for relatively little in return. During the

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same timeframe in the United States, Preston (2006) uses governmentality to explain how action at a distance was also performed by government officials to dispossess Navajo populations of vast herds of livestock. Other researchers have employed governmentality to explain how colonial practices led to land dispossession from the Maori people in New Zealand (Hooper & Kearins, 1997; 2008). In both studies, colonizers privilege accounting information over Indigenous forms of land tracking before using that information to dispossess land from the Maori population.

Greer (2009) uses governmentality in a more contemporary setting, the administration of the Family (later Child) Endowment Payments on behalf of Aboriginal women in Australia. In the study, accounting is used to rationalize reductions in payments to the women and to incentivize parental behaviours that aligned with those of the non-Aboriginal Australian population. Similarly, Neu & Graham (2004) explore accounting as a technique of government, used to "re-present" Indigenous populations and to promote action at a distance. They show that the accounting practices of the Department of Indian Affairs (later INAC) in Canada fostered control over the actions of individuals in distant Indigenous sites, leading to the local replication of same governmental bureaucratic techniques.

Overall, accounting research on Indigenous populations that draws on concepts of governmentality tend to portray accounting as a technology used by colonial governments to contain and control Indigenous populations. Governmentality provides a valuable perspective for garnering insight into how governments manage their citizenry (Miller & O'Leary, 1987), and it has also been shown to be a beneficial tool for interpreting the relationship between governments and Indigenous populations in colonial settings (Greer & Neu, 2009). In the Canadian setting, centralized government agencies must overcome great geographic distance to instill their policies within local FN sites. To ensure that local knowledge is properly collected, organized and

mobilized, governing entities rely on local agents to represent their interests (Neu et al, 2006). In the Canadian context, local agents consisted of government employees known as "Indian Agents" who managed the day-to-day operations of FN communities (Brownlie, 2003; Miller, 2000) and are examined next.

2.3   Background on Indian Agents

The term "Indian Agent" describes the government employees who worked within reserve communities from approximately 1870 to 1970 in Canada (Brownlie, 2003). The main role of these agents was to represent the Indian Department and the interests of the federal government by enacting various central government policies and mandates at the local level. Dyck (1991) describes these Indian Agents as prototypical bureaucratic employees who believed in the government's use of "coercive tutelage" as a means of improving the plight of the Indigenous population.[7] Indian Agents have received much of the blame for the success of assimilative government practices in Canada and the significant degradation of Indigenous culture (Brownlie, 2003). However, differing perspectives on Indian Agents have emerged that attempt to understand their attitudes and beliefs at a more personal level (Brownlie, 1994; Satzewich & Mahood, 1995; Satzewich, 1997). This alternative perspective aims to provide an opposing perspective by exposing the nuanced and contradictory beliefs of Indian Agents about their role in the Indian Department and their responsibility toward the Indigenous population.

Prior to 1870, government agents were limited to the administrative duties associated with formalizing the treaties that were signed between Indigenous groups and the settler government.

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[7] Dyck (1991, p. 3) defines coercive tutelage "as a form of arbitrary restraint or guardianship exercised by one party over another, and has become institutionalized in the form of the Indian Affairs Branch's relationship with Indian communities".

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As settler populations grew during the late 19th and early 20th centuries, they spread further and further west into what was referred to as "Indian territory" (Dickason & McNab, 2009). As a result, the settler government needed to, not only, acquire more land, it had to reduce the anxiety of settlers by better containing and controlling the threat of Indigenous incursions (Miller, 2000). As a result, the settler government negotiated additional treaties with Indigenous populations that had provisions that contained them to relatively small land bases, referred to as reserves (Miller, 2000). The emergence of reserve communities meant that Indigenous populations would be limited to a relatively small geographic area, making it easier to observe them and to discourage undesirable behaviours (Dyck, 1991). As a result, the government placed Indian Agents in each of these reserve communities and tasked them with monitoring, reporting on and controlling the day-to-day lives of the residents. Control was exercised through the implementation of government policies designed to discourage behaviours previously associated with Indigenous ways of life and to encourage more "civilized" activities (Neu & Graham, 2006). Policies included educational initiatives (i.e. residential schools), the forced adoption of European agricultural techniques and the federal endorsement of Missionary work by various religious sects (Dickason & McNab, 2009). The government took a paternalistic approach to their relationship with Indigenous communities resulting in Indian Agents being given a significant amount of power over the day-to-day activities of individuals in these communities (Miller, 2000). After being renamed "government agents" in the mid-20th century, they were replaced by a regional and district office model of reserve supervision (Brownlie, 2003).

Indian Agents employed a variety of tactics to implement government policies within local reserve communities, including the use of accounting techniques to encourage more "desirable" behaviours by the local population (Neu & Graham, 2006). Agents had minimal influence over the

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mandates given to them by the department, however, they were able to exert a high level of control over the processes used to achieve mandated outcomes. The agents managed several staff, including interpreters, clerks, instructors and ration issuers, who bolstered their authority to depose of local governments, force residential school attendance, limit cultural practices and withhold rations, if they saw fit (Satzewich, 1997). Gradually, the Indigenous population living on reserves began to resent their forced dependence on the Indian Agents for the simplest necessities of life (Miller, 2000). As a result, the Indian Agent has become a symbol of the government's historic treatment of Indigenous people in Canada.

In the past, national government officials attempted to portray Indian Agents as guides, patriarchs and friends to the Indigenous populations they oversaw (Satzewich & Mahood, 1995). However, many members of the Indigenous population describe agents as highly paternalistic, coercive, racist and ethnocentric in their attitudes toward Indigenous people (Brownlie, 2003). Historic and contemporary accounts by Indigenous people are predominantly negative:

> "Indian Agents tend to be regarded conventionally as petty tyrants who ruled over mini-fiefdoms and who were bent on destroying the spirit and initiative of Indian people" (Satzewich & Mahood, 1995, pg. 45).

According to Dyck (1991) the "Indian Agent" was an agent of coercive tutelage who uncritically reproduced the institutionalized views about Indigenous people that were held by the Indian Department. Satzewich (1997) noted that the Indian Department in historically operated under two primary assumptions; that a solution to the "Indian problem" was only a generation or two away and that it was up to the department to find that solution. Many historians assert that Indian Agents were extensions of the Indian Department that employed them, carrying with them the same perceptions and assumptions about reserve populations (Dyck, 1991). However, even Dyck admits that agents may have had good intentions prior to starting their position, but that those good

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intentions withered, considering the bureaucratic realities of governing such a dispossessed population.

Satzewich (1997) found that the attitudes of Indian Agents toward Indigenous people were nuanced and complex, suggesting that their personal views did not always fall in line with official, departmental positions. Additionally, Satzewich & Mahood (1995) interviewed former Indian Agents about residential schools, finding evidence that challenged conventional perceptions. The agents expressed negative opinions about the residential school system, providing detailed accounts of how the Indian Department and church officials prevented them from taking actions against the schools. Despite constraints, some agents were able to prevent Indigenous families in their reserve community from sending send their children to a residential school.[8] Overall, it is important to remember that, despite being part of the larger governmental bureaucracy, each agent held their own perspectives, beliefs and opinions about the Indigenous populations with whom they worked (Satzewich, 1997).

The lens of governmentality provides insight into governing structures, systems and rules that exist within the specific research sites, accounting for its extensive use within the existing accounting literature on Indigenous issues. The presence of a network of agents, working on behalf of the governing authority, is important for gathering knowledge about distant sites and ensuring the successful implementation of central policies (Neu et al, 2006). Governmentality provides a means to understand the role of the Indian Agent within larger of bureaucratic governing systems and, perhaps, providing new insights into the individuals who step into those roles.

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[8] Indian Agents had control over the issuance of family allowance cheques from the Department of National Health and Welfare. Agents received the cheque on behalf of the families on the reserve and, either paid it to the families in smaller amounts or held it in trust for them. Agents used the family allowance cheques as leverage, to prevent many families from sending their children to residential schools (Satzewich & Mahood, 1995).

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2.4   Methods and Data Collection

The goal of the data collection was to help understand how Indigenous participants perceived and interpreted their current relationship with federal government funding agencies. A qualitative research approach was taken because it provides an opportunity to understand the meanings that individuals assign to their various experiences. The main technique was the completion of 34 open-ended interviews. Interviews were conducted with participants from four main research sites, each being a FN community (3) or a Tribal Council (1). In addition, observational data about participants and their context were collected during my time spent in the office environment, at meetings and by attending community events.

Sites were selected based on a pilot study conducted in 2013. The initial recruitment of participants consisted of personal contacts and members of the research site A (Site A). Between 2013 and 2016, communication with the pilot study participants was maintained and they became the first interviews when field work for the current study began in 2016. The same participants assisted in making connections with additional participants through their contacts in other sites. From there, a snowball technique was employed to gain additional referrals to other research sites; Site B, Site C and Site D.[9]

The three community sites are comparable in size, population and annual government transfer payments. They are also comparable to the average FN community in Canada and Ontario in terms of registered population and distribution of membership. Each of these communities is large enough in population and annual budget to require dedicated band administrations and political leadership. Two of the communities in this study, Site A and Site B, are members of a

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[9] Actual names of the research sites are not used to protect the confidentiality and anonymity of participants.

Tribal Council that performs advisory services and takes on some of the administrative burden, especially for Health Canada funding. The third community, Site C, is an independent FN community and does not belong to a Tribal Council. The communities are also relatively geographically isolated from neighbouring communities which increases the possibility that traditional cultural norms might still be present and observable. Site D is a Tribal Council, that represents six communities and nearly 2500 registered members. All four sites have historic relationships with one another through common treaty signings, language, cultural heritage and family lineages.

Table 2.1 provides a list of all interviewees, categorized by research site. The information provided for individuals includes their primary roles, gender, where they were raised, where they currently live, education level, parental heritage and the length of each interview. A total of four sites are specified (A to D). Four interviews were completed with individuals who were not associated with a specific site and are placed under a separate heading. The individuals were included because they had previous experience working within the research sites and interacting with community members and government funding officials.

Table 2.2 summarizes the information provided in Table 2.1 according to the primary role of the individual who was interviewed. The roles are divided into three main categories; managers, political leaders and those who hold dual roles. Managers include interviewees who currently hold, or have recently held, a management position within their respective band administration. Political leaders include those who currently held a political position within the community, or had in the

recent past. Dual role individuals are those who simultaneously hold both staff and political roles within the band office.[10]

Table 2.3 summarizes individual interviewee characteristics by their role within the research site. More interviewees are managers due to their relatively greater number and availability within the research sites. Overall, the information reveals that most managers were raised outside of the community and still live outside the community despite working there. Political leaders were primarily raised in the community and continue to live there. Dual role individuals have the same characteristics as those who were political leaders in terms of growing up and currently living within the community. More managers completed post-secondary education than individuals in other roles. Most managers also came from mixed race families where one parent was Indigenous while the other was not.

Open-ended interviews allow the participants to express their personal "interpretive schemes" (Tremblay et al, 2016, p. 173), helping understand how they make sense of the phenomenon under investigation. Each interview began with questions surrounding the individual's background and upbringing (see Table 2.4). Subsequent questioning was adaptive to participant responses which largely dictated the line of questions that followed. Most interview questions asked about interactions between the band office, government funding agencies, community members and members of Council. Specific topics that were addressed included budgeting and reporting to funders, accountability to the community and the roles of administrators versus political leaders. The objective of each interview was to allow participants to speak freely

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[10] According to the participants, local governance policies did not exist that would have prevented an individual from holding both political and administrative roles. The Indian Act does not contain any language preventing an employee of the Indian band from running in, and winning a position on the on the Band Council. Source: "Regulations Governing Indian Band Elections", accessed December 12, 2017 at: http://laws-lois.justice.gc.ca/eng/regulations/C.R.C.,_c._952/page-1.html

about each topic, mostly allowing them to direct the conversation unless it was necessary to bring them back from an overly tangential response. Table 2.4 summarizes the line of questioning that was used to direct each interview prior to adapting to participant responses.

At the beginning of each interview the participant was asked to read and sign a combined letter of information and consent prior to the interview. The document outlined the purpose and objectives of the study as well at the rights of the individual as a participant in the study. Questions about the document and the study were answered by the researcher prior to the interview beginning. To assist in building trust in anonymity and confidentiality of the interviewee it was reiterated that only the researcher would review the interviews, that no one would be identifiable in the transcripts and that the research was bound by the Queen's University General Research Ethics Board (GREB) and its policies. Also, interviewees were asked if they were comfortable with the interview being recorded, even though it was stated in the informed consent document. Thirty-one of the thirty-four interviewees agreed to have the interviews recorded. Two members of Band Council and one member of the administrative staff did not want their interviews recorded. Band Councillors did not wish to have any of their statements recorded solely based on potential backlash on them if any of their statements were somehow made public, no matter how remote the possibility. The administrative staff member was also afraid that their comments could be potentially harmful to their career and their relationship with others in the office, despite reassurances of anonymity and confidentiality.

As in other qualitative research studies, direct quotes from participants are used to demonstrate instances where their statements were indicative of subjective interpretive scheming on their part. Quotes are used to demonstrate to the reader the diversity of responses in participant

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interpretations of the accounting practices and policies relating to their relationship to government funding departments.

2.5   Local Perceptions About Accountability

Three FN community band offices were visited along with one Indigenous Tribal Council office. The organizational contexts were distinct from one another in a variety of ways, including differences in the amount of staff, geographic location, employee attire, formalness of interactions, etc. For example, in one research site only employees could access the area where offices were located, while other research sites did not restrict office access. Within each site, a clear demarcation existed between those who were administrative staff and those who were political leaders. Staff members had generally been in their position longer than political leaders had, having witnessed numerous election cycles which the Indian Act limits to two years. Political leaders are democratically elected, making them primarily accountable to the community's members. Chief and Council, however, are also responsible for ensuring local adherence to the governance policies of the Indian Act (Baker & Schneider, 2015). Staff members are tasked with maintaining the band office's financial accountability to the government, while simultaneously remaining accountable to the Chief and Council, as individual employees.

2.5.1 Hierarchical Forms of Accountability

Funding agreements between government agencies and FN communities suggest that a hierarchical form of accountability is being used to manage the fiscal relationship. Section 4.0 of the *National Funding Model for First Nations and Tribal Councils* assigns responsibilities to the funding recipients, including provisions for the determination and tracking of eligible

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expenditures, record keeping and reporting requirements.[11] INAC and Health Canada are the two primary FN community funding agencies and have been devolving responsibility for the administration of programs and services to the local level for decades (Baker & Schneider, 2015). Funding is allocated to individual portfolios at the local level according to government program, including governance support, infrastructure, health and education (AANDC, 2015). Within the FN community and Tribal Council offices, each stream of funding is overseen by a single portfolio manager who is responsible for budgeting, spending and reporting on transferred funds.

The data collected suggests that program managers perceive accountability in its hierarchical form, as opposed to the socializing form outlined in Roberts (1991). In addition, managers perceive the overall relationship between the government of Canada and the FN population in a similar way. Political leaders, however, tend to express resentment toward the federal government and disagree with the legitimacy of their responsibility to account for the funding they receive. In contrast, managers described accountability reporting to the government as a necessary practice for the community's financial sustainability, and did not find issue with external demands for transparency. Overall, the data collected indicates that participants who held different roles within the research sites tended to have differing perceptions about accountability. Evidence suggests that perceptions about accountability may be influenced by the participant's upbringing, education and previous work with government funding agencies, as outlined in this section.

As seen in the demographic information in Table 2.3, administrative managers tended to have different backgrounds when compared with their elected peers. Most managers came from

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[11] First Nations and Tribal Councils National Funding Agreement Model for 2017-2018. Available at: https://www.aadnc-aandc.gc.ca/eng/1479906883955/1479906933697

mixed families where one parent was Indigenous, grew up off-reserve and received their education from Western institutions.[12] As a result, managers had minimal exposure to their Indigenous language or cultural traditions, were afraid to admit they were Indigenous and only accepted their background later in life:

> "I remember going through the stage where I was very uncomfortable telling anyone I was native because of the comments you would hear around you. I just continued to focus on doing things and not even acknowledging anything to do with my culture. People are going to be more interested in what I can do versus anything to do with my culture. It was only after going to university and learning more about the history of First Nations that I moved in that direction." [Interviewee 02 - Manager]

As with other managers, the participant was raised in a non-Indigenous setting where they felt discomfort being "native", resulting in them hiding their Indigenous background from others.[13] The quote indicates the presence of racism in the way the participant describes "the comments you would hear around you" as a reason for being uncomfortable as an Indigenous person. Reluctance to acknowledge their Indigenous background implies internalized shame that results from being the target of racism (Kehoe, 2006; Sissons, 2005). Most managers reported, however, that they developed pride in their Indigenous heritage as they grew older and sought more exposure to it.

Having limited exposure to local beliefs about the historic relationship between the Canadian government and Indigenous people, managers formed opinions based on what they learned while living in non-Indigenous settings. Respondents described beliefs that the FN

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[12] The terms "off-reserve" and "on-reserve" are used throughout the dissertation to describe whether an individual lives outside or inside the reserve community, respectively.

[13] Most managers had one Indigenous and one non-Indigenous parent, resulting in them being a non-visible minority. As a result, they were able to hide their Indigenous background from others because they had a non-Indigenous physical appearance.

community had a strong responsibility to abide by the externally imposed guidelines of the Indian Act and INAC.

> "I don't care what the Council members say, we have to follow the guidelines from INAC and they overrule us, they have to remember that. I sent [Chief and Council] an email too, showing them [INAC] stating that." [Interviewee 28 - Manager]

The manager describes a hierarchical relationship between the external government agency and the Chief and Council, where INAC overrules the local leadership. Another manager also describes the importance of following government imposed guidelines about reporting:

> "Well, you know, that's part of the guidelines that's set out by the federal government and we all have to follow that. I know they talked for years and years, and they still talk about self-government but still there's going to be guidelines in place. Just because it's a First Nation, we've got to have something, some sort of structure to follow. It's not like the old west." [Interviewee 30 - Manager]

The quote describes guidelines as rules that must be followed to be able to maintain order and structure within the community. Interestingly, the manager refers to self-governing, indicating that even if self-government is achieved, the guidelines imposed by the Canadian government will still be needed. The manager implies that the operation of FN communities would fall into an unstructured state if it were not for the guidelines set out by the federal government. The comparison to "the old west" also reveals the manager's perceptions about how Indigenous collectives operated in the past.

Managers also indicated that they felt the external demands for accountability reporting from government funding agencies were not a serious burden to them:

> "See, I don't have problems with reporting. Most of the time they are pretty cut and dry. The reports outline what they're asking for, you either did it or you didn't do it." [Interviewee 05 - Manager]

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Managers felt that the amount of accountability reporting was high but did not have a negative impact on the rest of their work. Those managers with years of experience felt that reporting had become a straightforward exercise where they could maneuver information to meet the requirements demanded in the reports:

> "I think it's because I've been here so long, I know how to circumvent and do [the reports]. I make it fit, there are ways. I think it's easier in my program, reporting is not as specific. A lot of it is very broad so you can...yeah…" [Interviewee 12 - Manager]

The two preceding statements indicate that managers typically do not see reporting as burdensome to their own work and that they understand what funding agencies are demanding. These findings appear to challenge previous reports and research studies that characterize the level of government reporting as an administrative burden on FN communities (Auditor General, 2002; 2011; Baker & Schneider, 2015).

2.5.2 Socializing Forms of Accountability

The conditions conducive to the occurrence of socializing forms of accountability are "a relative absence of asymmetries of power and a context for the face-to-face negotiation of the significance of organizational events" (Roberts, 1991, p. 362). Field observations indicate that socializing forms of accountability occurred amongst three distinct groups; managers, lower-level staff and political leaders. In each research site, lower-level staff, who did not hold an elected position, frequently engaged in informal conversations about the organization throughout the work day. These informal conversations occurred away from the office area, such as in the lunch room, at the front reception desk or in the smoking area. Political leaders, who did not hold a staff position, were rarely seen in the band office during the day, but engaged in social activities amongst themselves outside of work hours, including hosting dinners, having coffee or tea, shopping trips

and hunting or fishing excursions. Political leaders who were also staff, had full-time offices but generally kept to themselves, mainly spoke to other members of Council and mainly kept their office doors closed. Managers, who were not also Councillors, did not engage in many informal conversations with lower level staff or political leaders. While they were in the office, conversations between managers were professional and work-related. At the end of the work day, managers parted ways at the parking lot and did not have social relationships with each other outside of work, with a few exceptions.

Political leaders include current and former members of the Chief and Council. Their responses focused on the accountability they felt toward the community and to the rest of Council. Interviewees did not indicate that they deserved special treatment or that they were better off than other community members. They also placed a heavy emphasis on the importance of their face-to-face interactions with community members. The political leaders I interviewed also expressed negative opinions about external government demands for accountability reporting from their community. Most felt the demands were too high and not justified but that little could be done to affect any change within the established funding system. The comments by political leaders within the research sites resonate with the socializing form of accountability describe in Roberts (1991).

Political leaders tended to be individuals who had spent their childhood in the reserve community and had lived there much of their adult lives (see Table 2.3). Since these leaders had spent much of their lives in the local context, their views about accountability were aligned with other members of the on-reserve community. Managers saw political leaders as having a shared social and cultural bond with community members that they found difficult, as outsiders, to understand. One manager, who had not grown up on the reserve, described how those who lived on-reserve shared a unique kind of interconnectedness:

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> "When it comes to understanding different issues, whether it's politically or for the community it's always going be about understanding the process, how does that whole process work here in our community? Because I live on the outside I see this internal connection between the people that live here. There's that way of life here and then there's that way of life for those who are still band members but don't live here. So [those who live here] have that connectedness." [Interviewee 02 - Manager]

The local context appears to influence the way managers might approach their role within the community. The quote describes an environment where local community members have a close relationship with one another, that is unachievable by outsiders. Perceptions about local interconnectedness determine how managers interpret and resolve the conflicts they are confronted with.

The presence of a unique local interconnectedness describes a form of accountability that exists between individuals and the collective group. The communal nature of local forms of accountability was perceived by both managers and political leaders. On-reserve members were perceived to have a much closer relationship with one another, resulting in alienation of the off-reserve population:

> "[On-reserve members] tend not to tell [off-reserve members] stuff or tend to band together like an 'us against them' mentality which makes the off-reserve people angry because they're not having their needs met." [Interviewee 29 - Political Leader]

The interconnectedness of the on-reserve group seems to also act as a social equalizer, reducing the influence of political power on relationships. For instance, participants stated that it is common for on-reserve members contact political leaders by calling them at home or showing up at their homes, many times unannounced. The above quote also indicates that off-reserve members can feel left out of the local, shared connectedness when they are not physically present on the reserve.

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Political leaders expressed attitudes about accountability processes within the community that exemplified the notion of interconnectedness and a priority for face-to-face interaction. Unlike the hierarchical form of accountability, the local notion of accountability stressed respect and equality between political leaders and community members. One political leader described the practice of restorative justice that exists in many local Indigenous settings and demonstrates the notion of the local interconnectedness between individuals:

> "So, basically [restorative justice] is the bringing together of everyone who has been involved in a particular conflict and having them talk about what happened. They do this by explaining how they were feeling at the time, what's been going on, what they're normally like, exploring how others have been impacted by their behaviour and then talking about what they can do to make things better to repair the harm that had happened." [Interviewee 07 - Political Leader]

Again, the belief that one person's actions can impact such a large part of the local community aligns with the socializing form of accountability described by Roberts (1991). The goal of the restorative justice process is not to assign blame upon an individual, it is oriented toward achieving a holistic understanding of the conflict. A similar sense of equality and collectiveness occurs when community meetings take place:

> "For example, when you're having meetings, have it in a circle where there's respect and equality and everyone is aware of the ground rules. We speak one at a time so we all have a voice. Then, collectively come up with a solution." [Interviewee 29 - Political Leader]

The preceding quotes express a sense of connectedness between local community members that is consistent with Indigenous notions of egalitarianism and collectiveness (Cosco, 2005; Dickason & McNab, 2009). Political leaders use these concepts as they attempt to remain accountable to the local membership which they assign a high importance to:

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"[Community members] have to know and they will know. I'm not afraid to show any information, whatever they want. They can call me, email me, text me whatever they want. I'm not a person to hide anything from the band because it's their right to know." [Interviewee 16 - Political leader]

The response depicts a passion for sharing information with "the band" and how important they feel it is to always be available to speak with community members. Political leaders described a similar attitude about accountability to the community and the commitment they felt toward their role on Council, a role that encompasses many forms of responsibility:

"[Being on Council] seemed like we were not only Councillors, we were police officers on some weekends, we were like a counsellor, almost like a therapist or social worker on some other weekends. The various things we had to do, as Councillors, were really demanding, it was almost like a 24/7, 365 days a year job." [Interviewee 19 - Political Leader]

The interviewee went on to describe how the whole experience of helping fellow community members was extremely rewarding, despite the time and energy commitments.

Overall, local notions of accountability seem to stress the importance of interaction to their ability to serve the residents of the community. Responses described a perceived connectedness between local members and how seemingly isolated conflicts can impact the whole community. The notion of being accountability to a collective is the basis of traditional Indigenous forms of accountability, as seen in restorative justice practices (Cosco, 2005). Respect for others and the equality of each person's voice is stressed within the local community, leading political leaders to push for openness and transparency to local members. The focus on personal interactions with individuals at the local level is indicative of socializing forms of accountability but tend to exclude those who are not physically present in the context (Roberts, 1991).

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2.5.3 Perceptions of the Accountability Reporting Relationship

FN communities have had external demands for accountability reporting imposed upon them for many decades, leading to many negative attitudes toward government funding agencies amongst the Indigenous population (Auditor General, 2002; 2011). Specifically, political leaders were more likely to describe a sense of mistrust for the government, despite public efforts to resolve historic harms (TRCC, 2015). To many, the current relationship between the Canadian government and FN communities is not seen as genuine:

> "And this [current relationship] is all, as well, under the guise of the truth and reconciliation commission (TRC). So, they have the big push of the TRC and a nation-to-nation relationship but it's only in the name. Underneath the policies are still the same and it's all about that cultural, systemic and actual genocide." [Interviewee 34 - Political Leader]

Although this response seems pessimistic, it represents the worldviews of many local residents and political leaders about the historic relationship with the government and their agenda (RCAP, 1996). Others felt that the treatment by the Canadian government had negatively impacted traditional values:

> "There's more talk these days around how colonization has influenced our thought process on [our treatment] and how we act as a community and how we govern as a community in that we've lost our clan system, we don't think in terms of seven generations." [Interviewee 35 - Political Leader]

The interviewee refers to a clan system, inferring a closeness between members of the community. Thinking in terms of "seven generations" relates to a long-term approach to life, as opposed to favouring short-term gratification (Banai, 1988). The loss of such traditional values and practices is attributed to the policies that the Canadian government had for the Indigenous population. The

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government's current funding model for FN communities was described using the following analogy, where reserve communities were represented as a cage full of mice:

> "[The store clerk] dropped a piece of bread in and [the mice] were literally fighting, crawling over each other. In that instance, I just thought, this is like a reserve. This is the reserve, these are our members, they're all starving and the government is dropping a piece of bread in. What happens to people who [are starving]? The humanity stuff that we have, whatever the principles are, the seven teachings go completely to the wayside, especially if you have children because the resource, the bread, is a way of survival. So, what do they do? They step over each other to [survive]".[14] [Interviewee 20 - Dual Role]

The analogy describes both a sense of being trapped within the community the way the government uses funding [the resource] to affect the actions and decisions of the local population [the mice]. The interviewee expresses a perception about government funding and how it has influenced the community's loss of humanity, principles and accountability to one another through their desire to survive without the guidance of traditional teachings.

Again, and again, political leaders expressed their lack of trust for the government, citing historic policies that used the scarcity of funding to control and contain the behaviours of community members:

> "I grew up with that dialogue in the house that the government would basically give us scraps of whatever they had to give financially and would only allow us to use it for certain things, so we could only go so far in community development with that." [Interviewee 35 - Political Leader]

The interviewee seems to believe that government funding was deliberately limited to being just enough to sustain their existence, but not enough develop the community. Similarly, others believe

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[14] The participant is referring to the Seven Grandfather Teachings that are part of Anishnaabe culture as guidelines for how an individual should choose to live their life; Wisdom, Love, Respect, Bravery, Honesty, Humility, and Truth (Banai, 1988).

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that fiscal dependency on government funding has been used as a tool to inhibit the development

of Indigenous communities:

> "[Funding] is definitely a tool of colonialism that's used against us. Especially when it comes to that fiscal dependency. If I look at a community like ours and we are dependent on that funding, it is only just enough to sustain us and nothing more, if we don't use the full amount of money it gets taken away. So, if we make more money than we should that's going to get taken away because we're not allowed to have success." [Interviewee 34 - Political Leader]

The response touches on the role of fiscal dependency and how it has become part of the everyday

lives of FN communities. It is described as a necessary condition for the government's continued

control over the lives of Indigenous people:

> "I think that it is reflected in the way that we currently think, specifically in our community right now where we have this idea that the colonizer, isn't necessarily always right, but that they might know what's best for us, that taught dependency and that taught paternalism." [Interviewee 35 - Political Leader]

The quote indicates a belief that fiscal dependency also influences the way community members

think about themselves and about the government. FN communities are taught to believe that the

government knows what is best for them. For these communities, the completion of accountability

reporting requirements becomes a practice of validation:

> "From the very beginning we're expected to fill out forms to validate who we are. In our community, we do it too where we have those bureaucracies that just become a barrier that's put in place by our own people because they were taught that too as a tool of colonialism." [Interviewee 22 - Political Leader]

The demand for reporting leads to the establishment of a local bureaucracy that extends the

government funding agency into the community. The quote portrays an attitude by local political

leaders that bureaucratic administrations in the band office have become a hindrance to community

development, rather than a benefit.

The political leaders who were interviewed in this study expressed views that were entrenched in their perceptions about historic government policies that they associated with paternalistic and assimilationist motives. Hence, their views about the Canadian government and accountability reporting demands were mainly negative. Political leaders tended to view local accountability as a socializing activity and were not in favour of external government demands for reporting. The consensus being that the government had inflicted many historic harms upon the Indigenous population and that the current funding model was perpetuating those harms.

Reflecting, thematically, on participant responses, two main themes emerge in relation to perceptions about accountability and the community's relationship with the federal government. First, participants who perceived accountability in its hierarchical, or individualizing, form expressed institutionalized views about accountability that were consistent with INAC norms and policies.[15] Second, interviewees who perceived accountability in its socializing form tended to question the legitimacy of the Canadian government's authority to place reporting demands on their community. Administrative managers primarily perceived accountability as hierarchical and therefore followed the first theme, while political leaders aligned with the second theme.

The differing perceptions about accountability between managers and political leaders influenced how each group performed accountability with their primary stakeholder groups. Differences in how each group chose to remain accountable resulted in further criticisms of each other's methods and approaches, causing additional workplace tension. In particular, managers expressed concerns about the levels of transparency and accountability that were being performed by political leaders. The competency, training and motivation of political leaders were also

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[15] Indigenous and Northern Affairs Canada (INAC) expresses an institutional priority for accountability and performance measurement focused on results-based accountability, management assessment, transparency and oversight. https://www.aadnc-aandc.gc.ca/eng/1359563189075/1359563255369

criticized by managers. As a result, many managers stated that they knew what was best for the community and that it was up to them, not the political leaders, to take care of the community. The comments made by many of the managers in this study reveal similar attitudes toward polical leaders, as were seen in government agents in the past and are further explored in the next section.

2.6   Manager Attitudes toward Political Leaders

The three preceding sections described how views about accountability differed between managers and political leaders within the research sites. In many instances, managers were critical of their community's political leaders. Criticisms were also expressed by political leaders about managers, however less frequently and with less intensity. This section explores the nature of manager comments about political leaders to help provide a preliminary understanding of the underlying reasons for their comparably negative perceptions of the other.

Manager criticisms of political leaders fell into three main categories; motives, accountability and ethics. The following quote depicts a criticism of motives (i.e. doing it for the compensation), as well as a perceived lack of accountability to the community by political leaders:

> "[Political leaders] only want that [honourarium] every month and
> it's not right. It's not right because they're not looking after the people
> the way they're supposed to, they're just looking after themselves."
> [Interviewee 03 - Manager]

The criticism describes the seemingly selfish behaviour by political leaders, while espousing a higher paternalistic ideal for "looking after the people." The manager is indirectly making the claim that they are driven by higher principles (i.e. not money) and that they care more about the well-being of the community members than the political leaders do. The same manager also spoke about the ability of the Chief and Council to pursue activities that were identified as important to the community, in this case economic development:

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> "…you've got to have the people in there as Chief and Council that want to go in that direction, but you get some that don't want to do a goddamn thing on it." [Interviewee 28 - Manager]

The manager clearly has their own perceptions about the role economic development should play in the community's success. Their response portrays an impression of the Chief and Council that they are not unified or efficient in the ways they lead the community on important issues. An underlying frustration is also apparent in the statement, seeming to compare the actions of the Chief and Council with an ideal of efficiency and performance, in this case relaying a Western view of economic development.

Managers questioned the accountability of the Chief and Council on many occasions, including addressing their perceived inability to act as an objective entity:

> "I hate to say it, but staff knows which Council member to go get the "yes" from. To me that's not right because your Council is a Council, as a whole, so it should be approached to all of them not one singly." [Interviewee 05 - Manager]

The manager describes a situation where one member of Council will ignore their responsibility to the rest of Council by granting requests to staff members without consulting the group. According to the interviewee, such actions negatively impact Council's local function as collective political body. The loss of collective action and transparency amongst themselves may also harm their ability to remain accountable to the government and to their community.

Continuing with accountability, political leaders often took a long time to communicate with local band members who seemed to accept that it takes longer for word to spread and personal interactions to occur. Managers, however, are not afforded the same benefit of the doubt because they must provide thorough and timely accountability reports to government funding agencies. As a result, managers expect the political leaders to operate in the same way when being accountable

to the community. Managers expressed frustration when communicating with political leaders because the process is too slow:

> "The communication is huge thing, a barrier, you have to email and usually you have to Facebook, and it is social media, you have to go through that to get anybody's attention. That's sometimes frustrating because I would rather email you because Facebook is not private and so it would be nice if I could email you but that's not seen as a thing." [Interviewee 12 - Manager]

Tensions arise when managers are confronted with local accountability forms that are based on social interactions because they contradict the hierarchical forms they are used to.

The governance structure on the reserve community also plays a role in how accountability processes are enacted. FN community members cast ballots to elect the Chief and Council every two years, according to INAC rules.[16] By law, the Chief and Council are responsible for oversight of all aspects of the community's operations by providing direction to the administrative managers. Overall, the governance structure contains many areas that do not meet the needs of the community's stakeholders. For instance, the Chief and Council struggle to remain accountable to off-reserve community members because of geographic distance and a reluctance to adopt modern communication tools. Also, the short election cycles limit the ability of any leadership group to implement significant changes before the end of their term. The only true continuity in the band office comes from the administrative managers, who are not bound by fixed terms. Managers expressed how the short election cycle affects how the community is governed and their work roles:

> "A lot of times too, speaking of this last Council that came in, it was a big… it was a huge learning experience for some of them because

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[16] Some communities have been able to enact their own local constitutions that allow changes to the two-year election cycle as long as those changes are ratified by a majority of the reserve's members. The proof of ratification must be supplied to INAC before any electoral modification can occur. One community in this study currently elects leaders for three-year terms.

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it was their first time on Council. It was very, very hard on the staff because now we're getting orders from eight different people… and five of them don't know what they're doing." [Interviewee 11 - Manager]

In this case, the manager is questioning the ability of new Council members to make decisions when they do not understand the scope of their role. Managers also question the Chief and Council election process, suggesting that screening for a minimum level of political knowledge or experience should be in place. The level of experience of new Council members was often and area of contention:

"A lot of them, I don't think, even know what the role of a Councillor is when they first get on Council. It's sad to say but sometimes they don't care to find out and that's a big, big problem. It has settled down pretty well for now, but a new Council comes in March, so we start all over again." [Interviewee 05 - Manager]

In the above quote, the current election process results in Councillors who know very little about how the reserve operates, how funding is distributed and spent or how to deal with government entities. It also questions the motivations of political leaders to learn about what their role entails. As a result, many managers would began counting down to the end of the current election cycle, if they were not happy with the Chief and Council.

Managers also described how political leaders would resist the implementation of any rules or structures within the office that might limit their authority, including any government imposed policies:

"I'm sure [Chief and Council] don't realize that even though they are a First Nation, I hear this over and over again, 'First Nations don't have to follow this, First Nations don't have to follow that and they don't have to do this'." [Interviewee 21 - Manager]

The above quote describes manager perceptions about political leaders as defiant and resistant to the standard rules and regulations of governance that managers believe to be important.

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Managers and staff within each portfolio (i.e. economic development, healthcare, etc.) were responsible for completing their own reports and sending them to the necessary funding agencies. Lower level staff members were usually assisted by the Finance Manager or Band Manager in completing the accounting-based components of their reports. Staff would send their financial information to the Finance Manager or Band Manager to compile the information within accounting statements before including them in the report. Lower level staff were responsible for the narrative portion of their reports, if that was a requirement. Managers ensured that reports within their department complied with the reporting requirements set out by INAC. Finance Managers, in particular, took it upon themselves to monitor every department within the band office to maintain compliance:

> "[My] main role is to do all the accounting of the funding, to aid the other workers, like the head departments, with their budgets. I give them a low-down of where they're at, at different times of the year so they don't over spend and they don't under spend because come March it's not very nice if you've under spent..." [Interviewee 15 - Manager]

The quote describes a sense of control that the interviewee is exerting through the act of reminding departmental staff about budgets and deadlines for their reporting. The manager is acting as an extension of the funding agency, ensuring that reporting is completed on time and on budget. The interviewee also states that staff are more afraid of underspending the year's budget than overspending. This reveals that it is important for the budget to be fully spent to avoid potential funding cuts in the next fiscal period. The budget becomes a major spending control system within the community. Staff are reminded to provide reports to indicate their compliance with certain spending limits that are reinforced by higher level managers, especially Finance Managers.

Managers consistently mentioned concerns that political leaders and other reserve members did not fully understand how the reserve funding system works. In one case Chief and Council had

attempted to spend money before it was approved by INAC. When this happens, it leaves managers with the task of moving money between portfolios and programs to make up the differences and balance the reports. In one case, Chief and Council was attempting to spend money based on a work plan, rather than a budget:

> "[Chief and Council] say 'Oh yeah, we're getting this much money, here's the budget for it'. When I look at it I have to tell them it isn't their budget it's a work plan. A work plan doesn't mean they're getting the money so they can't go spending it, they haven't even got the contract yet!" [Interviewee 14 - Manager]

Managers take it upon themselves to educate political leaders about budgets and the other accounting tools passed down from INAC and other funding agencies. One manager indicated how they ensured reporting requirements were met by keeping track of all the reports from the various department staff, as well as the Chief and Council:

> "So, I kind of have to keep track of when their reports are due so that a reminder can be sent a week before they're due. If they're not asking [about the reports] then I'm reminding." [Interviewee 05 - Manager]

The statement implies that staff and political leaders would fall off budget without guidance from the managers. The interviewee does this by training others on how to complete reports along with reminding them when they are due. The manager's monitoring and taking corrective action against their peers indicates a personal responsibility for the performance of the rest of the office staff. It also demonstrates that managers have a significant amount of organizational power over the actions of the political leaders, who they technically report to. Managers also indicated that they interpret and enforce funding agreements for the political leaders within the band office:

> "I have to wait until I get an actual agreement from [INAC] to see if [Chief and Council] have got the money they requested [in their work plan]. I tell them, 'well, look you guys requested $40,000 for travel, well they're only giving you $20,000 so you better, you

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know, mind your P's and Q's'. I go over it afterward and compare it
with the work plan to see where [INAC] took the money away."
[Interviewee 12 - Manager]

The manager seems to have a high level of influence over how political leaders perceive the

funding process. The manager is a trusted source of knowledge on how to apply for, spend and

report on funds. Managers seem to employ a strategy of "coercive tutelage" (see Dyck, 1991) by

teaching political leaders how to navigate the funding process to ensure that they remain within

the acceptable financial parameters budgeted by INAC.

Managers were also able to reinforce the importance of accountability reporting into each

of their respective departments by emphasizing adherence to budgets:

"I gave them all their own account numbers, and told them 'here you
go, you are now spending your money, so you are now going to
account for it when you spend it.' So, when it comes back to my
office it's all ready to be entered. If it doesn't look right, I will
question them by asking 'are you sure that's how you want to do
it?'" [Interviewee 05 - Manager]

Again, the quotation indicates the level of influence the manager has over the actions of political

leaders as well as the paternal approach they take to ensuring reporting compliance. Managers

work to ensure that the budgetary requirements and reporting requirements set out by funders are

internalized by both staff and political leaders. In the following statement, the manager expresses

some of the frustration they feel when budgetary and reporting requirements are not met:

"It's not like they don't know [their budget] because they've done
the proposal, so they're supposed to know when the proposal is
approved the funders may take stuff out, they may leave stuff as is
but it's up to them to read it after they get it back to find out what
they were given money for." [Interviewee 05 - Manager]

In general, managers expressed attitudes that, on many occasions, political leaders were not

adequately trained for their position. Managers expressed concern that political leaders did not

fully understand how the community office operated, in terms of the internal organizational

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structure or the accountability relationships with external funding agencies. For instance, political leaders were described as not being compliant with the budgetary and reporting requirements of approved proposals. The overarching opinion expressed by managers was that it was up to them to watch over the political leaders to ensure that their actions did not jeopardize the flow of funds into the community. These seemingly paternalistic attitudes are based on good intention, however, they have many similarities to the attitudes of Indian Agents expressed in Brownlie (2003), Satzewich (1997), and Satzewich & Mahood (1995).

2.7   Constructing the "Agent who is Indian"

As an institution, the "Indian Department" has received a lot of criticism for its history of using assimilationist policies and practices to manage Indigenous populations (Brownlie, 2003). A central component of the government's program to manage FN groups were Indian Agents who worked on the front line for the Indian Department for nearly 100 years (Neu & Graham, 2006). As government representatives, Indian Agents were expected to remain loyal and disciplined despite being isolated from their departmental supervisors, often by great geographic distances. As a result, Indian Agents represent a "dark chapter" in the Canadian government's relationship with its Indigenous population (TRCC, 2015). Recently, researchers have begun to look at Indian Agents in different ways by attempting to understand their individual experiences working within a broader institutional structure (Satzewich, 1997). Similarly, the experiences of contemporary FN managers also need to be understood as individuals working within a larger bureaucratic structure.

This section draws upon FN community manager experiences to demonstrate how government funding structures can influence views on accountability and governance. Managers in these FN settings tended to grow up off-reserve, come from mixed race parents and be educated

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in Western institutions. Despite their best intentions, FN managers have become the embedded governmental representatives for funding agencies by acting as contemporary Indian Agents within FN communities. Drawing on a lens of governmentality, this section provides an understanding of how the historical control and containment of Indigenous people, through the use of accounting technologies and accountability demands, has led the "Indian Agent" to become the "Agent who is Indian".

In the context of FN communities in Canada, the governmentality perspective is used to interpret INAC as a "center of calculation" while FN communities are considered "the periphery" or "margins" (Neu, 2000a; 2000b). The Canadian government, as the center of calculation, uses accounting-based "informing" technologies (Neu & Graham, 2006), such as accountability reports, to gather knowledge from distant sites by formulating a "re-presentation" of FN communities.[17] The center of calculation must embed (i.e. implant) agents within FN communities to work on their behalf to reinforce and formalize the norms related to accountability reporting. Neu & Graham (2006, p.66) emphasize that "the technologies of governance require local agents, and these were indeed put in place through the bureaucratic implantation of local Indian Department employees on the reserve."

In contemporary FN communities, managers are responsible for completing accountability reports for funding agencies, thus ensuring the continued flow of funds into the band. As a result, some managers develop close, and often positive relationships, with INAC:

> "Oh [government funding agencies] really help, they really do. The thing is that you've got to ask for it. You can't not do a report because you don't know how to do it, that's not an excuse. Once you ask for the help they're usually right there helping you and they'll walk you right through it step-by-step. 'No, no this is what we're looking for

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[17] Re-presentation refers to the construction, accumulation, and reporting of (numerical) traces (Neu & Graham, 2006).

here, tell us what you did.' They'll give you examples so you know what should be in a certain report." [Interviewee 05 - Manager]

The manager describes INAC as helpful and the process of reporting as straightforward. Managers also stated that they spend much of their time reminding political leaders about the importance of reporting for ensuring the uninterrupted flow of funds. Managers pass on the information they receive from INAC contacts about the how and why to complete accountability reports.

Miller & Rose (1990) find that the formalization of accounting into systems of objective control allows accounting to become an effective tool for legitimizing knowledge. In the research settings, managers seem to legitimate INAC knowledge by passing it onto local political leaders and their constituents as truth, leading community members to perceive the informing technology of accountability reporting as necessary and important. Informing technologies based on accounting and financial information are then seen as producing legitimate knowledge that works on two levels (Neu et al, 2006). On one level, informing technologies affect the social relations and structures of specific settings through "their impact on vocabularies and practices within the field." For instance, compliance to INAC benchmarks and targets must be reported to maintain good standing and avoid sanctions, thus impacting practice within FN sites. On a second level, the process of having to repeatedly meet these targets and benchmarks has the long-term effect of encouraging self-disciplining behaviours among individuals. Foucault (2003) refers to the process of self-disciplining as the "power of the norm". Within FN communities, administrative managers would appear to be the group that would be most impacted by informing technologies.

From their responses, managers in the FN research sites seem to have internalized the instructions they receive from INAC officials. Managers seem to be receptive to INAC policies and practices, indicating a familiarity with and preference for Western accountability practices. Ideologies contained within INAC instructions seem to be internalized by managers before they

are passed onto political leaders and other community members. Managers often cited Indian Act policies to enforce local rules, such as spending limits within their department:

> "That [spending] has to go back to [previous levels] and it has to stay within the frame of INAC guidelines. There's nothing we can do about it, that exceeds [the authority of] Chief and Council because it's INAC policy and it has to be [followed]. Now, we've got a Council member who says, "oh no, well we want to keep [spending at the current level]", "well, where are they going to get the money?"" [Interviewee 28 - Manager]

The manager seems to endorse INAC guidelines, based on the Indian Act, by discussing them as if they are a higher fiscal authority than the local Chief and Council. Such comments show how managers seem to have internalized INAC policies as social norms, enforcing them on behalf of the central authority. The quote also illustrates how governments employ agents to influence local settings from great geographic distances and encourage self-disciplining behaviours.

Central government authorities ensure that norms for financial and social accountability reporting are introduced, understood and implemented using local agents, who work to reinforce social norms (Neu et al., 2006). Foucault (2003) states that the "power of the norm" type surveillance requires very little expenditure by authorities because the "gaze" from peers, outsiders and authorities needs to only be perceived by local individuals to influence their behaviour. In the case of FN communities, managers are perceived as financial and procedural authorities by political leaders and community members, citing their knowledge of the funding system and how to work with funding agencies. Managers use accounting information to satisfy the accountability reporting demands from INAC, running the risk that the accounting representations they create could become internalized as what reality should look like (Rose, 1991). As a result, managers profess the importance of meeting accountability reporting requirements because they feel accounting can represent the reality of life on the reserve. Given their position and influence within

the community, managers become the ideal agent for convincing the rest of the community of the merits of guidelines passed down by INAC and other government agencies.

Norms have the power to affect the actions and attitudes of the individuals who are responsible for reporting. The role of social norms is to create standards and benchmarks that distant others can be measured and judged against for their actions and decisions (Rose, 1991; Webb et al, 2002). Government policies form the basis of these social norms and represent the underlying belief that INAC knows what practices are best for the Indigenous population (Neu & Graham, 2006). Contemporary FN community managers carry out and enforce external accountability reporting without direct governmental intervention because reporting policies have become internalized as a social norm (Neu, 2000a).

Findings also indicate that central government agencies utilize specific paths of knowledge transfer between themselves and disparate FN communities. Local managers receive instructions from regional and district INAC agents which they pass on to local political leaders and community members, essentially acting as extensions of the government. Local practices are affected by accountability reporting demands because the self-disciplining behaviours of local managers. Managers are attempting to create favourable outcomes FN communities within much broader bureaucratic structures that were originally designed to control and contain the Indigenous population.

Managers were usually raised in non-Indigenous households and tended live outside of the reserve communities, limiting their exposure to Indigenous cultural practice and language. Some managers reconnected with their culture and language as part of their work role. Manager responses about their exposure to cultural traditions and language were similar:

> "Native culture? None really. My mother was forced to sell her
> status when she married my father so she washed her hands of the

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[local] Indian government. So, we didn't become status until the 1980s when [Chief and Council] finally said what they did was not right. So, not a whole lot of culture until coming here to work [two] years ago, almost [three] years ago." [Interviewee 05 - Manager]

Managers enforce government accountability reporting locally and do not seem like they would be familiar with cultural forms of accountability that might be taking place in the community. Managers were familiar with a form of accountability that was not the same as what was being practiced within the community. Differences emerge because understandings of accountability are influenced by social context and outsiders will internalized different perceptions than insiders (Dar, 2014). Having spent much of their time outside of the local social space, Indigenous managers are conceptualized as outsiders, preferring Western hierarchical forms of accountability.

As outsiders, managers did not have the same experiences of social, economic and cultural hardship that many of the permanent local residents experienced. They stated that they had heard many stories about the hardships of living on the reserve and expressed desires to improve the lives of community members. For instance, managers described intentions to help FN communities by guiding and assisting individuals:

"Everyone strives to improve the quality of our economy here, to improve our quality of life for everyone. But, how do we engage or involve ourselves in the growth of population in our community? Those are things I think about. You'll hear from different people, I hear it all the time and I don't know if it's because I'm thankful for people who share [information with me], band members who have been band members here for a long time say I'm a smart girl, they say 'we know you know what to do'." [Interviewee 02 - Manager]

The manager describes a strong desire to improve the lives for FN people through economic or increases in the local population base. Paternalism can take many forms, sometimes existing as the good intentions of sincere individuals who want to provide aid, but discount or dismiss the significance of cultural difference (Cosco, 2005). Since managers had very little experience living

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on the reserve and mainly knew about life in the community through an outsider's perspective, they seem to misunderstand the significance of local forms of accountability.

The accountability relationship between the federal government and FN communities in Canada contains the characteristics of persisting colonial paternalism (Neu, 2000a; Cosco, 2005). In fact, many Indigenous and cultural scholars describe the current Canadian context as "neo-colonial" rather than "post-colonial" (McLeod, 2010). One political leader portrayed the current form of colonialism as a continuation of past forms:

> "But even if you look at the history of colonialism, it's the same kind of colonialism except that it's taking different forms. So, whether it's the initial trading with the Cours de Bois, where we were taken advantage of, whether it was treaty signing or residential schools or the sixties scoop or the millennial scoop or the current foster system. It's all about removing a generation so you have a cut-off but then only sustaining the remaining generation just enough." [Interviewee 34 - Political Leader]

According to the interviewee, they feel that colonial systems persist within current government policies and practices. They argue that the goal of current government practices is "removing a generation", thereby increasing the possibility of the full assimilation of Indigenous people into Canadian society. A practice like accountability reporting is one way that current governments continue to control and contain Indigenous populations, also increasing the possibilities for assimilation (Neu, 2000b).

Financial accountability reporting by FN communities portrays the characteristics of an abstract representation that is being used as a means of containment and control (Neu, 1999). Since the colonizer holds the position of power in any colonial reality (Boehmer, 2005; Childs & Williams, 1997) and funding agencies hold the position of power in current accountability relationships with FN communities (Neu & Graham, 2004), the description of the relationship as neo-colonial is valid. The Canadian government has the privilege of demanding accounts as "re-

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presentations" of these communities along with instilling norms, indicating a persistence of colonial practices (Neu & Heincke, 2004). By being subjected to and subjugated by an accountability gaze, the Indigenous community is subsequently objectified through an accounting report created by a form of representative discourse (Neu, 2000a).

The accounts created by FN communities in Canada are expected to be concise and quantitatively representative of conditions in practice (Neu & Greer, 2009). The government's reporting relationship with FN communities in Canada could be said to represent a persisting colonial discourse delivered through accounting mechanisms (i.e. accountability reports) (Neu & Graham, 2004). Neo-colonial governments rely on the relentless demand for information and the acknowledgement and response of neo-colonized communities to those demands to maintain their control and containment of those populations (Featherstone, 2005). The array of information provided in these reports allows the government to gather knowledge about the distant other through the informing technology of accounting (Neu, 2000a; Neu & Graham, 2004).

The neo-colonial structure of funding and reporting within FN communities has been established for many decades. Each manager works within a robust bureaucracy where their own beliefs, intentions, and values are subordinated to the pre-existing system of responsibility that bounds them (Dyck, 1991; 1997). As a result, FN managers find themselves in the unintended position of government agents, working within a neo-colonial funding system that is beyond their individual influence or control.

2.8   Concluding Remarks

Indigenous reserve communities are characterized by a large imbalance of power between their residents and the federal government which has shaped their history and development (Neu,

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2000a). As seen through firsthand accounts, administrative workers within FN community offices are subjected to a Western form of accountability discourse through the continuous demand for financial reporting (Neu, 1999). As a result, Indigenous managers have developed expertise of the techniques imposed on them by colonial governments and at using them efficiently within their community context. According to a perspective put forth by Ashcroft (2001), acquiring expertise amongst oppressed groups is a transformational adaptation that becomes a possible means for social resistance. Unfortunately, formidable institutional barriers have hindered the ability of Indigenous populations in Canada to resist (Alfred, 2009; Dickason & McNab, 2009; TRCC, 2015).

Interest in the internal management and governance of FN communities in Canada has reached new heights in recent years. Governance issues such as transparency, self-government and accountability are being frequently discussed by the national media and within academia. However, a better understanding of how these issues are perceived within FN communities needs to be built. The governance and accountability processes that exist within contemporary FN community band offices have not been widely reported on. The aim of this paper is to shed light on perceptions about external demands for accountability from the individuals who live and work within FN communities in the Canadian context. The findings draw out substantial differences between the views of managers and political leaders about accountability reporting and the community's relationship with the federal government. Drawing on Roberts (1991), the possibilities of accountability frame manager views about accountability as hierarchical while political leaders seem to recognize accountability in its socializing form.

A deeper analysis of the qualitative data finds that managers possess specific attitudes about the community and political leaders that contain paternalistic tendencies. Managers were critical

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of the ways that political leaders were accountability with members of the local community, stating their own intentions to "take care" of both the political leaders and community members. Manager intentions seem to arise from a sense of personal responsibility for protecting the lives of community members, which is consistent with the documented attitudes of Indian Agents in the past (Satzewich, 1997). Those agents viewed the reserve population as "their Indians" and, as with contemporary managers, tended to take a protective or parental view of their relationship with local political leaders and community members (Satzewich, 1997). A common attitude among contemporary managers and past Indian Agents includes their feelings of responsibility for solving issues on behalf of the community population, rather than promoting locally sourced solutions.

Managers held specific views about accountability that differed with the views of political leaders and led to organizational tension between the two groups. Managers favoured a Western hierarchical form of accountability while political leaders preferred a socializing form. Although multiple forms of accountability can exist within FN contexts, (see Cosco, 2005), managers pushed the use of hierarchical forms to meet the requirements of funding agencies. Political leaders resisted the legitimacy of the accountability reporting demands from government agencies, emphasizing the importance of socializing forms of accountability within the local community. Managers also verbalized their lack of confidence in the motivation, accountability and ethical practices of political leaders, pushing for a more paternalistic micro-management of them. Some political leaders, on the other hand, viewed managers as extensions of the federal government bureaucracy and as hindrances to community development.

The attitudes of managers toward political leaders and the community seemed to be protective in nature. The majority of managers were not raised in reserve communities and had only recently rediscovered their Indigenous cultural backgrounds. After being raised in a society

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where FN practices and belief systems were marginalized, many managers stated their intentions to help improve the lives of FN communities through their work. However, managers seemed to find it difficult to look past the perceptions about Indigenous communities they had been raised with. A common outcome of colonialism is that individuals learn to view themselves and their heritage negatively, adopting the views of the oppressor (Bhabha, 1994). Managers seem to demonstrate a cultural contradiction by ensuring the persistence of a funding system that appears to use them as agents acting on behalf of the government. Further analysis of the implications of a colonial history on individuals who seem to be stuck between two worlds using postcolonial theory as an interpretive lens, provides potential for future research.

Postcolonial theory, a.k.a. Postcolonialism, is a relatively new field of study that contains a multitude of perspectives on the impact of colonization on subjugated societies and individuals (Childs & Williams, 1997). It is concerned with illuminating the historical objectification, oppression and exploitation of individuals in the broader society during colonial times (Long & Mills, 2008). The origins of Postcolonialism belong to literary critique and the analysis of writing, however, it has recently been drawn on to help understand real cultural outcomes in previously colonized spaces (Ashcroft, 2001; Featherstone, 2005; Huggan, 2008). In future research of the intersection between accounting and Indigenous populations, Postcolonialism has the potential to provide new perspectives and understanding about how colonial legacies manifest themselves within contemporary neo-colonial settings. Utilizing a Postcolonial perspective in the Indigenous context in Canada may help understand the lasting cultural impacts of colonialism within current government systems of control. By considering perspectives of the Indigenous populations, Postcolonialism would also answer calls by previous accounting researchers, such as Buhr (2011; 2012), for a more accurate representation of Indigenous agency.

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Overall, this paper demonstrates that research focusing on the accountability in Indigenous settings has been increasing (Buhr, 2011; 2012) and has many opportunities for future contributions. According to Buhr (2011), only two of the articles in the Indigenous genre of accounting research focus on accountability practices (Chew & Greer, 1997; Jacobs, 2000) while three others adopt accountability themes as part of their analysis (Holmes, Welch & Knudson, 2005; Neu, 2000b; Oakes & Young, 2010). As a result, a potential exists for future contributions that focus on accountability practices within Indigenous communities. The hope for the current paper is that by exposing the tensions that exist within FN communities a better understanding of the sources of these tensions may be garnered. Tensions and disagreements can only be resolved through informed and meaningful conversation about the issues and the goal of any current research investigating the internal governance processes of FN communities should be to start that conversation.

Table 2.1: Interviewee Details by Research Site

Interview #	Primary Role	Gender	Raised on Reserve?	Lives on Reserve?	Education	Parents	Length (min)
Site A							
01	Other	F	OFF	OFF	HS	M	59
02	Manager	F	OFF	OFF	BA	M	68
03	Manager	F	OFF	OFF	CD	M	39
04	Other	F	ON	ON	HS	F	49
05	Manager	F	OFF	OFF	CD	M	70
07	Political Leader	F	OFF	ON	CD	M	45
08	Dual	F	ON	ON	CD	F	60
16	Political Leader	M	ON	ON	HS	F	60
17	Dual	F	ON	ON	BA	F	75
18	Political Leader	M	ON	ON	HS	M	130
28	Manager	F	OFF	OFF	BA	M	60
29	Political Leader	F	OFF	ON	BA	M	140
Site B							
09	Manager	F	ON	ON	CD	F	84
11	Manager	F	OFF	ON	BA	M	70
12	Manager	F	OFF	ON	BA	M	72
13	Other	F	OFF	ON	HS	M	72
19	Political Leader	M	ON	ON	HS	F	33
20	Dual	F	OFF	ON	BA	M	139
21	Manager	F	OFF	ON	CD	M	77
34	Political Leader	M	ON	OFF	CD	F	72
35	Political Leader	F	ON	OFF	HS	F	72
Site C							
14	Manager	F	ON	OFF	BA	M	96
15	Manager	F	ON	ON	CD	M	95
23	Manager	F	ON	ON	BA	F	83
22	Political Leader	F	ON	ON	CD	M	112
24	Political Leader	F	ON	ON	HS	F	79
Site D							
26	Manager	M	OFF	OFF	BA	M	74
27	Dual	F	ON	OFF	BA	F	78
30	Manager	F	OFF	OFF	BA	M	44
31	Manager	F	OFF	OFF	CD	M	62
32	Manager	M	OFF	OFF	BA	M	65
Non-Site Specific							
06	Manager	F	OFF	OFF	CD	N	53
10	Manager	F	OFF	OFF	CD	N	65
25	Other	M	ON	OFF	CD	F	55
33	Other	M	OFF	OFF	BA	N	141

Note: Gender (M=Male, F=Female), Reserve Status refers to ON reserve or OFF reserve, Education (HS=High School or less, CD=College Diploma, BA=University Degree or higher), Parents (M=mixed, F=Fully Indigenous, N=Non-Indigenous).

Table 2.2: Primary Participant Roles by Research Site

Site	Participants	Political Leaders	Managers	Dual Roles**	Other
A	12	4	4	2	2
B	9*	3	4	1	1
C	5	2	3	0	0
D	5	0	4	1	0
Other	4	0	2	0	2
Total	**35**	**9**	**17**	**4**	**5**

Notes:

* Two individuals were interviewed at the same time

** Dual Roles include those who are a political leader and manager
  simultaneously

Table 2.3: Interviewee Characteristics by Role

Primary Role	Total	Primarily Raised On the Reserve	Primarily Raised Off the Reserve	Currently Lives On the Reserve	Currently Lives Off the Reserve	Highest Level of Education High School (or less)	Highest Level of Education College Diploma	Highest Level of Education University Degree	Parental Status Non	Parental Status Mixed	Parental Status Full
Managers	17	2	15	6	11	0	8	9	2	13	2
Political Leaders	9	7	2	6	3	5	3	1	0	4	5
Dual Role	4	4	0	4	0	0	1	3	0	1	3
Other	5	1	4	0	5	3	1	1	1	2	2
Total	**35**	**14**	**21**	**16**	**19**	**8**	**13**	**14**	**3**	**20**	**12**

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Table 2.4: General Interview Instrument

Part 1: General Questions

1. Tell me about your background.
The first question established a baseline of trust with the individual as well as attempting to understand their personal history to analyze how it might influence their current worldviews.
Follow-up questions (if not covered in their response):
- Where were you born?
- Where did you live growing up?
- How was family life while living at home?
- How do you self-identify?
- What is your educational background?
- What is your work history?
- What is your current family life like?

2. Describe your role here in the community.
This question established the person's role in the community to determine which questions would be appropriate for them.
Follow-up questions (if not covered in their response):
- What specific tasks do you perform in your role?
- Describe how you got this role?
- What responsibilities do you have and to whom?
- Who do you provide reports to?
- How is accounting used in your role?

3. Tell me about the role culture plays in this community.
This question hoped to draw out the individual's views on indigenous culture and the role is has in the community and on themselves.
Follow-up questions (if not covered in their response):
- How does culture influence you?
- How does it influence the day-to-day lives of individuals?
- What cultural norms are followed most?
- What influence does culture have on the actions of the community government?
- What role does culture play in business interactions with external stakeholders?

4. Tell me what you think of when you hear the terms "indigenous", "native" or "aboriginal".
The preceding question looked to establish the participant's awareness of indigenous issues outside the community and their perception of how Indigenous people are viewed.
Follow-up questions (if not covered in their response):
- Where do you feel these views have come from?
- Where else have you heard these terms?
- How do you feel indigenous people are perceived in Canada?
- What are the indigenous beliefs or attributes you value most?

5. Talk about the relationship between the government of Canada and this community.

This question hoped to establish the participant's understanding of the relationship between the Canadian government and the First Nations community. I hoped to find out what their feelings are on self-government and federalism as well.

Follow-up questions (if not covered in their response):
- How does the funding and reporting system work?
- Do you feel communities need more independence?
- What influence do funding agencies have on decision-making locally?
- How do you feel about the government of Canada?
- What perceptions does the government of Canada have about Indigenous communities?

6. What does the phrase "giving an account" mean to you?
This question hoped to find out what the individual's view on what giving an account is and what it meant to them, other individuals and the band office.
Follow-up questions (if not covered in their response):
- What about when you personally give an account?
- What about when the band office gives an account?
- Who does the band office give accounts to?
- Is it possible to give a full account? Why or why not?

7. Is there anything else that I haven't asked you about that you feel I should know?
This question hoped to get at any pressing issues that the interviewee hoped to talk about but never had the opportunity.

Follow-up questions sought to probe deeper into any new topic they discuss that is relevant to the research. I made statements such as "That's very interesting, tell me more." or "What would be an example of that?"

Part 2: Category Specific Inquiries
Research site #1 contains four categories of potential interview participants. Questions for each of these categories are listed below:

Category Interview Questions #1: Political Leaders
The role of these questions is to dig deeper into the accountability relationship that elected band Councillors have with the local community and with other stakeholders. This shed light on local governance mechanisms and how external accountabilities influence them.

Tell me about how the local government operates.
Follow-up questions (if not covered in their response):
- How do community elections work?
- How might an indigenous process be different?
- In what ways do Council members stay accountable to the community?
- Who else are Councillors accountable to?
- What are the tensions that exist between different accountabilities?
- What are your thoughts on self-government?
- What influence does the Canadian government have on local government practices?

Category Interview Questions #2: Band Officers

These questions focus on the reporting mechanisms that exist within the band office between administrative departments and stakeholders. The hope was to build an understanding of how reporting, budgets and norms are perceived by these managers and what impact they have on decision making.

Tell me about the community's reporting requirements.

Follow-up questions (if not covered in their response):

- What is fiscal year end like, in the office?
- What are your thoughts on the level of reporting produced for the government?
- What are your thoughts on the content of the reports?
- Describe how you experience reporting in your role?
- How does government reporting influence decision-making and actions locally?
- Who all is each department accountable to?
- If you could change the way reporting is done, how would you do it

Category Interview Questions #3: Community Members

Community members seemed to have a lot of experience being involved in the local governance practices. The hope was that these questions will dig deeper into how they perceive the local government, governance practices and the role of external reporting.

Talk about your experiences as a community member here. What is it like?

Follow-up questions (if not covered in their response):

- How has the band Council been accountable to you?
- Is the local government doing a good job? Why or why not?
- Would you change the governance practices in this community? How?
- What do you feel the role of the Canadian government should be?
- What should the level of reporting be between the community and the government?
- What should outsiders be aware of regarding the local governance practices?

Chapter 3 - The Funding of First Nations: A Social Hierarchy Approach

3.1   Introduction

Current federal government spending on Indigenous programs and services in Canada exceeds $11 billion annually, accounting for 3.7% of the country's total annual budget.[18] Expenditures in this area are projected to increase by 27% before the end of 2022, as the cost and complexity of supporting the Indigenous population continues to rise. Despite the high costs to the government and increasing public interest, only a handful of scholars have sought to understand the current fiscal relationship between the Canadian government and Indigenous recipient organizations from an accounting perspective (Baker & Schneider, 2015; Buhr, 2011). The current study addresses this paucity in accounting scholarship by seeking an understanding of the role of budgeting within contemporary government funding models for Indigenous transfer payment recipients.

Historically, accounting has long played a significant role in the construction and implementation of government policies for Indigenous populations in Canada (Neu & Graham, 2004). In the early 19th century, accounting techniques were used by the colonial government to manage treaty provisions, budget the distribution of "presents" and advantage themselves in land transactions with Indigenous groups (Neu, 2000a). Following the Bagot Commission (1842-1844), the education, civilizing and assimilation of Indigenous peoples became top priorities for British

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North America.[19] In the decades following 1844, government agents were dispatched to Indigenous reserve communities to manage local populations and to ensure government policies were being implemented as intended (Miller, 2000). The Indian Department, as it was known, directed its agents to exercise fiscal restraint, accountability and operational efficiency, as they oversaw each community's affairs (Neu & Graham, 2004). The basic structures, rules and directives established by government bureaucrats of the time, are still present within current governmental funding agreements with Indigenous recipient groups (Baker & Schneider, 2015).

Accounting research on Indigenous issues in Canada has primarily focused on the historic outcomes of financial accounting use upon Indigenous populations (Buhr, 2011). Studies have demonstrated how accounting and accountability mechanisms allowed early colonial governments to translate abstract ideals into tangible practices in distant reserve sites (Neu, 1999; 2000a; 2000b). The existing research has also shown the language of accounting as the means by which colonial governments gathered knowledge about Indigenous populations, i.e. through their representations in accounting reports (Neu & Graham, 2004; 2006, Neu & Heincke, 2004). Overall, accounting and accountability mechanisms have been interpreted as tools, used by historic colonial governments, to draw knowledge from distant sites and to distribute and implement policies. Only a few studies have sought to understand the role of management accounting techniques, such as budgeting, within Indigenous settings (Davie, 2005; Jayasinghe & Thomas, 2009). I was unable to find any published empirical accounting study on the role of management accounting within the context of the Canadian government's funding approach for Indigenous populations. The lack of

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[19] Recommendations from the Bagot Commission Report in 1844 included increased government control over the lives of reserve populations by restricting "presents" to registered Indians only and tightening controls of treaty annuity distributions. It also recommended the use of boarding schools, rather than day schools, as a more effective means for educating the Indian population. (Miller, 2000).

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academic research on this topic is surprising, given the amount of annual government investment and public interest in issues relating to funding for the Canadian Indigenous population.

Indigenous and Northern Affairs Canada (INAC) is the federal department that oversees the Grants and Contributions (G&C) program for funding Indigenous populations which distributes over $6.3 billion in payments each year (AANDC, 2015).[20] The G&C program provides funding for most core programs and services administered by recipients, including education, elections, administration and infrastructure (AANDC, 2015).[21] FN communities vary, however, according to the proportion that INAC funding contributes to their overall annual revenue. For instance, further north communities have limited access to alternative sources of funding and are, therefore, more dependent on government transfer payments as a source of revenue. The greater the dependency on government funding for sustaining community operations, the more important it becomes to remain compliant with budgetary and reporting requirements (Helin, 2009).

FN communities and organizations have multiple stakeholders that they need to be accountable to including their members, business partners, banks and other levels of government (CICA, 2008). Their accountability relationship with INAC, however, is perceived as the most onerous and burdensome by many Indigenous communities, especially those with limited resources (Auditor General, 2002; 2011). Cultural and contextual notions of accountability and transparency also seem to be omitted from INAC's recipient performance and risk evaluations (see also, Chapter 2).[22] FN recipient communities and non-community organizations receive similar accountability treatments from INAC, regardless of differences in revenue, resources or context.

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[20] INAC is the primary funding source for most First Nations community programs, aside from healthcare.
[21] The use of the term "recipient" here refers to the collective population of a First Nations community or incorporated Tribal Council that receive INAC funding.
[22] Indigenous and Northern Affairs Canada (February 10, 2014). General Assessment. Accessed August 26, 2017 at https://www.aadnc-aandc.gc.ca/eng/1322761862008/1322762014207

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Documenting the secondary effects of having standardized funding agreement policies imposed on various Indigenous recipient contexts, has the potential to better our understanding of the overall fiscal relationship between the two groups.

The current study seeks to understand the budgeting portion of funding agreements that currently exist between INAC, as the primary government funding agency, and Indigenous recipient organizations. I chose to focus on budgeting because, as a management accounting process, it provides an opportunity for funders to affect the behaviours and ideologies of individuals within the recipient group (Covaleski & Dirsmith, 1986; 1988). Budgeting also features prominently in the formulation and monitoring of federal government funding agreements with Indigenous populations. I employ a field study approach to collect qualitative data directly from individual participants in each research site. I employ an interpretive methodology to provide insight and to build an understanding of how external budgeting processes affect Indigenous organizational contexts, at the micro level. The primary investigation takes place across four research sites; three FN communities and one Tribal Council. Each of the chosen research sites receives material amounts of core funding transfer payments from INAC each year. The funds are used to deliver local programs, cover administrative costs, hold elections and provide a variety of social services. The analytical emphasis for this study is on making sense of how individuals, within each of the recipient sites, perceive the imposition of budgeting controls and what effects those perceptions have on their subsequent ideologies and behaviours.

I selected Social Dominance Theory (SDT) as the interpretive lens for making sense of the secondary social and cultural effects that emerge throughout the fiscal relationship between INAC and Indigenous groups. The use of a model or framework, such as SDT, as an interpretive lens, is not a new concept in the accounting and organizational literatures (see Goddard, 1999), although

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it is rarely used. SDT has not been widely used in the investigation of relationships of power within organizations, such as those within the research sites, primarily due to its perceived limitation as a societal level, intergroup application (Aiello, Pratto & Pierro, 2013). Since 2006, only 16 empirical studies have employed SDT in organizational settings (Sidanius et al, 2016), and none were specifically concerned with accounting issues. Similar to the relationship between INAC and Indigenous groups that I am studying here, Aiello et al (2013) argue that SDT has the unique ability to integrate perspectives on intergroup relationships of power at the societal level with interpersonal authority structures at the organizational level. The ability to integrate macro and micro level intergroup relationships makes SDT uniquely positioned as an appropriate theoretical lens for this study. SDT provides a means for understanding how societal-level relationships between Indigenous and non-Indigenous populations might manifest themselves within the local-level organizational settings of INAC funded FN sites.

The relationship between INAC and Indigenous recipients presents similar characteristics to other funder-fundee hierarchical relationships. Indigenous recipients receive, and account for, funds in much the same ways as other publicly funded institutions, such as public hospitals and schools (CICA, 2008). Publicly funded institutions share, what Hyvönen & Järvinen (2006) refer to as, "ideals concerning the purpose, function and governability of tax-funded organizations" (p. 4). The Canadian government standardizes the treatment of all organizations that receive public funds, providing no exceptions to the accountability requirements (Baker & Schneider, 2015). In other ways, Indigenous communities and Tribal Councils seem to resemble an extension of the administrative bureaucracies of the Canadian federal government, as seen in other local municipal governments. Indigenous organizations also have a representative political governance body and

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maintain many of the standard community programs and services one would expect in a municipality (Dickason & McNab, 2009).

Despite their similarities, the INAC-Indigenous recipient relationship differs from other organizational settings because disciplinary structures extend well beyond the work environment, both socially and historically (CICA, 2008). Various sources have observed that the current social, political and cultural status of Indigenous groups in Canada is the result of a history of imperialism and colonial rule (Dickason & McNab, 2009; RCAP, 1999; TRCC, 2015). As a consequence, Indigenous funding recipients are subject to organizational authority structures established through INAC's funding agreements (AANDC, 2013; 2015). SDT provides a means for understanding how society level relationships of power are employed within institutions to enhance existing social hierarchies locally (Aiello et al, 2013).

In general, the level of social inequality between any two groups results from the aggregation of hierarchy enhancing and hierarchy attenuating forces acting upon, and on behalf of, each group (Sidanius et al, 2016). At the societal (i.e. macro) level, the position of Indigenous groups is low in the social hierarchy and is determined by hierarchy enhancing mechanisms that favour those groups that hold the highest positions in the hierarchy (Sidanius & Pratto, 1999). At the institutional level, INAC maintains a position of power over Indigenous recipients through organizational controls that are enforced through funding agreements.

Among the advantages of deploying SDT as a theoretical lens is that the theory, on the surface, captures issues that are focal to the INAC-Indigenous context. SDT posits that the dominant group, in any social hierarchy, maintains or enhances its social position through the policies, rules and actions it defines (Sidanius et al, 2016). The goal of such activities being an increased level of social inequality between themselves and subordinate groups, which is also

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referred to as hierarchy enhancement (Pratto et al, 2006). SDT proposes, however, that the actions of the dominant group are not enough to produce and maintain long-term, stable social hierarchies on their own (Sidanius & Pratto, 1999; 2011). The SDT concept of behavioural asymmetry provides insights into the appearance of cooperation, by members of subordinate groups, with the systems and structures that oppress them (Sidanius, 1993). SDT also provides insight into how group-based social hierarchies achieve their stability over long periods of time.

In the four research settings I visit, Indigenous interviewees describe how they actively cooperate with government funding agencies by meeting the requirements of their funding agreements. When questioned further, individuals state that any challenge to INAC's funding agreement rules was not worth the risk of losing core funding. Despite their reluctance, Indigenous individuals within the research sites felt they had little choice but to cooperate, or else risk funding disruption or termination. These findings align with the SDT position that members of subordinate groups must cooperate with the systems and structures that maintain existing social hierarchies. Within the INAC-Indigenous relationship, the cooperation of Indigenous group members is a requirement of existing social hierarchies remaining stable and sustaining INAC's higher position within them.

Unexpectedly, the fear of funding reprisal from INAC did not deter some Indigenous individuals within the research sites from performing small, measured acts of defiance. Some Indigenous participants describe how they occasionally choose to perform small subversive acts against INAC and the requirements of the federal funding agreement. Specifically, these participants state that they use accounting techniques to exert their individual agency. Unlike other accounting research on Indigenous settings, this paper answers calls by Buhr (2011) for accounting research that demonstrates the individual agency of Indigenous actors. This paper also extends the

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accounting literature on the emancipatory potential of accounting practices for subordinated groups (Alawattage & Wickramasinghe, 2009a; 2009b; Neu & Heincke, 2004), by demonstrating the use of accounting for acts of subversion and resistance among individual members of the Indigenous recipient groups.

The paper begins with a review of the management accounting literature focused on budgeting in the public-sector areas of healthcare, education and local government. Next, an overview of the theoretical lens, Social Dominance Theory (SDT), is provided, followed by a section describing the research setting and methods employed. An analysis section follows, providing an initial interpretation of the empirical information gathered. A discussion section further interprets and contextualizes the information before the paper concludes with several remarks on the potential expansion of this research study.

3.2   Literature Review

The complexity and importance of budgets have made them an extensively researched topic within the management control literature (Covaleski et al, 2003). The resulting body of work contains both positivist and non-positivist approaches. [23] In the interest of brevity, Appendices 3A and 3B provide brief overviews of the broader positivist and "alternative" streams of the Management Accounting literature. The following review is limited to budgeting research that is relevant to the current study of contemporary Indigenous settings in Canada.

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[23] Broadbent & Guthrie (1992) refer to "alternative" management accounting research as those studies that mobilize a language to describe accounting that is not typical in the mainstream management accounting literature. Broadbent & Guthrie describe the language as "non-positivist".

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3.2.1 Budgeting in the Public Sector

The literature review begins with an overview of studies on budgeting processes within organizations in the public healthcare, education and local government sectors. Since many Indigenous organizations in Canada are primarily funded through government transfer payments, they are considered a part of the mosaic of public-sector institutions (CICA, 2008).

Budgeting is central to the effective planning, controlling and holding to account of all public-sector organizations and their employees (Johansson & Siverbo, 2014). Put another way, the three primary roles of budgeting processes within the public-sector are allocative, managerial and external accountability (Schick, 2009). The allocative role sets spending amounts prior to each fiscal period, breaking expenditure limits down into specific objectives for the end user (i.e. recipient). The managerial role of budgeting assesses the performance of public-sector managers by comparing their actual expenditures with benchmarks set by the funding agency. Finally, budgeting also plays an external accountability role by providing the necessary information for external stakeholders to hold public administrations accountable for their spending decisions. When effective, the three roles of budgeting can ensure that public-sector organizations are operating efficiently, providing quality services to the public and producing value for taxpayer dollars (Simonet, 2008).[24] Hospitals, public and post-secondary schools, municipal governments, FN governments and Tribal Councils are all examples of Canadian organizations that receive public funds.

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[24] Public-sector reforms occurred in the United States and United Kingdom in the 1980s where public service organizations began to be managed differently. The reforms were designed to improve the operating efficiency of public service organizations by implementing private-sector management tools. Academics referred to the approach as New Public Management (Simonet, 2008).

Organizations that rely on government funding for revenue are subject to specific fiscal constraints and obligations that are associated with accepting public funds (van Helden, 2005). Hence, budgeting studies in public-sector organizations, such as those in healthcare (Hyvönen & Järvinen, 2006; Macinati, 2010; Preston et al, 1992), education (Bourn, 1994; Covaleski & Dirsmith, 1986; 1988; Moll & Hoque, 2011) and local government (Alam, 2015; Goddard, 1999; Jönsson, 1982), have the potential to inform the current study and are included in the following review of the budgeting literature.

3.2.2 Budgeting in the Public Healthcare Sector

Accounting and control in the public healthcare sector has been the subject of several peer-reviewed articles, practice oriented publications and book chapters. Public healthcare budgeting research studies primarily originate from European countries, where not-for-profit hospitals are prevalent and reforms to healthcare delivery have been well-documented (Abernethy et al, 2006). In the 1980s, the healthcare sector across Europe was majority funded by public funds and perceived as an inefficient service area that could benefit from the types of reforms associated with New Public Management (NPM) (Simonet, 2008). Reviews of the NPM literature, however, show that the implementation of NPM approaches in the European healthcare sector have had mixed results in improving the quality of service delivery (Simonet, 2008). When negative outcomes occur, NPM ideologies tend to clash with the healthcare sector's prominent non-profit and social welfare motivations (Järvinen, 2009; Simonet, 2008).

In one Italian study, Macinati (2010) finds that budgeting reforms in public hospitals led to increases in clinician commitment to new organizational objectives related to NPM reforms. Incentive schemes, based on evaluations and rewards, were found to be effective in modifying

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existing clinician behaviours and attitudes within Italian hospitals. In a similar study, Hyvönen & Järvinen (2006) investigate European hospitals operating under managed care systems and find that newly implemented budgeting systems are able to incorporate a combination of new economic ideals and pre-existing contextual habits, thoughts and actions.[25] Both Macinati (2010) and Hyvönen & Järvinen (2006) show that pre-existing social norms and ideologies can persist and are not, necessarily, disruptive to new budgeting practices and reforms. They also provide evidence that externally imposed budgeting reforms have the potential to be adopted by local actors, providing the right incentive schemes are employed by funding agencies.

In the UK, the National Health Service (NHS) is a public healthcare system that has been the research setting for many budgeting studies. For instance, Preston et al (1992) investigate the process where management driven budgeting initiatives become embedded in the social spaces of public hospitals. They find that first iterations of management budgeting initiatives are neither smoothly designed nor effectively implemented. Preston et al (1992) describe newly implemented budgeting and control systems as both fragile and dynamic. Over time, however, these systems grow increasingly robust as they import new economic logics and discourses into the public setting. Jones & Dewing (1997) also focus on the NHS, showing how the decentralization of responsibility from a central authority to local hospital managers can result in the emergence of new forms of management accounting controls. They find that the devolution of responsibility results in central authorities gaining more control over the organizational lives of local hospital managers. Expectations were that central managers would relinquish some their control through the devolution process, however, the opposite occurs. Jones & Dewing (1997) attribute the surprising

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[25] A managed care system is where public municipalities pay hospitals for providing healthcare services according to the amount of care provided.

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increase in central control over the network of NHS hospitals to the strict budgeting requirements that the new budgeting control system imposes.

Overall, the budgeting literature in public healthcare contexts shows the importance of the social setting where management controls are implemented. Each of the cited studies contains elements that inform the study of budgeting within Indigenous settings. For instance, Macinati (2010) shows how local ideologies, that contradict those of the external funding agency, can be overcome with the right evaluation and reward systems. Also, Preston et al (1992) demonstrate how budgeting systems, when implemented in settings that do not align with them ideologically, may be weak at first. However, as time passes, the logics and discourses of the external funding agency gradually become embedded within social fabric of the space. Finally, Jones & Dewing (1997) show how devolution programs do not always produce their intended outcomes, resulting in more control over local operations for central authorities.

3.2.3 Budgeting in the Public Education Sector

Government funding agencies also have a great deal of control over the policies and practices of public institutions of higher education (Bourn & Ezzamel, 1987). As in the public healthcare sector, the relationship between governments and public educational institutions share similar funding dynamics and organizational hierarchies as governments do with FN organizations. For instance, Covaleski & Dirsmith (1988) find that state funding agencies attempt to impose their own interests upon universities through the budgeting process. The budgeting process becomes a means for setting expectations and maintaining the position of power of the government funder. Their study demonstrates how the budgeting dialogue between a university and a state funder, during budgetary negotiations, sets organizational and societal expectations for the recipients. In a

different area of the public education sector, Boland & Pondy (1983; 1986) investigate the attitudes and perceptions of public school board administrators by observing several budgeting meetings. In their two studies, the authors provide a language for describing individual attitudes toward budgeting within the public education sector. The budgeting meetings they attended shed light on contextual perceptions about budgeting that were not solely instrumental or symbolic, but a combination of the two.[26] The findings demonstrate how individuals draw on both natural (symbolic) and rational (instrumental) perspectives for understanding and discussing budget cuts and funding scarcity (Boland & Pondy, 1983).

Focusing on the local leadership, Moll & Hoque (2011) find that a university's central administration will attempt to legitimize the university in the eyes of government funding agencies by implementing broadly reaching budgeting systems. They hope that through the demonstration of sound management abilities and fiscal responsibility they will receive recognition and favourable funding agreements from state funders in the future. As a result, the desire to meet the financial and management expectations of government funding agencies greatly influences the behaviours and attitudes of local university leaders. Similarly, Bourn (1994) shows how funders of higher education in the UK use budgeting processes to influence the behaviours of internal support staff of the university. Bourn (1994) finds that cooperation by local actors is critical when implementing new budgeting systems and controls. Internal staff members act as agents who legitimize the budgeting control systems and its implementation. Both Moll & Hoque (2011) and Bourn (1994) demonstrate that local actors will support the budgeting practices of funding agencies, if they feel they would benefit the whole organization.

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[26] Instrumental approaches align with rational perspectives that focus on analysis, evaluation, data collection and the testing of solutions in a scientific way. Symbolic discussions were associated with natural perspectives and focused on values, personal reflection, outward projections and meanings (Boland & Pondy, 1986).

3.2.4 Budgeting in Local Government

The relationships between government funding agencies and public educational institutions have funding and organizational hierarchies, like those that exist between the government and FN organizations. As a result, the findings of the research studies on budgeting in public institutions contain key takeaways that may inform research in Indigenous settings. First, the budgeting literature in the public education sector shows that budgetary decisions are often made by central, high-level bureaucrats who use opaque, formula-based financial models to distribute public funds (Covaleski & Dirsmith, 1988). Findings also demonstrate the potential for local, internal actors to undermine and disrupt budgeting initiatives, if they choose not to cooperate with the rules imposed by the funding agencies (Bourn, 1994). Finally, the literature also shows that the behaviours and ideologies of local leaders will shift to meet the expectations of funding agencies when the incentives for doing so are high enough (Moll & Hoque, 2011).

In recent years, however, public institutions in healthcare and higher education have begun to limit the ability of centralized government agencies to influence their internal operations (Broadbent & Guthrie, 2008). Publicly funded hospitals and schools have increased their autonomy through the diversification of funding sources (Abernethy et al, 2006). Local municipal governments, on the other hand, are extensions of larger government structures and do not have as many options for exerting their independence. Compared with other publicly funded institutions, FN organizational settings share more structural similarities with local municipal governments. Local municipal governments are a key element of any public-sector service delivery system because they are responsible for the local administration of federal initiatives, services and programs (Alam, 2015). Hence, local governments are potentially important research spaces for

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investigating how budgeting practices might influence the implementation of central government policies at the local level.

In a comprehensive review of the alternative Management Accounting research, Broadbent & Guthrie (2008) located 50 articles within the literature that focus on local level governments. The results show that the political power hierarchy of government allows central governments to maintain control over the budgets, policies and service delivery of local governments. Accounting research on the effects of tight budgetary controls on local governments show detrimental effects on employee motivation and managerial performance (Goddard, 2010). Others, however, have found a positive relationship between increased budgetary control and organizational outcomes (Johansson & Siverbo, 2014; Marginson & Ogden, 2005). For instance, Johansson & Siverbo (2014) find that tight budgetary controls have a positive effect on budgetary compliance in local governments where budgetary turbulence is prevalent.[27] However, in times of moderate or low turbulence, tight budgetary controls seem to have no effect on performance.

From a political perspective, the intention of public funds is to improve the social welfare of citizens and to ensure government policies are implemented (Johansson & Siverbo, 2014). In terms of budgeting, local governments represent a unique context where both the over- and under-spending of budgeted funds are equally frowned upon. A budgeting variance of any kind implies a failure to adequately plan, allocate or control the funding they received (Johansson & Siverbo, 2014). The combination of trust and power are important for influencing individual perceptions about budgeting practices, along with personal beliefs and socially constructed dispositions related to the local context (Goddard, 2004). In turn, the organizational culture of local government plays

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[27] Johansson & Siverbo (2014) define budgetary turbulence as any significant change in the amount of available resources from one year to the next for the local government.

a significant role in how budgeting and management control systems are received (Goddard, 2010). The influence of the local organizational context is especially high when new budgeting initiatives are first implemented. For instance, Jönsson (1982) finds that, in their attempt to solve financial deficiencies, central government agents ignored the importance of irrational contextual behaviours and beliefs amongst organizational members. The budgeting relationship between central and local actors then became confrontational and contentious, negatively impacting the implementation of control systems. When actors in the local setting feel disconnected from the expectations of central authorities, it leads to resistance, disillusionment and a refusal to take responsibility (Jönsson, 1982).

To summarize, budgeting research in the publicly funded contexts of healthcare, education and local government inform the current study of Indigenous settings in at least three ways. First, the budgeting literature in public healthcare contexts have produced many results that have the potential to inform the study of budgeting in Indigenous settings. Each study shows valuable insights, such as how time affects the incubation of budgetary system logics, how devolution programs do not always have the intended outcome and how systemic incentives can overcome the ideological objectives of local members. Second, the budgeting literature in the public education sector demonstrates that contextual perceptions about budgeting are not solely instrumental or symbolic, but a combination of the two (Boland & Pondy, 1983). Other key insights include how local budgetary decisions are often made by central bureaucrats, that internal actors have some power in affecting budgeting initiatives, and that local leaders will shift their own belief systems to meet the expectations of funding agencies. Third, the governance structure and political agenda of municipal governments are similar to those imposed upon FN communities, making many of the research findings applicable to both settings. Some key takeaways include how the

organizational culture of local governments plays a significant role in how budgeting and management controls are received (Goddard, 2010), and how central governments often overlook the importance of contextual behaviours and beliefs (Jönsson, 1982).

Overall, the Indigenous organizational context in Canada, presents a unique research space for investigating relationships between local populations and the federal government. A significant imbalance of power appears to exist between the two groups which is historically documented and presently observable (Neu & Heincke, 2004). According to the Supreme Court of Canada, the relationship between Indigenous populations and the government of Canada is *sui generis*, or special and unique (CICA, 2008). Thus, in considering the theoretical framework I adopt, I need to privilege theories that inform the nature of societal level power, based on historical relationships, interact with local considerations.

3.3   Theoretical Framework

Building an understanding of the relationship between Indigenous groups and the federal government presents unique considerations for selecting a theoretical perspective. Theories that attempt to understand the influence of power within organizations tend to focus on the interpersonal relationship between two or more individuals (Aiello et al, 2013). Such theories categorize relationships of power and power bases within organizations as one of five forms; coercive, referent, expert, reward and legitimate (French, Raven & Cartwright, 1959). For Indigenous organizational settings, however, once individuals step outside the organizational setting, the bases of power within the office are no longer relevant because of their specificity to the work environment. Traditional theories for explaining the role of power within conventional organizational contexts do not extend beyond the work environment to account for the influence

of the broader macro-level (i.e. societal) power relationships that Indigenous populations experience.

Hierarchies of power that exist at the societal level extend beyond those that only influence relationships within an organizational setting (Aiello et al, 2013). Countless groups throughout history have been pushed to the bottom of their society's social hierarchy based on their physical, behavioural or cultural differences (Sidanius & Pratto, 2004). For instance, the Indigenous population in Canada is a group that has endured racism, prejudice, assimilation and cultural genocide at the hands of dominant groups (Neu & Graham, 2004). Any theoretical lens selected to interpret the perceptions of individuals who are part of a subordinated minority group must account for the influence of such positionality.[28] The influence of societal level relations of power between Indigenous and non-Indigenous groups in Canada make it necessary to select a theoretical perspective that integrates both macro- and micro-level social hierarchies.

At the organizational level, the five bases of organizational power outlined by French et al (i.e. coercive, referent, expert, reward and legitimate), are likely represented within the Indigenous settings in this study. For instance, observations suggest that INAC possesses the coercive power to influence the behaviours and beliefs of Indigenous groups through the use of funding agreement rules and policies. Evidence also suggests that INAC uses both referent and expert power to gather and utilize knowledge about distant Indigenous sites. Also, First Nations settings also include over 175 years of broader societal-based racism and assimilation that has only eased in the last 20 to 40 years (TRCC, 2015). Hence, Social Dominance Theory (SDT) was chosen as an interpretive lens for understanding relations of power between Indigenous groups and federal government funding

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[28] Positionality refers to the space that an individual occupies within a social hierarchy and is a product of their identities. Positionality is determined by a grand mosaic of identities and it affects how they perceive their status in the world (James, 2003).

agencies. As such, SDT integrates societal level intergroup power relationships with local interpersonal relationships at organizational level (Aiello et al, 2013). It provides a concise language and structure for the organization and interpretation of participant perceptions about the complex fiscal relationship between the federal government and its Indigenous population. The goal is not to test the empirical information for the presence of a social hierarchy, instead, SDT provides a lens, through which inter-group interactions can be better understood.

3.3.1 The Lens of Social Dominance Theory (SDT)

As a theoretical construction, SDT is a synthesis of previous psychological and sociological theories that explain the nature and dynamics of inter-group relationships within human societies (Sidanius, 1993). The theories that provide the foundation for SDT include perspectives from personality psychology, social psychology and political sociology. SDT focuses on group level interactions, as a way to bridge individual level psychological attitudes and personalities with societal or institutional level structures (Sidanius & Pratto, 1999). The primary focus of SDT is to understand the mechanisms that produce and maintain group-based social hierarchies and how they interact with one another. Sidanius et al (2016, p. 152) provide the following description of the theory:

> "SDT is a multileveled theory that argues that group-based social hierarchy and its hydra-headed manifestations are the result of interactions among several processes operating at different levels of analysis."

The manifestations of group-based social hierarchies mentioned above include items such as intergroup conflict, stereotyping and oppression. The processes that interact to produce and sustain

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social hierarchies include aggregated individual and institutional discrimination, as well as between-group behavioural asymmetries.

SDT is based upon three primary assumptions about the ways societies are structured. First, human societies have a predisposition toward forming group-based social hierarchies. Hegemonic or dominant groups are positioned at the top of the social hierarchy, while subordinated groups are at the bottom. A second assumption of SDT is that arbitrarily defined group systems of social hierarchy are always present in advanced human societies. Socially constructed hierarchies (i.e. based on an arbitrary set of group characteristics) often manifest themselves through conflict and oppression between groups (Sidanius & Pratto, 2012). Finally, a third assumption of SDT is that hierarchy attenuating and hierarchy enhancing forces are constantly influencing the magnitude of social inequality between social groups within any society.

SDT separates social groups according to three categories; age, gender, and, what is referred to as, arbitrary-set. Arbitrary-set groups are based on socially constructed characteristics such as ethnicity, race or cultural identity and are the primary focus of SDT because social hierarchies based on arbitrary-set differences produce many instances of stereotyping and oppression. As Sidanius & Pratto (1999, p. 33) explain:

> "Arbitrary-set groups are socially constructed and highly salient groups based on characteristics such as clan, ethnicity, estate…or any other socially relevant group distinction that the human imagination is capable of constructing."

An individual's group affiliation may be a choice, or it may be assigned by others based on their appearance or behaviour. One's group affiliation often affects their treatment by others:

> "…the achieved component of social status is, to a very significant degree, dependent on the social status and power of one's ascribed group membership" (Sidanius & Pratto, 1999, p. 33).

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The distribution of positive and negative social value determines a group's position within the social hierarchy. Dominant groups receive a disproportionate share of the material and symbolic items that members of a society strive to possess, e.g. fame, fortune, power, etc. (Sidanius et al, 1994). Subordinate groups receive a greater share of the negative social value, such as poverty, addiction, disease, etc. Individuals in subordinated groups have a difficult time gaining positive social value through their own merit and are less likely to be accepted into a dominant group.

Group-based social hierarchies are produced through three processes; aggregated individual discrimination, aggregated institutional discrimination and behavioural asymmetry (Sidanius & Pratto, 1999). Aggregated individual discrimination involves the occurrence of small, singular acts of discrimination by members of one group against members of another group, eventually leading to social inequality through the accumulation of negative social value over time. Aggregated institutional discrimination is similar and refers to the policies, procedures and actions of social institutions that act to disproportionately distribute negative social value to members of a specific group. Behavioural asymmetry refers to the differences in the ways that members of two groups behave. Behavioural differences may be based on social structure, ideology, cultural practices or political systems and are used to legitimize a group's position within the social hierarchy (Sidanius & Pratto, 1999). The effectiveness of these three processes in producing a group-based social hierarchy, however, is dependent upon the function and potency of legitimizing myths.

Myths encompass the attributes and characteristics that members of one group in a society believe to be true about members of other groups. These myths act to legitimate the policies and behaviours that distribute positive or negative social value to societal groups. Sidanius & Pratto, (1999) define legitimizing myths as the:

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"Values, attitudes, beliefs, causal attributions, and ideologies that provide moral and intellectual justification for social practices that either increase, maintain or decrease the level of social inequality among social groups" (p. 104).

Legitimizing myths are socially constructed and measured by their function and potency (Sidanius et al, 2004). The function of a legitimizing myth refers to the direction it affects the social hierarchy. Myths may produce hierarchy enhancing (increase inequality) or hierarchy attenuating (decrease inequality) outcomes. Legitimizing myths that produce greater social inequality between groups include racist, sexist and ethnocentric beliefs about one group by another. Myths that have the opposite effect (i.e. attenuate the hierarchy) include political and justice ideologies that promote social equality, such as Socialism and "the veil of ignorance" (see Rawls, 1971).

The potency of a legitimizing myth refers to the degree it increases or reduces the inequalities of existing social hierarchies. Their potency is a function of four factors; consensuality, embeddedness, certainty and mediational strength (Pratto, Sidanius & Levin, 2006). Consensuality refers to the degree that legitimizing myths are shared by all members of a social system, including both dominant and subordinate groups. Sidanius & Pratto (1999, p. 52) describe hierarchical consensuality as, "the degree of consensus within the social system as to which groups are dominant and which groups are subordinate." The more that members of a society accept the dominant group's myths about members of other social groups, the higher the consensus and the more potent the myth. Embeddedness refers to the level that a legitimizing myth is ingrained in other aspects of an overall society's culture. Sidanius & Pratto (1999) explain how the term "black" may have negative connotations, while "white" may have positive connotations in other areas of the culture. As a result, broad, negative cultural associations with the term "black" allows negative legitimizing myths to be more easily accepted. Certainty of a legitimizing myth describes the level that one group believes that the myth is based in fact. The higher the level of certainty that a myth

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is true, the more potency it has to influence the magnitude of social hierarchies. Finally, the mediational strength of a myth refers to how well it links individual desires about group-based social hierarchies with the actual policies that support those hierarchies. For example, members of a dominant group tend to promote and endorse policies that enhance or maintain their own group's social advantages (Sidanius et al, 2016). Overall, the factors that determine the potency of legitimizing myths are based on the aggregation of individual-level socially constructed beliefs about group-based social hierarchies.

Within systems of social domination, stratification is attained when one group has significantly more symbolic and material power than other groups (Bourdieu, 2001). However, the inequality of power alone does not explain how stability within stratified social systems persists over long periods of time. SDT theorizes that two sets of forces affect the magnitude of inequality between groups at any given time; hierarchy enhancing and hierarchy attenuating (Sidanius & Pratto, 1999). Hierarchy enhancing forces favour the dominant group by justifying the unequal distribution of positive and negative social value. Inequality justification is performed through legitimizing myths about other groups or the policies and rules of societal institutions like banks, legal systems, schools and corporations. Hierarchy attenuating forces act to reduce the level of inequality between groups by either lifting the social status of subordinate groups or destabilizing the position of the dominant group. These forces are act through positive legitimizing myths and other institutional efforts (e.g. civil rights groups).

Behavioural asymmetry is one of the three primary processes that influence the entrenchment of group-based social hierarchies (Sidanius et al, 2016). It is based on the notion that the behaviour of members of different groups is markedly different. SDT suggests that four main differences in behaviour exist and are often great enough to form the basis of policies and actions

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that create social inequality (Pratto et al, 2006). The first type of behavioural asymmetry is referred to as asymmetrical ingroup bias and describes how individuals will tend to favour their own group over other groups (Sidanius & Pratto, 2011). The second type of behavioural asymmetry is referred to as outgroup favouritism where individuals from the subordinate group will display preference for the dominant group. Outgroup favouritism occurs when the level of positive social value possessed by the dominant group is much greater than that of the subordinate group. The third type of behavioural asymmetry is referred to as self-debilitating behaviour and describes situations where members of subordinate groups will partake in the self-destructive behaviours associated with legitimizing myths about their group. Finally, ideological asymmetry describes how an individual's orientation toward social hierarchies, combined with the social ideologies of their ascribed group, will lead to the development of policies that reinforce existing group-based social hierarchies.

According to SDT, control over ideology and what constitutes legitimate social discourse are two of the fundamental ways that dominant groups use to maintain their social advantage (Sidanius & Pratto, 1999; 2012). The exercise of power over ideology and discourse has been a topic of study for many theorists and is known by many names, including the Marxist notion of false consciousness, Mosca's political formula and Gramsci's political hegemony (Sidanius & Pratto, 1999). The underlying principle is that the manipulation of ideology and discourse can influence the social attitudes of members of both the dominant and subordinate groups. Members of both groups become convinced that the hierarchical relationship between their group and others is correct and proper. Members of the dominant group accept legitimizing ideologies about the structure of society because it benefits their own group. What is surprising, however, is that the legitimizing ideologies also become accepted by a significant portion of the subordinate group as

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well. SDT differs from previous theories on the power of ideology and discourse because it suggests that the legitimizing myths that influence social structures do not have to be true, they must only be perceived as true. For example, a meritocracy legitimizes the myth that those who have earned wealth are somehow better members of society than those who have not. The meritocracy's legitimizing myth may not actually be true, however, as long as it is perceived to be true then the poor will see wealthier individuals as better than themselves and outgroup bias will occur.

Legitimizing myths will attempt to highlight any self-destructive behaviours that members of subordinate groups engage in. Recent studies on group-based social hierarchies have shown that members of subordinate groups will engage in behaviours that are detrimental to their own social mobility and, therefore, act to reinforce existing myths. However, studies have also shown that members of outgroups (i.e. subordinated groups) have aversions to engaging with institutions that they associate with dominant groups, such as opening bank accounts (Bertrand, Mullainathan & Shafir, 2006) or applying for social assistance (Currie, 2004). Hall (2012) names other detrimental economic activities engaged in by outgroups, such as signing rent-to-own contracts, frequent lottery ticket purchases and excessive gambling. SDT posits that the behavioural patterns of members of subordinated groups is the product of being at the bottom of society's social hierarchy. In fact, recent evidence suggests that even short periods of membership in a subordinated group, by members of dominant groups, would increase the likelihood of those individuals engaging in behaviours that enhance their own subordination (Sidanius et al, 2016).

This section has provided an overview of the concepts contained within SDT that appear likely to inform the study's analysis. The overarching goal for using SDT is to understand what mechanisms are involved in the production and maintenance of group-based social hierarchies, and

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how they interact with one another (Sidanius, 1993). One of the critical attributes to understand about group-based social inequalities is that they tend to persist over long periods of time at very high levels of stability (Pratto et al, 2006). The actions and policies of dominant groups are a major component of the persistence of social hierarchies, including individual and institutional forms of discrimination and the exercise of power over ideology through the use of legitimizing myths. However, SDT also proposes that the perceptions and behaviours of members within the subordinate group play a role in producing and maintaining group-based social hierarchies. In a sense, the subordinate group buys into the discourse originating from the dominant group. The legitimizing myths become consensual or shared between members of both groups. The notion that members of the subordinate group begin to believe that their place in the hierarchy is justified, although controversial, is important for explaining how social inequalities persist over long periods of time. The fundamental notion is that, in stable social hierarchy systems, the efforts of dominant groups to maintain their position in the social hierarchy is greater than the will of the subordinate group to challenge the status quo (Sidanius et al, 2016).

3.4   The Research Sites

Sites were selected based on a pilot study conducted in 2013. The initial recruitment of participants consisted of personal contacts and members of the research site A (Site A). Between 2013 and 2016, communication with the pilot study participants was maintained and they became the first interviews when field work for the current study began in 2016. The same participants assisted in making connections with additional participants through their contacts in other sites.

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From there, a snowball technique was employed to gain additional referrals to other research sites; Site B, Site C and Site D.[29]

The three community sites are comparable in size, population and annual government transfer payments. They are also comparable to the average FN community in Canada and Ontario in terms of registered population and distribution of membership. Each of these communities is large enough in population and annual budget to require dedicated band administrations and political leadership. Two of the communities in this study, Site A and Site B, are members of a Tribal Council that performs advisory services and takes on some of the administrative burden, especially for Health Canada funding. The third community, Site C, is an independent FN community and does not belong to a Tribal Council. The communities are also relatively geographically isolated from neighbouring communities which increases the possibility that traditional cultural norms might still be present and observable. Site D is a Tribal Council, that represents six communities and nearly 2500 registered members. All four sites have historic relationships with one another through common treaty signings, language, cultural heritage and family lineages.

3.5   The Budgeting Context

Each of the research sites in this study receives funds from multiple federal agencies, however, this section concentrates on the funds they receive from INAC. Currently, INAC provides the bulk of the core funding used by each of the sites for their day-to-day operations. INAC also provides a significant amount of additional funding through proposal-based (i.e. non-core) funding. Historically, INAC has had a long and tumultuous relationship with the country's Indigenous

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[29] Actual names of the research sites are not used to protect the confidentiality and anonymity of participants.

population in terms of funding distribution and community management (Miller, 2000). The section begins with an overview of the General Assessment (GA), a tool used by INAC to determine the financial risk level of a recipient group (e.g. a First Nations (FN) Band). The funding system is then discussed in terms of its budgeting practices, incorporating perceptions about the budgeting process from the study's participants. The section concludes by advancing a summary of the reasons why the SDT based theoretical lens is appropriate for interpreting budgeting practices in Indigenous contexts.

3.5.1 The General Assessment

INAC implemented a tool called the General Assessment (GA) in the fall of 2010. The objective of the GA is to aid in the management of funding agreements and to ensure compliance with the Treasury Board Policy on Transfer Payments (AANDC, 2015). The GA is an annual assessment of a recipient's past financial performance to identify strengths and possible emerging risks. The results of the GA then determine INAC's funding approach for each recipient, including the duration, monitoring and flexibility of each funding agreement. Each recipient group works with INAC officials to complete the GA workbook which includes information on risk factors that are important to INAC. The workbook gathers information on governance, planning, financial management and program management risk factors. Recipient information is compiled and compared to benchmarks before INAC assigns recipient groups a risk level score of "low", "medium", or "high" (AANDC, 2015). Overall, the GA shapes the nature of funding relationships between INAC and FN recipients, including which budgetary controls will be employed.

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3.5.2 Core INAC Funding

Core funding is governed by the National Funding Agreement Model (NFAM) for FN communities and Tribal Councils.[30] Although, FN communities receive funding from a variety of government sources, core annual funding is primarily delivered through INAC and Health Canada. Within INAC core funding amounts are formula driven and calculated using membership population, gender, employment, age and birth and death statistics (INAC, 2017). As a result, recipient bodies have very little input into how budgeted amounts for core funding are calculated. Delivery and monitoring of core funds are determined through a combination of GA based assessed risk and INAC manager discretion (AANDC, 2015). INAC officials, however, may choose to ignore the results of the GA to use the funding approach they deem appropriate. Core funding arrangements have four categories; set contributions, fixed contributions, flexible contributions or block funding (INAC, 2017).[31] Table 3.1 summaries the key elements of each of these arrangements.

Normally, the GA determines how agreements are administered between INAC and its recipient bodies for core funding transfers. The GA risk assessment may affect "the duration of funding agreements, the frequency and type of departmental monitoring activities (and related reporting requirements), the flexibility of the funding arrangement and a recipient's eligibility for certain funding approaches" (AANDC, 2015, p. 1). The higher the score on the GA, the longer the funding agreement, the lower the reporting requirements and the higher the flexibility for moving funds between programs. Block funding agreements have a maximum duration of five years which

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[30] Indigenous and Northern Affairs Canada. (December 15, 2016). National Funding Agreement Models. Retrieved July 23, 2017 from https://www.aadnc-aandc.gc.ca/eng/1322746231896/1322746482555
[31] Grants are also a form of funding arrangement but are used for proposal-based transfers only.

allows recipients to formulate their own budgets each year, take actions to adjust program expenditures according to budgeted amounts and to reduce the frequency of required reporting.[32] However, INAC still has the final approval for recipient body budgets, can modify the reporting frequency at any time and can even refuse to allow recipients to move funds within or between programs despite being in a block funding agreement.[33]

One of the stipulations of the funding agreement model is that FN recipient bodies must produce a budget for each fiscal year of their agreements and that each budget must be made available to all members of the community.[34] The budget for each upcoming fiscal year is assembled by the body's Executive Director, with the aid of the Finance Manager, who gathers financial information for each program's previous funding and expenditure reports. The annual budget is presented to local political leaders and community members by the Executive Director during a scheduled Council meeting for approval. For Tribal Councils, the annual budget is presented to its Board of Directors, which is comprised of the Chiefs of the member communities. Once the budget has been approved by the local leadership, it is forwarded to INAC as proof that the recipient group plans to meet the stipulations of the funding agreement.

The funding arrangement between Site A and INAC is a fixed contribution arrangement where funds are deposited in frequent installments and recipients are restricted when moving funds between programs. The more frequent the installments, the more control INAC can exert through withholding funds. Funding levels for Site A, however, remain consistent throughout the period

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[32] Recently, INAC has proposed extending the maximum block funding agreement from five years to ten years to ease the amount of fiscal constraint on some First Nations recipient communities. Indigenous and Northern Affairs Canada. (2017, December 19). First Nations and Tribal Councils National Funding Agreement Model for 2018-2019. Retrieved February 6, 2018 from: https://www.aadnc-aandc.gc.ca/eng/1322746231896/1322746482555
[33] Indigenous and Northern Affairs Canada. (2016, December 15). First Nations and Tribal Councils National Funding Agreement Model for 2017-2018. Retrieved May 10, 2017, from: https://www.aadnc-aandc.gc.ca/eng/1479906883955/1479906933697
[34] Ibid.

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that detailed financial records are available. Three of the research sites are under a multi-year funding arrangement with INAC (Sites B, C and D). Multi-year, or block funding approaches allow recipients more flexibility in how money is utilized and reduces the number of transfer payment installments processed by INAC (i.e. paying a greater amount of the overall budget up front). Figure 3.1 displays the annual amount of core INAC funding received by Site C between 2008 and 2016 when the field work was conducted, indicating a funding increase each year. Overall, the amount of annual core funds transferred to the three block funded sites rose relatively consistently. The core revenue stream received from INAC was available in the financial reporting of Sites A and C, but not Site B. Annual audited statements showed that total INAC funding represented between a quarter and a third of the overall annual revenue of these two sites. For Site A, INAC transfers represented a slightly lower percentage of revenues, approximately 25 per cent over the same period. For Site C, INAC funding represented 30 to 35 per cent of their overall revenue between 2008 and 2016. INAC funding as a percentage of overall revenue was not reported for Sites B and D.[35]

Figure 3.2 shows the level of INAC funding from 2008 to 2016 for Site A. The large spike in funding in 2012 was due to an increase in infrastructure funding for the community. During that year, Site A managers struggled to spend their funding agreement budgets because they had to spend those additional funds within the year, or return them to INAC. In 2012 Site A was not under a block funding arrangement or else they would have been able to keep any unspent funds and roll them into different programs in subsequent years. Hence, INAC's funding agreement approach for core funding has the potential to play a major role in the financial management of recipient sites.

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[35] Audited financial reports were available for three of the research sites for the periods 2001-02 to 2013-14 from INAC's web site, however, only two communities separated INAC funding from other revenue sources (Site A and C). Financial information from 2013 on was collected from the Finance Managers of each research site.

3.5.3 Non-Core INAC Funding

Unlike core funding, which is formula-based, non-core funding is based on the number of successful proposals a community creates. Proposal-based funding provides the opportunity for communities to vie for funds that INAC has earmarked for specific initiatives. For instance, if INAC determines that more playgrounds are needed in FN communities, they will make a call for proposals to distribute funds for that specific purpose. Proposals require detailed work plans and budgets as part of the application process and, as with core funding, funds are governed by the Treasury Board's Policy on Transfer Payments and its Directive on Transfer Payments (AANDC, 2013). Proposal-based funding is also known as "targeted funding" and represents a variable revenue source for each FN recipient group due to the nature of competitive application processes. With proposal-based funding, communities find it difficult to adequately budget for the variability in awarded amount and approval timing (see Table 3.2 and Figure 3.3).

For successful proposals, the approved budget becomes a binding agreement between the applicant group and the government funding department (i.e. INAC). The INAC funding agreement for each proposal specifies the types expenditures that are eligible to be included in the applicant's budget. Any expenditure may be reviewed by INAC, who reserves the right to deem an expense ineligible at any time, even if it was previously listed as eligible (AANDC, 2013). Proposal agreements contain binding terms and conditions based on the Department of Indian Affairs and Northern Development Act (DIAND) Act of 1985.[36] The work plan and budget created for the proposal application are used, by INAC, as benchmarks for recipient performance

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[36] Department of Indian Affairs and Northern Development Act, R.S.C., 1985, c. I-6. Available at: http://laws-lois.justice.gc.ca/eng/acts/I-6/index.html

measurement and compliance. Each successful proposal application results in additional reporting for the recipient because they become accountable to INAC for each proposal-based expenditure. According to INAC, the frequency of proposal-based reporting will increase if the recipient is not making progress on their work plan or meeting reporting deadlines (AANDC, 2013).

Only Site C provided a breakdown of core versus non-core funding in their publicly available annual reports. According to their financial statements, funding from INAC between 2008 and 2016 was comprised of, approximately, 75% core and 25% non-core funding (see Table 3.2).[37] Figure 3.3 shows the volatility of non-core funding during the reported period for Site C. As a comparison, Figure 3.4 shows Site C's level of core funding over the same period.

The level of non-core funding received depends on the number of successful proposal applications awarded to FN recipient bodies. As a result, communities often budget proposal-based revenue well below what they eventually receive. Table 3.2 displays the budgeted versus actual amounts for core and non-core INAC funding for Site C between 2011 and 2016.[38] As indicated, budgeting for non-core funding amounts led Site C to under-budget by more than $300,000 between 2014 and 2016, indicating that proposal-based funding represents an unpredictable amount when FN groups compile annual budgets. As seen in Site C, recipients do not assume the success of proposal applications and must, therefore, budget their expenditures based on conservative revenue estimates.

Overall, INAC maintains tight controls over the distribution and monitoring of funds for FN recipient groups. As a government agency, INAC must enforce specific rules and policies that allow them to account for the expenditure of public funds, as seen in other public-sector contexts,

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[37] Observations from the other three research sites indicate similar ratios for core versus non-core INAC funding.
[38] Financial budgets between 2011 and 2016 from Site C were the only documents to include core versus non-core budgeted amounts for any of the research sites.

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such as education, healthcare and municipal government. However, the process for determining the nature of funding relationships allows for little input from members of the recipient FN groups, relying instead on INAC's subjective assessment of financial risk. For INAC, funding agreements for First Nations populations become an exercise in mitigating the risk of a poor investments, rather than focusing on positive outcome for recipient groups.

3.6   Research Methods

The current study utilizes an interpretive methodology which, according to Goddard (1999), allows for an understanding of the object under study to emerge from the research process. Goddard also states that frameworks have the potential to be useful when conducting interpretive studies of specific contexts, especially for studies relating to culture. Pre-conceived frameworks provide a means for building understanding by providing the researcher a vocabulary and structure for organizing observations. Indigenous organizations represent complex cultural settings where the use of a pre-constructed theoretical framework may be effective in the organization of and the interpretation of gathered information.

Prior to the beginning of each interview, individuals were asked to read and sign a combined letter of information and consent. The document outlined the purpose and objectives of the study as well at the rights of the individual as a participant in the study. Questions about the document and the study were fielded prior to the start of the interview. To instill trust, the anonymity and confidentiality of the interview process was reiterated for the interviewee and they were told that only the researcher would be transcribing the interview recordings or reviewing the resulting transcripts. Also, it was stressed that no one would be identifiable in the transcripts and

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that the research was bound by the policies of the Queen's University General Research Ethics Board (GREB).

Prior to recording, individuals were asked again if they were comfortable with the interview being recorded, in addition to being stated in the informed consent document. Some interviewees expressed concerns about comments being attributed to them based on the size of the community and closeness of their social relationship with others, therefore, three of the thirty-four interviewees requested to not be recorded. Two interviewees explained that they did not wish to have any of their statements recorded because of the potential political backlash if their statements were somehow traced back to them. One interviewee was concerned that their comments could be potentially harmful to their career and their relationship with others in the office, despite the reassurances of anonymity and confidentiality.

Each interview began with questions about the individual's background and upbringing. Subsequent questioning was reactive to interviewee responses which largely dictated the line of questioning that followed. Interview questions were gradually directed toward budgeting relationships with government funding agencies. The objective of each interview was to allow interviewees to speak freely about each topic and to only guide the conversation when it was necessary to bring the interviewee back from a tangential response. Table 3.3 summarizes the general approach to questioning that was used for each interview and Table 3.4 provides a summary of the interviewees and includes information on their role, gender, where they were raised, where they currently live, education level, parental heritage and the length of their interview. Interviewees are grouped by site, with additional interviewees, not associated with a specific site, are placed under a separate heading in Table 3.4.

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A total of 8 weeks was spent immersed in the field where I spent a great deal of time with administrators, Councillors and members of the community. Site A provided an office to work from, but I also worked from the boardroom or lunch room when a space was not readily available. Site B also provided an office within their main administrative building from which to work. During my time in Site C, I used the community's library as a base of operations. At Site D, I collected observations while I worked in a central and open boardroom. Beyond observations in the office setting, I also participated in additional community meetings and events to garner insight into the social space and to build trust with participants.

Internal documents were only requested from the individuals I interviewed, and I usually waited for them to volunteer access to them. Rarely, and only if I felt the document would be very valuable for the research project, did I specifically request a copy of an internal document. I created field notes each day and summarized them each night. This summarizing included times of critical reflexivity to explore how my worldviews and lived experiences might affect my interpretations of the interview responses and observations I made each day (see Chapter 4 for elaboration on this aspect of the fieldwork). While SDT framework was consistently used as a lens of interpretation, the bulk of the theoretical analysis for this paper was performed after returning from the field.

3.7   Analysis: The Role of Budgets and Budgeting in Group-based Social Inequality

Qualitative evidence is explored as a means for building an understanding of the current funding relationship between INAC and Indigenous groups, from the perspective of a group-based social hierarchy. The theoretical lens of SDT is used to understand the role of budgeting practices within INAC's current Grants and Contributions funding program. The funding relationship is positioned in the analysis as a tool that translates macro-level historic group-based social

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hierarchies to the local, micro-level. The interpretive analysis draws on the perspectives of members of the subordinated population (i.e. Indigenous individuals and groups) to provide their unique understanding on the budgeting relationship between themselves and government, as represented through one major funding agency; INAC. The analysis begins with an account of interviewee experiences with discrimination which establishes their positionality and perspective, as members of the subordinated group. Next, descriptions of budgeting practices in the Indigenous setting are interpreted through SDT's group-based social hierarchy lens. Finally, I attempt to make sense of the behaviours and attitudes described by the interviewees in response to the budgeting process.

3.7.1 Experiences with Institutional Discrimination

According to SDT, institutional forms of discrimination are defined as the rules and procedures of social institutions that distribute negative social value to non-dominant groups and positive social values to dominant groups (Sidanius et al, 1994). Schools, hospitals and municipal governments are examples of social institutions where discriminatory rules, procedures and practices may exist. Instances of institutional discrimination are described by the participants and are included here to sensitize the reader to those factors that may have shaped their worldviews as Indigenous people. Experiences with institutional discrimination also function to assert the interviewee's membership to the subordinate social group. Their personal accounts about discrimination act as sensitizing mechanisms for subsequent descriptions of their contextualized experiences within the settings and with INAC's budgeting process. The aim is to build understanding by making sense of the influences that institutional discrimination has had on the beliefs, perceptions and worldviews of the interviewees.

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3.7.2 Educational Experiences with Discrimination

Individual values, beliefs and worldviews are formed and solidified through our interactions with educational institutions (Miller, 2000; TRCC, 2015). Many Indigenous children have a difficult time succeeding in the Canadian public-school system, especially when compared to the experiences of non-Indigenous children (RCAP, 1996; TRCC, 2015). Interviewees described numerous occasions when they either witnessed or were targeted by acts of discrimination or racism, including times when these acts were carried out by school administrators or teachers. In the following passage, the interviewee compares the experiences of their two children and how they are treated differently in the public school they both attend, one child is visibly Indigenous while the other is not:

> "We had one [child] who is very brown, my other [child] is blond haired and blue eyed and you can see how this one gets treated and how this one gets treated. We could see it from the minute they went into the same school, little black-haired kid with brown skin, little blond-haired kid with white skin… disciplined differently, treated differently, assessed differently, called names differently."
> [Interviewee 32 - Site D]

SDT posits that individuals are treated differently because of their perceived group affiliation. At the societal level, a specific group may be subject to racism, discrimination and prejudice based on characteristics that are arbitrarily chosen by another, more materially and/or politically dominant group (Pratto, Sidanius & Levin, 2006). In the above case, the interviewee attributes the difference in treatment of the "Indigenous" child to their difference in physical appearance (ironically, both children are Indigenous). Physical characteristics are enough for each child to be associated with a different social group; Indigenous or non-Indigenous (i.e. Caucasian). These observations make sense when, by their nature, arbitrary-set group-based social hierarchies are socially constructed

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and the "salient arbitrary-set ingroup-outgroup boundaries" are highly subjective (Sidanius & Pratto, 1999, p. 33).

The aggregation discriminatory experiences, for members of subordinate social groups, can have profound, life altering effects on their choices, perceptions and self-worth. The lasting effects of such experiences may not be confined to the individual who experienced them because the secondary effects of discrimination can last for generations and affect entire social groups (Sidanius & Pratto, 2012). One interviewee explains their father's experiences with institutionalized discrimination as an Indigenous child within the Canadian public-school system:

> "I never was really immersed in our culture. My dad, who's 78 years old now, he did not attend residential school but his culture was still beaten out of him and so he didn't pass it on to us for the same reasons that residential school survivors don't pass it on to their children. He went to day school, he was ridiculed, beaten for being who he was and for trying to speak his language. When he left the community as a teenager he vowed that he would not let his children go through the same thing. He didn't teach us the language, he didn't teach us about the culture and he was embarrassed to be who he was just like every other Indigenous person back in those days."
> [Interviewee 26 - Site D]

The excerpt describes multiple characteristics that affiliated the interviewee's father with the Indigenous population, including trying to speak his language. The aggregation of racist experiences led the interviewee's father to become embarrassed about who he was, seeming to blame himself and his culture for what he had to endure. The feeling of shame toward one's own social group is referred to as "deference" or "outgroup bias". Deference occurs when ingroup favouritism of the dominant group is so strong that members of subordinated groups begin to adopt the same biases as the dominant group (Sidanius & Pratto, 1999). In the above case, the interviewee's father developed strong negative feelings toward his own social group, so much so that he shielded his children from being exposed to it.

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The preceding quotations provide two accounts of experiences with institutional discrimination; the former occurring in a contemporary public-school setting and the latter in the early 1950s. SDT posits that the discriminatory and racist treatment of members of subordinate groups are fed by, what are referred to as, "legitimizing myths". Legitimizing myths consist of the attitudes, values and ideologies of members of a given society, to provide the moral justification for how social value is distributed in their social system (Sidanius & Pratto, 1999). Dominant groups use ideologies, such as those based on racist, sexist, and classist myths, to legitimize their treatment of subordinate groups and to justify their group's position in the social hierarchy (Pratto et al, 2006).

Interviewees also describe the effects of institutional discrimination that is embedded within government policies that negatively affect the Indigenous population. The policies they describe are based on the Indian Act and are administered by INAC. Interviewees spoke about the experiences of their parents and relatives, who had been pushed out of their communities and lost their official status as Indigenous people.[39] For example:

> "When my mom married my dad she lost her status at that time because it was before the certain date so she gave up all her rights. I actually have the card at home. It's a little white card that says that she gives up her rights as an Indian. When I turned 16, that's when I finally got status and my mom got her status back. Of course it affected my children now, I have two girls and they just received their status a couple of years ago. I know I am a Bill C-31, I forget what they are." [Interviewee 21 - Site B][40]

The Indian Act policy to disenfranchise (i.e. remove Indian Status) individuals who married non-Indigenous partners, is just one assimilationist policy, legislated by the Canadian government and

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[39] Individuals who are officially recognized as Indigenous, by the government of Canada, receive a registry number and a card that identifies them as such (Dickason & McNab, 2009).
[40] The Indian Act was amended in 1985, through Bill C-31, to reinstate Indian Status to women who had lost it due to marriage with non-Status individuals (TRCC, 2015).

enforced by INAC (Miller, 2000; RCAP, 1996; TRCC, 2015). The broad removal of Indian Status would have positive outcomes for the government, such as eliminating many historic treaty obligations, shifting responsibility away from the government for the well-being of Indigenous people and reducing the administrative costs associated with INAC (Miller, 2000).[41] However, the Indigenous population that was stripped of status would lose many of the legal rights that have been afforded them by historic agreements and treaties with the government of Canada.

Other interviewees described feelings of shame and embarrassment about their Indigenous heritage, especially during their childhood. Incredibly, for some, their culture was kept a secret from them until they were old enough to discover it for themselves:

> "I was born and raised in [town name] but visited the reserve every weekend. I had no culture at home and not much culture on the reserve, other than fishing and hunting. My grandparents were against traditional ceremony because they were [Roman Catholic], that's why I was baptized. My grandfather, especially, was against it, in particular, the "shaking tent", he was against. I'm not sure if it was the [Catholic] church's influence or not but they would say things like "don't go near that, it's evil"." [Interviewee 03 - Site A]

The excerpt demonstrates another case of outgroup favouritism on behalf of the interviewee's grandparents. Here, the interviewee is able to recount some of the legitimizing myths that their grandparents drew upon to justify their discrimination.

In addition to the instances of institutional discrimination described during interviews, an analysis of INAC documents relating to the General Assessment (GA) process also revealed a possible occurrence of institutionalized discrimination (AANDC, 2013). During an internal audit of the GA process in 2013, auditors found that the funding approaches for FN recipient groups

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[41] A previous attempt to broadly remove Indian Status in 1969 was met with a wave of activism, academic work and favourable court decisions for Indigenous people (Miller, 2000).

who scored well on the GA, did not have their funding approaches adjusted, as they should have been:

> "…the level of recipient risk is not always adequately considered in the establishment and selection of funding approaches and compliance activities within the Department… the opportunity to embed additional flexibility into program management through the introduction of the flexible funding approach, and consideration of block funding for low risk recipients can be better leveraged by the Department." [AANDC, 2013, pp. 4]

According to INAC policy, if a recipient community achieves a high GA score it should result in a more flexible funding approach and more relaxed compliance activities. In the above statement, however, auditors found that FN recipient communities who had achieved high enough GA scores were not being moved to more flexible funding approaches or block funding agreements. By not having the results of risk assessments adequately considered in the setting of their funding approaches and compliance activities, the affected communities feel they are being discriminated against. The aggregation of perceived experiences with institutional discrimination provide the backdrop for interpreting the different ways that interviewees describe their experiences with INAC and its budgeting practices.

3.7.3 Hierarchy Enhancing Policies and Practices

According to SDT, every group-based social hierarchy is simultaneously influenced by hierarchy enhancing and hierarchy attenuating forces acting upon it. A hierarchy enhancing force consists of any behaviour, value, ideology, or myth that promotes the unequal distribution of positive or negative social value to one group over another within a social system (Sidanius & Pratto, 1999). In stable social hierarchies, the two forces are said to have reached an equilibrium where dominant and subordinate groups become entrenched in their positions on the social power

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spectrum (Sidanius et al, 2016). Analysis of the collected interviews identifies what potential hierarchy enhancing mechanisms exist within INAC policies and practices, as seen from the perspectives of members of FN recipient groups and through the review of relevant public documents. Hierarchy enhancing mechanisms observed include INAC policies and directives that seem to be designed to exert control over the behaviours of Indigenous recipient groups through the leveraging of funding agreements.

INAC defines the local priorities for its recipients and performs continuous monitoring and compliance reviews of recipient groups to identify financial variances and risks for potential default (AANDC, 2015). Public documents show that INAC reserves the right to intervene in the management of any FN recipient's organization if the priorities and expected outcomes, defined by the federal government, are perceived as not being met (INAC, 2017). In effect, INAC retains the power to veto any budgets that emerge from local budgetary approval processes. In turn, INAC may publicly list the community as delinquent, as a means of "shaming and naming" them. They may also withhold funds, cancel funding agreements or assign an external third-party to manage the FN group's finances (INAC, 2017). In summary, INAC enforces funding agreement compliance using the application of various financial policies and rules on their FN recipients which are effective because many recipients are financially dependent on INAC for revenue that sustains their core day-to-day operations (Helin, 2009; Baker & Schneider, 2015). As a result, a high inequality of political, economic and social power exists between Indigenous and non-Indigenous populations in Canada leading FN groups to receive a disproportionate share of the negative social value and a subordinate social position.

Financial sanctions that INAC can impose include reducing the future funding for FN recipient groups or requesting the return of funds already distributed. Table 3.1 summarizes the

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various approaches that INAC may take to recover funds from FN recipients who fall out of budgetary or reporting compliance (INAC, 2017). One of the primary ways INAC enforces its rules and policies is through the control of FN spending which is communicated to members of the recipient site through the budgeting process. An example of how spending is controlled includes the rules that members of Indigenous recipient sites must follow to receive INAC funds for repairs their homes:

> "I received applications but there's certain criteria…you're supposed to live in your home for the first five years, you're supposed to live there for the next five years. If you don't, you're required to pay back the money, because it's a grant. You're only supposed to make so much money, there are different things like, you can't be gone away to school. Last year was the first one I did, they completed last summer, I had people contacting Chief and Council saying "hey, it's not fair" but I'm trying to follow policy." [Interviewee 21 - Site B]

In each of the community research sites, the criteria for funding are very strict, limiting Site B to having only one home qualify for funding in the previous five years. Members of that community had looked to their local Council to adjust the unfair nature of the home repair funding criteria. Unfortunately, Chief and Council have very little influence over INAC's policies and could not improve the situation for local residents. In the above case, if members wished to satisfy the criteria for home repair funding, significant restrictions to their mobility and educational pursuits would occur. For instance, the FN resident would be required to live in the home for a minimum of five years and would not be allowed to leave the community to attend school. When one considers positive social value as "all those material and symbolic things that people strive for" (Sidanius & Pratto, 1999, p. 31), restrictions on home improvement funding would decrease opportunities for education and career advancement, leading to a net loss of positive social value. According to SDT, a net reduction in positive social value for the subordinate group would increase the magnitude of social inequality between itself and dominant groups within the existing social hierarchy.

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INAC also demonstrates a tendency to intervene in the internal operations of Indigenous recipient sites. In one case, an INAC official visited Site B and observed that the community's landfill was reaching capacity:

> For our landfill site, INAC wanted us to do a study and it was going to cost $25,000. I actually called and spoke to the [INAC official] and told him that I didn't feel we should be doing that test and wasting $25,000. We know our landfill is almost at capacity, we were already looking into avenues of actually transporting our garbage off reserve. INAC said "ok, make sure you mark it and we know now." They wanted to see that I was doing that study, and I thought "why do that?", we don't need it, we already know it's almost at capacity. [Interviewee 21 - Site B]

In the above case, the interviewee was unaware that the INAC official had paid a visit to the community until receiving an email that a landfill study had to be conducted and that the $25,000 cost would be coming out of the community's existing annual budget. From the excerpt, we see that no face-to-face consultation occurred about the level of the landfill between the INAC official and the interviewee or any other community representative. Instead of conferring with any community members, the INAC official left the site and issued a judgement about the landfill study and the community's obligation to pay for it. The overall scenario seems to indicate an assumption by the official that the interviewee was either unaware of or unwilling to rectify the issues with the landfill. The actions of the INAC official seem to point to attitudes, values and beliefs they may have held about the competency of the community to manage their own affairs.

As with other public-sector organizations, funding for Indigenous recipient organizations is subject to a budgetary process involving allocation, monitoring and accountability reporting. In the research sites, monitoring and reporting activities tended to be cumbersome and containing many redundancies. INAC demonstrated a tendency to not trust the members of Indigenous recipient sites by monitoring them very closely and only accepting financial reporting after

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performing their own verification of the reports. In the following quote, INAC performs its own verification of recipient performance, despite already receiving proof from the site's managers that they were compliant with the budget:

> "Money gets transferred line by line, so we use that as our guideline. [INAC] takes our financial statements to try to reconcile how much we spent on, for instance, economic development so that's how much we should have got. We actually already show that amount in the report but they still have to try to reconcile this." [Interviewee 26 - Site D]

According to the interviewee, their organization was in a block funding agreement with INAC and had demonstrated high levels of fiscal responsibility over many years. The Interviewee describes how each department's budgeted transfer amount is specified in the budget "line by line" and is compared with their actual expenditures during the accounting cycle. In the accountability reports the recipient body sends to INAC, each department (e.g. economic development) has performed a reconciliation of their budgeted and actual spending amounts. Despite already being reconciled, INAC still performs their own reconciliation of the recipient group's finances which is both redundant and unnecessary. As a result, the interviewee perceives that INAC does not trust the FN group's ability to manage their spending responsibly, despite years of proving otherwise. The myth that Indigenous populations are unable to effectively manage their own financial affairs has often been used to legitimize interventionist government policies (Brownlie, 2003; Helin, 2009; Spielmann, 2009).

Further elaborating on the theme of the legitimizing myth that FN populations cannot manage their finances, one interviewee described the General Assessment (GA) process which FN funding recipients must complete for INAC each year. The GA is a tool that was implemented by INAC to assess the financial viability and risk of FN recipient groups (AANDC, 2015):

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> "I'm responsible for something called the General Assessment, it's almost like a report card for the community. [INAC officials] go through the package and they'll measure everything; finances, if we do our reports on time, do we have a strategic plan for the community? How are our employees treated? How well do we communicate? The questions go on for almost a day…you actually get a numeric value. I don't know, not to get too political or whatever, but I don't know if the city of [city name] has to do something like that, it's very paternalistic." [Interviewee 12 - Site B]

The interviewee expresses concern that their community was receiving unfair scrutiny that other, non-Indigenous local governments, were not subjected to. They compare the scrutiny of their community's finances with those of a comparable non-Indigenous community and imply that it is not subjected to the same risk assessments or oversight from the provincial government.[42] Whether this is true or not, the perception that they are being treated differently and unfairly is clear in their response, both in their words and tone, as observed during interviews. The comparison they make between the neighbouring municipality and themselves highlights their perception of higher governmental scrutiny of their community's finances. Overall, legitimizing myths are employed by dominant groups to justify the policies and practices that distribute positive social value to themselves and negative social value to subordinate groups (Sidanius et al, 2016). As a result, the policies and practices employed by INAC distribute disproportionate amounts of negative social value to FN groups which act as hierarch attenuating forces to lower their position within the social hierarchy.

To reinforce the notion that the policies and practices of dominant groups have hierarchy attenuating effects, the INAC policy which states that FN recipients must return funds when their

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[42] The Municipal Act for Ontario does not contain any reference to assessments of municipal financial risk performed by representatives of the Province of Ontario. Retrieved on October 6, 2017, from: https://www.ontario.ca/laws/statute/01m25#regulations

spending is below what was budgeted, is examined.[43] As a result of this policy, FN recipient bodies strive to reach expenditures that are greater than or equal to what was budgeted by INAC. The budgeting process influences the behaviour of recipient group members, along with the level and direction of their expenditures:

> "With INAC, if it's a set funding amount then you have to spend that, that has to be spent. If not then you're repaying that at the end of year. If they say you've got $35,000 for hiring students for the summer, you'll get the whole $35,000 dollars but if you don't spend it then you're sending back whatever you didn't spend after they've done the reports." [Interviewee 05 - Site A]

The excerpt describes how INAC sets the budgeted amounts for each program within the recipient community. Regardless of actual needs, the community must use whatever amount they are given for the specific purpose defined by the budget. Without adequate consultation, budgeted funding amounts are often incorrect and result in either too much or too little money for each program. When a specific program's funding is too high, recipient community employees still attempt to spend the entire budgeted amount or else risk having to repay unspent amounts and receive reduced amounts in the future. Employees noted that INAC budgets are often reduced and rarely increased because of previous year funding amounts. Also, INAC policies limit where program funds can be repurposed, resulting in excess funds being spent in areas where they do not have as much positive impact. Recipient groups find it easier to spend excess program funds to maintain budget levels than to request a funding increase in the future or seek INAC's permission to repurpose.

Seeking permission from INAC to repurpose funds from one department or program to another is a complex and time-consuming process. Permission to repurpose depends on the nature of the recipient's funding agreement which, in turn, depends on their GA score. For core funding,

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[43] Indigenous and Northern Affairs Canada. (December 15, 2016). 2017-18 Financial Reporting Requirements. Retrieved July 15, 2017 from http://www.aadnc-aandc.gc.ca/eng/1481719494487/1481719612116

only recipients in a "block funding" or "flexible contribution" agreement are permitted to even request the re-allocation of unspent funds. For non-core proposal-based funds, any amount that is not spent by the end of a proposal's timeframe is almost always returned to INAC. The effect of such inflexibility in how communities can use funds was described by one interviewee as they discussed an important community asset, the water treatment plant:[44]

> "There's never enough. INAC sends us 80% of the money that it would actually cost to run the plant. Immediately, the community has to somehow come up with that shortfall. Sometimes they grab from the programming money unless they're lucky to have some of their own cash kicking around. But, if you're in the far north you're going to grab from different pockets and then, how do you report that now?" [Interviewee 32 - Site D]

The interviewee describes a scenario where INAC's budgeted amount is below what the community needs to keep the water plant in operation. As a result, funds are drawn from other sources, including other INAC funded departments and programs. Drawing funds from other core programs can be problematic if the community does not have the correct funding agreement with INAC. The funding agreement flexibility required to reallocate funds between programs is only granted to those recipients who have a GA score consistently high enough to qualify for a block funding agreement. Recipient communities that do not qualify must still account for the use repurposed funds in a manner that complies with INAC's budgetary requirements. In many cases, such as with northern communities, reporting and budgetary compliance are sacrificed in order to reallocate funds where they are needed. As a result, communities who do not have the funding agreement flexibility to move funds between programs become trapped in a feedback loop where

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[44] The availability of safe drinking water is an issue that is frequently the focal point of the wider public discourse and frequently showcased in the media, see Minsky (2017).

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their restrictive funding agreement leads to poor compliance, a lower GA score and even more restrictive funding agreements.

Continuing with budgeting shortfalls, interviewees also describe how far some of INAC's budgeting estimates are off, speaking specifically about community infrastructure and physical asset management:

> "I've got my papers down there [pointing to the lower shelf of a bookcase], ACRS projects, health and safety and what we need to do. Those [pointing at a whiteboard chart of dollar amounts] are the amounts INAC gives us and even some of those amounts will not cover what they want us to do. How do they expect us...I even spoke to someone at INAC and I said, 'I don't know how they expect us to do this with that much money?' There is no way we can fix that part of the road for $500, there's no way." [Interviewee 21 - Site B]

The interviewee points to a shelf full of binders, booklets and other documents that represent the volume of work that INAC expects the community to complete that year. The expected work volume is created after recipient communities are visited by an INAC official who compiles a report on all the community projects that need to be completed. The interviewee then points to a whiteboard containing a chart of numerous project names with corresponding dollar figures which represent the funding amounts that INAC has budgeted for the work. As the interviewee explains, some of the budgeted amounts "will not cover what they want us to do" which they seem shocked about since it is INAC who defines the list. In particular, the road repair that the interviewee called INAC about was for a 500-foot section of the community's paved access road. According to the interviewee, $500 would not be enough to repair one-fifth of the section of road that the INAC official specified in their report. In each case of funding shortfall, the INAC budget has a significant influence on the community's decision to either borrow funds from other programs or forego the required infrastructure repairs entirely.

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Overall, this section has shown how discrepancies between the INAC's budgets and actual recipient community costs can lead to a number of secondary effects. Budgeted funding which is higher than what the community needs results in efforts to spend the excess in funds to maintain the budget level in subsequent years. Interviewees also indicated that some of the excess in budget in one department or program may be used to smooth out funding deficits in other areas. Budgeting shortfalls affect the overall operation of recipient organizations because avoiding them seems to influence individual attitudes and behaviours. When INAC's budgets are too low to provide their expected level of service, individuals within the recipient organization scramble to find funds to make up the shortfall, often forcing them to violate the conditions of their funding agreements.

As participants noted, recipient FN groups who do not comply with INAC's budgetary amounts are subjected to restrictive funding agreements, closer monitoring, being named as delinquents and having funding shortfalls. Using an SDT lens, the secondary effects of such treatments on the behaviours, beliefs and attitudes of members of subordinate groups are resoundingly negative. As a result, the INAC policies, rules and practices embedded within funding agreements become hierarchy enhancing through the disproportionate distribution of negative social value to FN funding recipients. The scenarios in this section have described hierarchy enhancing effects from policies which attempt to control and contain members of the subordinate group. The distribution of negative social value can also occur from failed, but well-intentioned, attempts to decrease the inequality of social hierarchies.

3.7.4 Hierarchy Attenuating Forces

Revisiting one of the basic assumptions of SDT, group-based inequality is often the result of an unequal distribution of positive or negative social value to various groups within a social

system (Sidanius & Pratto, 2012). Social institutions associated with dominant groups work to justify and maintain the unequal distribution of social value to enhance the level of social hierarchy. Social institutions, however, may also work to reduce (i.e. attenuate) the level of inequality in a given society (Sidanius & Pratto, 2012). Unfortunately, the rules, procedures and actions of social institutions that may have been intended to attenuate inequality, result in the opposite effect. The outcome is noted in Sidanius and Pratto (1999, p. 41), "sometimes this institutional discrimination is conscious, deliberate, and overt and sometimes it is unconscious, unintended, and covert."

Public statements by government agencies appear to reflect a federal move toward the reconciliation of old relationships and the forging of new partnerships with the Indigenous population of Canada. In fact, INAC's mandate affirms a support of Indigenous people in their efforts to improve their lives socially, politically and economically as they "participate more fully in Canada's political, social and economic development — to the benefit of all Canadians."[45] Despite their mandate to improve the relationship with Indigenous groups, some INAC policies have resulted in further deterioration:

> "Although some progress has been made, significant barriers to reconciliation remain. The relationship between the federal government and Aboriginal peoples is deteriorating. Instead of moving towards reconciliation, there have been divisive conflicts over Aboriginal education, child welfare, and justice." [TRCC, 2015, p. 8]

The excerpt highlights a disconnect that seems to exist between INAC's intentions and the outcomes observed by members of the Indigenous population.

Within the research sites as well, a number of participants described INAC initiatives that were intended to have positive impacts on the local population but, instead, led to negative

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[45] Indigenous and Northern Affairs Canada. (March 9, 2017). About Indigenous and Northern Affairs Canada. Accessed September 30, 2017 from: https://www.aadnc-aandc.gc.ca/eng/1100100010023/1100100010027

experiences with INAC. For instance, training and employment programs have the potential to provide valuable skills and employment options for those who take part. For members of an Indigenous community, benefits might include full-time employment and an improvement in their overall socio-economic status. Indigenous interviewees described an INAC economic development program that seemed to be beneficial, at first, but quickly became repetitive and ineffective:

> "We had some successes around projects coming down the pipe from government. For example, a training and employment program for carpenters? This is something we did over and over and over again because that was the only money that would come into the reserves. A very dependent economic development system."
> [Interviewee 32 - Site D]

The interviewee describes the initial success of the program, indicating that it may have provided a distribution of positive social value to the community and its members. A sustained distribution of positive social value to a subordinate group in the social hierarchy would eventually produce attenuating forces that reduce the degree of inequality (Sidanius & Pratto, 1999). In the above case, the intention of INAC's training and employment program appears to stay true to their mandate of supporting economic development initiatives. Unfortunately, the initial success of the program could not be sustained because only a small number of trained carpenters were needed and it was eventually discontinued. The interviewee indicates that INAC was reluctant to redirect funds from the program to other areas where the community felt they were needed (i.e. to deviate from the INAC budget). The interviewee was also noticeably irritated when referring to the financial dependency that the community had developed upon INAC funding and that it led them to have no choice but to apply the funding to a program that had become ineffective.

Another major program administered by INAC is referred to as the Capital Facilities and Maintenance Program (CFMP) and is described as the main pillar for supporting the infrastructure

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needs of Indigenous people living on reserves.[46] The living conditions in many FN reserve communities has been cited as a major barrier to their social advancement (Dickason & McNab, 2009; Helin, 2009) and the national media has consistently drawn attention to their lack of housing, serviceable access and safe drinking water (Minsky, 2017). The total national budget for CFMP exceeds $1.1 billion annually and funding is distributed to regions through formula-based (approximately 75%) and proposal-based approaches.[47] Formula-based funding is directed to the procurement of new capital assets and the operation and maintenance (O&M) of existing assets.

The primary intent of the CFMP is to provide funding for infrastructure projects that will improve the living conditions for members of FN communities.[48] Projects to improve roads, housing, water treatment and sewage are intended to positively affect the health and safety of the residents of FN communities.[49] Despite the stated intentions of the program, which should result in the distribution of positive social value, perceptions about the program within the Indigenous population are much different:

> "[Rising O&M costs] was identified years and years ago and we've been arguing that we're creating O&M, operation and maintenance costs as we develop infrastructure; schools, water plants, roads, bridges, etc. We've got to look after that stuff now but it's coming out of the same pot of [money] that actually built it. So, as you increase the infrastructure, you're increasing the O&M responsibilities and decreasing [money] to build new infrastructure. The communities are growing, the capital pot is shrinking, there's almost none left." [Interviewee 32 - Site D]

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[46] Indigenous and Northern Affairs Canada (2015, March 23). Capital Facilities and Maintenance Program. Retrieved July 20, 2017, from https://www.aadnc-aandc.gc.ca/eng/1100100016395/1100100016396
[47] Indigenous and Northern Affairs Canada (2015, March 23). Capital Facilities and Maintenance Program. Retrieved July 23, 2017, from https://www.aadnc-aandc.gc.ca/eng/1100100016395/1100100016396
[48] Ibid.
[49] Ibid.

The CFMP is a highly visible and important INAC program, especially considering the prevalence of media coverage on the lack of clean drinking water, inadequate housing and shortfalls in schooling facilities on reserves (Minsky, 2017; TRCC, 2015). Despite the scrutiny, the calculation for determining formula-based funding amounts has remained unchanged for years, according to one interviewee. Recipient community administrators have also continually made CFMP administrators aware of the increasing O&M costs and their effect on new infrastructure projects:

> "We've been arguing that there needs to be set aside capital, exclusive of O&M. O&M is a different pot whose needs correspond to the existing capital infrastructure and it's not hard to calculate. We know it's there, we report on what's there. That needs to be a different line item so it doesn't get pulled out of new capital. The region's budget is still, I think, $300 million, it's been that way since a long, long, long, long time ago. I think we're up to $200 and some odd million dollars of O&M." [Interviewee 32 - Site D]

As a result, many communities turn to the proposal-based funding process to support their infrastructure projects. Communities compete against one other for access to proposal-based funds. The CFMP distributes approximately 25% of program funding through the proposal process. The number of proposals had substantially increased and the amount of available infrastructure funds had dramatically decreased, at the time this research was conducted. Since only a handful of infrastructure proposals can receive funding each year and O&M costs continue to rise, a higher proportion of project proposals go unfunded:

> "We've got no chance. But that's what you're up against, where AANDC [INAC] has put us. Now it's every man for himself and whoever's got the best proposal and need, that [wheel] gets the grease. I'm not saying that's wrong, I'm just saying it's not getting any easier for our community to access that pot." [Interviewee 32 - Site D]

The essential and important infrastructure projects that were previously funded through formula-based funding, are now having to rely on proposal-based funding. As a result, increasing numbers

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of FN communities are not able to complete necessary infrastructure improvements or are not being adequately supported for the operation and maintenance of their existing assets.

One of the central tenets of SDT is that group-based inequality is the result of the unequal distributions of positive and negative social value to specific groups within a social system (Sidanius & Pratto, 2012). Up to this point, INAC had been discussed as an institution that works to justify and maintain the unequal distribution of social value, enhancing the level of social inequality. Examples, however, show how INAC attempts to reduce, or attenuate, the level of inequality for the Indigenous population. Unfortunately, most interviewees stated that many INAC programs and policies that were intended to attenuate inequality, resulted in negative experiences for Indigenous recipient communities.

3.7.5 Behavioural Asymmetry in Social Hierarchies

An important concept within SDT for explaining the production and maintenance of group-based social hierarchies is the notion of behavioural asymmetry which highlights the behavioural differences between members of different groups within stable social hierarchies. As stated in Sidanius & Pratto (1999, p. 43): "these behavioural differences will both contribute to and be reinforced by group-based hierarchical relationships within the social system." The members of dominant groups have strong asymmetrical ingroup biases for other members of their own group. Members of subordinate groups have a weaker form of ingroup bias that can manifest itself as deference, or outgroup favouritism (Sidanius, 1993). When deference occurs, members of the subordinate group will show preference toward the dominant group over their own ingroup. Their outgroup favouritism may also lead to an active participation and cooperation in the dominant

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group structures that act to suppress them, increasing the stability of the group-based social hierarchy over the long-term (Sidanius & Pratto, 1999).

Continuing with the theme of dominant group structures that act to suppress members of the subordinate group, the Canadian government legislated the Indian Act into law in 1876. The law was intended as a consolidation of government policies intended to identify, contain and control the Indigenous population of Canada (Miller, 2000). The Indian Act continues to form the basis for rules and policies that govern any Indigenous settings that receive INAC funds (Baker & Schneider, 2015). According to one policy, the Indian Act caps employee salaries for INAC funded programs at a maximum of 10% of the program's total funding.[50] For example, if a program receives $500,000 per year in funding from INAC, the salaries of all managers and employees working within that program could not exceed $50,000 per year. In research Site A, one of the program managers was receiving a salary that exceeded the 10% threshold, resulting in an unexpected reaction from their local colleague:

> "When I went to INAC about a month ago I talked with one of the Senior Directors. She said the overall budget for [the core program in question] is [dollar amount], and we can use a maximum of 10% for administration. So, all that money that didn't go to the [program] was funding their salary, it was fully misused." [Interviewee 16 - Site A]

According to SDT, it is widely accepted that across most cultures, members of the same social group will tend to display favouritism for members of their own ingroup. Unexpectedly, the interviewee's actions seem to demonstrate an outgroup favouritism. Despite the interviewee's membership in the same subordinated Indigenous group, they seem to prefer to side with the policies and rules of the dominant group to rectify the situation. The excerpt also demonstrates the

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[50] Indigenous and Northern Affairs Canada. (December 15, 2016). 2017-18 Financial Reporting Requirements. Retrieved July 15, 2017 from http://www.aadnc-aandc.gc.ca/eng/1481719494487/1481719612116

interviewee's active cooperation with INAC policies which acts to reinforce the subordinate-dominant relationship between Indigenous and non-Indigenous groups.

In other research sites, interviewees also recounted situations where employees in their community offices were being paid higher salaries than INAC budgetary policies allowed:

> "When we looked at the budgets, the money coming in, and how much people were getting paid. There were people getting paid, in certain lines, well over the actual budgeted amount. In that particular department, there was an accumulating deficit and by the end of ten years it would be significant." [Interviewee 20 - Site B]

The interviewee explains how the salary budget set by INAC is the benchmark that salaries are compared against. No attempt was made to question the validity or legitimacy of the budgeted amount, if salaries were higher than what was budgeted then blame for the accumulated deficit was place on the local employees. The interviewee is demonstrating the behavioural asymmetry of outgroup favouritism by placing blame on members of their ingroup and by not questioning the rules and policies imposed by the dominant group.

For the most part, cooperation by Indigenous interviewees with INAC policies and rules did not involve a high degree of outgroup favouritism toward the dominant group. Interviewees showed a preference for the rules and policies of the dominant group, but did not necessarily speak favourably of INAC, as a whole. Consistent with SDT, however, many of the activities between members of the subordinate group and the systems employed by the dominant group, were cooperative in nature. Interviewees provided an assortment of rationales for participating and cooperating with the INAC funding system and INAC policies:

> "The incentive is that the better we do on our General Assessment, the longer our funding agreement will be, to a maximum of 5 years. So, let's say we have a bad score, they'll fund us for one year then they'll re-assess at the end of that year. Or, it'll be a two-year, three-year, four-year... Right now, we're at the five-year which is the best you can get." [Interviewee 12 - Site B]

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The interviewee assigns a great deal of value to the achievement of a five-year, block funding arrangement with INAC. Incentives are placed within the dominant group's systems to manipulate and control the behaviours of the members of the subordinate group (Sidanius & Pratto, 1999). In a similar way, INAC places incentives for participation and cooperation into their funding agreement approaches that provide perceived benefits for the community:

> "The idea of the five-year funding is that you've got more flexibility, because you can manage your own affairs. We ended up getting formula adjustments year-to-year and it increased our amount of funding by going to block funding. There is a bit of a bonus for us for managing our own money." [Interviewee 26 - Site D]

Greater control over the management and control of their own funds, along with the promise of higher levels of funding, are substantive motivators for the community remaining compliant with INAC policy. SDT suggests that it is the high level of both active and passive cooperation with the systems employed by the dominant group that give group-based social hierarchies such resiliency and stability over time (Sidanius & Pratto, 1999; 2011). Carrying on the theme of incentives, interviewees stated that a level of prestige existed for those communities that achieved of a block funding agreement which worked as a motivation for participation:

> "INAC doesn't allow every First Nations to do [block funding] but because we're fiscally responsible here, that's why we were allowed to do it, to go into that type of agreement. You have to have unqualified audits and you have to have had a history of that and not been in third party management. We've never had those kinds of things. We've always been good at that." [Interviewee 15 - Site C]

Interviewees continuously described block funding agreements as achievements and goals they wished to work toward because of the status they receive from INAC as financially responsible and deserving of recognition. Recognition was also sought through GA scores, possessing their own set of perceived positive social values associated with them:

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"Our band's [GA] score has gone up and down, our worst was almost -40 in the 2012 fiscal year and last year we were at only -10 or so. The whole office was so happy when we got that score. We are pushing to be on the plus side in the next few years." [Interviewee 02 - Site A]

Higher GA scores result in more flexible funding agreements with INAC, but can also lead to better financing terms with banks and other lending institutions (AANDC, 2015). Members within the FN recipient sites work hard to operate within INAC's funding model structure and to remain compliant, so they can receive positive recognition.

The preceding section illustrates two important points about SDT and the behaviours of members of the subordinated group. First, members of the subordinate group are subjected to oppression, control and manipulation by members of the dominant group. In the case of Indigenous populations in Canada, historic studies on the use of accounting as a tool of the colonial government provide evidence for how one group can control and contain another (see Neu, 2000a; 2000b; Neu & Graham, 2004; 2006). Second, members of subordinate groups choose to actively participate and cooperate in the processes and activities that oppress them (Sidanius, 1993). Consistent with SDT, many Indigenous members of the research sites chose to cooperate with the INAC funding system, however, overall they did not indicate a high outgroup favouritism toward members of the dominant group, represented by the government, over members their own group.

3.7.6 Exercising Agency in a Group-based Social Hierarchy

Despite the existence of cooperation by members of the subordinate group, SDT contends that resistance and acts of subversion will still occur within the subordinate group. Resistance will occur because presence of subordinate group resentment toward the dominant group. Within stable group-based social hierarchies, however, the level of cooperative behaviour versus subversive

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behaviour will always favour the former (Sidanius & Pratto, 1999). Most interviewees stated that they cooperated with INAC to improve the interests of their own Indigenous group. Despite their desire to cooperate, they also described events where feelings of resistance toward INAC emerged, resulting in the performance of a subversive act. The scope of their action was tempered by the perceived risk they felt their action was exposing the community to. When describing moments of resistance, interviewees seemed to be aware of how hard they could push back against INAC's rules on prescribed budgets and reporting requirements:

> "Sometimes they'll come back and they'll try to say "no, you're not supposed to be doing that." But then, if you challenge them back and you say "no, I'm a transfer community, this is the purpose of me being a transfer community so that I am able to develop programs that actually meet the needs of our community and not just the mandatory programs that we have to be able to deliver.'" [Interviewee 27 - Site D]

The interviewee is able to challenge INAC's attempt to influence local program delivery because mandated programs had already been accounted for. The interviewee's knowledge of the transfer agreement and mandatory programming requirements provide them the basis for challenging what additional local programs they might be instructed to implement. The interviewee demonstrates that they consent to the delivery of the mandatory programs but resists when INAC attempts to impose new programs that had not previously been included in the transfer agreement.

Many Indigenous communities maintain traditional annual schedules where Elders, Chiefs and other leaders gather with representatives from other communities. In some cases, traditional annual schedules do not align with INAC's timeline for annual reporting:

> "The officer at INAC says 'it's always late and I say 'yes, our Chief's annual meeting is usually in August, September, October. You want this by May 31st, I haven't submitted it to the Chiefs, we haven't finished our audit so how can I tell you what numbers are? You're not getting it until the audit is at least finished.'" [Interviewee 14 - Site C]

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Unable to meet their reporting deadlines, Site D is consistently categorized as delinquent by INAC and frequently has their core funding withheld until reporting is submitted. According to the interviewee, INAC has been unwilling to change reporting deadlines for the FN recipient or to adjust the actions they take when reports are delayed. It appears that INAC is using tactics that will influence changes to the timing reports coming from the recipient, including publicly naming them as delinquent and withholding funding. INAC's tactics are ineffective in this case because the interviewee has decades of experience working with INAC which allows them to know how and when to resist external attempts to change traditional meeting timelines to align with reporting schedules. In many cases, the interviewees statement show that they have learned what a responsible level of resistance to INAC entails based on their experience and expertise in the role.

FN recipients have had to adapt because government funding agencies are constantly making changes to their existing programs, monitoring and reporting requirements. Changes are completed without consultation with recipient communities or organizations (Auditor General, 2002). Members of recipient groups who are responsible for meeting INAC requirements struggle when policies and rules undergo substantial administrative changes from one year to the next:

> "With the new program that was put in three years ago under Harper's government, he decreased funding to [Tribal Councils] and changed the pillars of what they were intended to do. So, we actually opposed it and said, 'you can't do that'." [Interviewee 14 - Site C]

The interviewee noted that the funding cuts called for the removal of funding for advisory services performed by Tribal Councils for member FN communities. The funding cuts were troubling because they contradicted the fundamental advisory rationale that was the original reasoning behind the establishment of Tribal Councils. The excerpt indicates that the interviewee did not have an issue with the organization being funded by INAC if a positive benefit for communities existed. Their consent to the relationship changed, however, when positive benefits for Indigenous

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groups were scaled back. At that point, the interviewee was able to use their knowledge and experience to resist the changes being implemented and to find a different way to provide the advisory services they deemed to be so important:

> "Other [Tribal Councils] don't provide the advisory services that we do. When this whole new structure came about we decided that we were still keeping the advisory component of it because that was what was needed in our communities and that's what the Chiefs wanted." [Interviewee 14 - Site C]

The interviewee's opposition to the de-funding of advisory services had no effect on INAC's policy changes, however, Site D continues to provide advisory services to their Indigenous members despite receiving no INAC funds in support.[51]

The moments of resistance described by interviewees above were usually reactions to changes or additional demands from INAC. In a slightly different form of resistance, interviewees described other subversive activities that also required intimate knowledge of the funding system but involved more planning and deliberation. SDT contends that any act of resistance, regardless of its scope, is evidence that members of the subordinate group are demonstrating that they have agency and are not just the objects of oppression. For instance, the content of INAC budgets influence the decision-making process and behaviours of members within FN recipient offices. Despite the highly formalized budgeting structure, interviewees adapt to the constraints imposed upon them by the INAC budget to achieve their desired objectives:

> "Because I have so many departments, what I find I've gotten very good at is adjusting numbers among the departments. For example, [our Chief] does a lot of travel, if I'm anticipating any kind of surplus in [Program B] for travel, I'll allocate some from [Program A] to

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[51] The interviewee stated that the service and consulting component of their role are no longer specifically funded. However, their salaries are still funded by one of three primary agencies; INAC, Health Canada and Human Resources and Development Canada. Managers will perform consulting and service duties as part of their primary employment, incorporating those tasks into their already full job descriptions.

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[Program B]. As long as the philosophy of the project fits then I can juggle and that brings things up to budget." [Interviewee 09 - Site B]

The funding arrangement between INAC and the interviewee's organization prohibits the transfer for any funds between programs, without INAC pre-approval. The interviewee is circumventing the rules of their Indigenous organization's core funding agreement with INAC and putting the community at risk of admonishment or sanction. However, even though the interviewee is performing a subversive act of budgetary defiance, they demonstrate an awareness of the level of risk they are subjecting their community to. Although their act of subversion may not seem dramatic on the surface, it is being performed without INAC's knowledge and is stripping INAC of its power to approve the irregular budget transfers. In these ways, the interviewee is demonstrating their agency by circumventing authority and not simply following the rules.

One INAC policy, that seems to frequently trigger resistance among the interviewees, states that funding must be fully spent by the end of each fiscal period or be returned to the funding source. Additionally, those funds can only be spent on the intended program, or used for a similar program within the organization with approval from INAC.[52] As in the previous case, some interviewees did not seek pre-approval for the redistribution of budgeted funds between cost categories. Instead, they chose to distribute surplus funds amongst other departments that demonstrated a financial need:

"[Departments] have this budget, they know how to spend it, they know how to allocate it themselves. Sometimes they have an additional amount of money in their budgets. If they don't need it, where can they go? For some of budgets, if they don't spend it, they lose it. I want to ensure they're spending it so they don't lose it." [Interviewee 02 - Site A]

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[52] Recipients will only be approved to move funds between cost categories if they have a Flexible Contribution or Block Contribution agreement with INAC (see Table 3.1).

The interviewee perceives that returning funds to INAC means never seeing those funds again. Consequently, they do everything in their power to avoid budgetary underspending, requiring a great deal of planning and deliberation on their part, because budgeted and actual expenditures for each program must match INAC's figures, even when funds are spent elsewhere.

Subversive acts against INAC budgets carry significant risk for Indigenous individuals and the collective recipient body. As a result, interviewees are careful to make sure that their local leaders are aware of their activities:

> I've made pots, I'm making pots. I told [finance] that they are going to see under this section that we're putting away so much money because I'm forecasting for three to five years ahead, I want that much left so I can re-do the roof at the school. It's going to cost this much so I'm putting away. I'm curious to see how that's going to work because this is the first year I'm doing that." [Interviewee 21 - Site B]

The interviewee explained that they will move money from one cost category to another by depositing the funds in specific accounts which they refer to as "pots". The interviewee is shielding certain "pots" of funding from the view of INAC but makes sure to inform the Finance Manager about their activities and their intent. Acts of subversion that provide a benefit to the collective community are generally permitted by managers and political leaders because the risk of affecting future funding is judged to be not too high.

Similar to the allowances afforded by the Finance Manager in the previous example, many subversive acts against INAC are rationalized through the benefit they have for the overall community. For example, the following interviewee had been looking for ways to provide a little extra money to fixed income families over the holiday season. At first, they asked for INAC's approval to distribute the money to those families:

> "INAC told us we couldn't give out money. But, when Christmas comes and you have a family on social assistance and she or he is

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spending a huge amount of money on one meal they have no money left for January. So, we started buying gift certificates to help out with Christmas shopping. We would buy Walmart gift cards because they could buy groceries and other stuff there. Then, I would have to find other expenses in our GL to use in the report because [INAC] wouldn't be happy if they found out we gave families money. But, it's not a horrible thing, is it?" [Interviewee 12 - Site B]

The interviewee had intended to continue the practice of gift card distribution indefinitely, however, the way they accounted for the funds in their reporting raised red flags with INAC:

"And actually, to go further in that, that specific pot of money, how I would report… well, last year [INAC] said 'we're going to accept the 2014-15 report that you sent in but for 2015-16 we want to see exactly what you spent the money on.' So, I did it, I showed that I bought gift cards. We'll see what they say. I just did that when we were doing the audit and I did the report so we'll see what happens."
[Interviewee 12 - Site B]

The interviewee's subversive act of resistance quickly turned into an overt act of defiance when their efforts were detected by INAC. Actively resisting INAC exposes the individual and the community to risk but it appears that the interviewee and the community are prepared for the potential backlash.

SDT contends that a high level of cooperation by members of subordinate groups is required for group-based social hierarchies to remain stable over time. However, SDT also posits that resistance and acts of subversion will always exist at some level for members of the subordinate groups. Overall, the interviewees described cooperation with the rules and policies imposed by INAC, however, they also provided accounts of their resistance and subversion. Two types of resistance were documented; first, interviewees described where a specific circumstance had triggered a one-time reaction of defiance toward INAC. Second, subversive acts that had a long-term focus and required planning and knowledge of the funding system, were also described. Both types of resistance demonstrate an active choice by members of the Indigenous group to stand

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up for what they felt was right. By doing so, the interviewees show that their knowledge and experience allow them to challenge INAC through exerting their agency and indicating that they should not be viewed as simply the objects of oppression.

3.8   Discussion

As a representative of the Canadian government, INAC holds a dominant position of power over Indigenous populations in the current group-based social hierarchy. The structure of the social hierarchy produces a significant imbalance of power in favour of INAC. Many argue that assimilationist policies of past Canadian governments have led to the current treatment of Indigenous populations (Neu & Heincke, 2004). The contention being that accounting was used as a technique of governance for translating government policies into practice and promoting action at a distance (Neu & Graham, 2004). The fiscal relationship between the "Indian Department" and FN sites was one pathway through which distant knowledge could be gathered and government policies dispersed.

The structure of the current fiscal relationship between INAC and FN recipients resembles other public-sector funding arrangements. Similar funding structures and relationships exist within public hospitals, schools and local governments. However, the institutional structures, processes, rules and norms that govern all publicly funded organizations hold different implications within Indigenous settings. Imposing homogenous public-sector policies and rules that work in Canadian municipalities will function differently within disparate Indigenous sites. The imposition of settler government practices on Indigenous groups, who once shared an equal social and political standing in North America, provides some context as to why their contemporary treatment arouses such anger (Miller, 2000).

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Resemblance between the organizational reality of Indigenous groups and other public funding recipients diverge, however, when analyzed more deeply. Comparing FN organizations and other publicly funded organizations, through the eyes of federal government funding agencies, leave the groups nearly indistinguishable. Historically, socially, culturally and psychologically, Indigenous groups vary significantly from other publicly funded settings (Baker & Schneider, 2015). For this reason, an organizational theoretical lens that focuses on the power imbalance between funders and recipients or managers and employees alone, does not capture the unique history of a race of people who were relegated to wards of the state after thousands of years of independence and self- determination. Indigenous populations had, first, been turned into wards of the state and then into just another extension of the bureaucracy that governs so many other non-Indigenous settings (CICA, 2008). A theory that accounts for the underlying reasons for incorporating Indigenous populations into the governmental fold was needed if an understanding of the relationship was to be garnered. The policies and practices employed to control and contain the Indigenous population in this country were based on socially constructed, arbitrary biases fed by racism, imperialism and European superiority (Miller, 2000; Neu & Heincke, 2004). The current relationship does not outwardly project this but, according to many commentators, contemporary Indigenous social positions are the result of historical acts of racism and injustice which can only be reconciled through a recognition of their original motivations (TRCC, 2015).

Drawing on Social Dominance Theory (SDT), the perspectives of participants observed in this study were interpreted through their categorization as a subordinated group within a broader group-based social hierarchy, where the Canadian government represents the dominant group. Understanding of the fiscal relationship between the Canadian government and Indigenous groups is enhanced when viewed through the SDT lens. The fiscal relationship was interpreted as a group-

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based social hierarchy where government funding agencies represent the dominant group and Indigenous funding recipients are positioned as the subordinate group. The production and maintenance of social hierarchies are the result of hierarchy enhancing and hierarchy attenuating forces acting upon each group (Sidanius et al, 2016). However, an abundance of hierarchy enhancing mechanisms act to support the Canadian government's higher social position in relation to the Indigenous population. Holding the dominant position in any social hierarchy, garners power to influence the social attitudes and behaviours of members of the subordinate group (Sidanius & Pratto, 2011). In the case of practices directed toward Indigenous groups, the Canadian government has capitalized on budgeting as a means of institutional control.

Accounts from members of the subordinate group described experiences of institutional discrimination. Their reported experiences are interpreted as hierarchy enhancing forces that were acted upon them and their families. Aiello et al (2013) argue that SDT has a unique ability to integrate perspectives about intergroup relationships of power at the societal level with interpersonal authority structures at the organizational level. These attributes make SDT uniquely positioned to analyse the manifestation of societal-level intergroup relationships of power within organizational settings. SDT becomes a valuable lens for understanding Indigenous organizations as microcosms of well-defined, societal intergroup relationships with dominant groups in the Canadian context.

SDT is useful because the organizational relationship between INAC and its recipients is representative of a larger, societal level, group-based social hierarchy. Indigenous funding recipients are subject to organizational authority structures established through INAC's funding agreements. The relationship differs from other organizational settings because disciplinary structures extend well beyond the work environment. SDT provides a means for understanding

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how society level relationships of power are employed within institutions to enhance existing social hierarchies (Aiello et al, 2013). The level of social inequality between groups is the result of the aggregation of hierarchy enhancing and hierarchy attenuating forces acting upon each group (Sidanius et al, 2016). At the societal level, the social position of Indigenous groups is determined through hierarchy enhancing mechanisms, leading to a lower position in the social hierarchy. At the institutional level, INAC maintains power over Indigenous recipients through structures that are based on societal relationships, but are applied at the individual level. Authority structures include incentives and other coercive acts that lead to acts of cooperation and resistance by individual members of the subordinate group (Sidanius et al, 2016).

The study's findings focus on the role of government funding systems for Indigenous groups in producing and maintaining social hierarchies. An influential activity performed by INAC to legitimize their control over the funds that are distributed to Indigenous groups, is the General Assessment (GA). As described earlier in this study, the GA assigns a level of perceived financial risk to recipient groups to determine how the funding relationships are approached and what type of agreements are used. INAC recipients must submit to the GA process each year to receive their funding payments. In this instance, INAC is exercising power through the policies they create and enforce regarding GA process. Control over GA discourse and criteria affect the social priorities of members of the subordinate group. The public listing of delinquent communities has hierarchy enhancing effects because it reinforces negative legitimizing myths about the subordinate group. As a result, budgeting controls and monitoring have become important tools for managing relationships with recipient organizations with low GA scores.

Specifically, budgets appear to be tools of the government funding agency that allow them to maintain control over ideologies and behaviours. The inequality of power between the dominant

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group and the subordinate group is based on fiscal dependency (Helin, 2009). Dependency on funding leaves little choice for FN groups but to participate and cooperate in the funding system. Discourses about the subordinate social group are controlled by funding agencies to construct and perpetuate negative social attitudes toward them. The budgeting process also represents a hierarchy enhancing force due to its influence on the level and direction of recipient expenditures. For instance, INAC policy states that FN recipients must return funds when a program or proposal's spending is below what was budgeted.[53] As a result, FN recipients strive to get expenditures to be greater than, or equal to, what is budgeted. However, many FN recipient bodies do not have the financial capacity or flexibility to overspend, therefore, they will match their expenditures to INAC's budgeted amounts.

The funding relationship between Indigenous groups and the federal government has remained largely unchanged for many decades (Auditor General, 2002; 2011; Baker & Schneider, 2015; Helin, 2009; Neu & Graham, 2004; 2006). To help understand how the relationship has persisted for so long, the analysis draws on the SDT notion of behavioural asymmetry. Behavioural asymmetry provides a means for understanding why cooperation occurs and how the current INAC funding system has endured for so long. Usually, individuals demonstrate favouritism toward their own group, however, in cases where the ingroup bias of the dominant group is especially high, members of the subordinate group adopt the social attitudes of the dominant group (Sidanius et al, 2016). Outgroup favouritism provides insight into the seemingly counterproductive behaviours described by members within the research sites (Sidanius, 1993). Interviewees expressed outgroup favouritism toward the INAC policies and rules imposed upon them, as funding recipients. As a

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[53] Indigenous and Northern Affairs Canada. (December 15, 2016). 2017-18 Financial Reporting Requirements. Retrieved July 15, 2017 from http://www.aadnc-aandc.gc.ca/eng/1481719494487/1481719612116

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result, members of the recipient group cooperate with INAC, who can then implement policies which promote the government's desired outcomes for the Indigenous population.

The dominant group, in any social hierarchy, attempts to maintain or enhance its position through policies, rules and actions. The goal of such activities is to increase the level of social inequality between themselves and subordinate groups (Pratto et al, 2006). SDT proposes, however, that the activities of the dominant group are not enough to produce long-term, stable social hierarchies (Sidanius & Pratto, 1999). The active participation and cooperation of members of the subordinate group are required. Many interviewee responses described an active participation in the government funding system, albeit reluctantly in some cases. INAC builds incentives for participation and cooperation into the funding system that provides perceived benefits to the community and outweigh ideological objections. SDT states that individuals from the subordinated social group are exercising agency when they choose to participate and cooperate in systems that act to oppress them (Sidanius et al, 1994). To many participants, core funding was too important to risk losing it by challenging the authority of INAC.

Another way to exercise agency is to perform acts of resistance against the system of oppression. In the research sites, many of the interviewees described their participation in the funding system, however, participation did not always imply full cooperation. Interviewees described how they had little choice but to follow the rules and policies of the dominant group, but that it did not stop them from performing measured acts of resistance. The acts were small and carefully orchestrated to avoid any substantial exposure to risk for the community. For instance, interviewees described how they would scramble for additional funds during budgetary shortfalls by relocating funds from one cost category to another while still appearing compliant INAC. Such acts of subversion indicate the agency of local Indigenous members and their awareness of their

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group's position within the social hierarchy. Although these small acts may not have the power to disrupt the funding system in the short term, it is not possible to predict how the aggregated, long term effects of such acts will appear over time.

Overall, the balance of power between INAC and FN recipients is highly unequal (RCAP, 1996). In SDT terms, the sum of hierarchy enhancing forces could be said to vastly outweigh the amount of hierarchy attenuating forces in their social hierarchy. Policies, rules and actions of dominant group institutions are based on individual behavioural differences, legitimizing myths and social attitudes about the subordinated group. Both societal level social hierarchies and institutional level, interpersonal beliefs are important for the production and persistence of group-based social hierarchies.

3.9   Concluding Remarks

This paper provides insights into the fiscal relationship between Indigenous recipients and government funding agencies in Canada. The study focuses on four Indigenous funding recipient sites and their relationship with Indigenous and Northern Affairs Canada (INAC) which provides core operational funding for each. The perceptions of members of each research site were collected through open-ended interviews, internal documents and time spent in the field. Interpreting participant perceptions and behaviours relating to government budgeting practices provide the greatest insight into further understanding the current fiscal relationship.

The use of a preconstructed model or framework, as an interpretive lens, is not a new concept in the accounting and organizational literatures (Goddard, 1999). However, no interpretive paper on budgeting in Indigenous settings that employs a preconstructed framework could be found for comparison with the current study. Also, the use of SDT in organizational settings is limited to

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16 papers since 2006 (Sidanius et al, 2016) and none specifically concerned with accounting topics. SDT provides the framework to organize and understand the perceptions of individuals who belong to a socially subordinate group.

Future research opportunities exist in applying SDT to the group-based social hierarchies prevalent in the emerging economies of less-developed countries (LDCs) which are often not far removed from colonial rule. Parallels exist between the social position of the Indigenous inhabitants of LDCs and those profiled in the current study. Members of subordinated groups in LDCs are met with similar structural forces, put in place by dominant groups which prevent them from partaking in dominant discourses (Alawattage & Wickramasinghe, 2009a). Existing accounting research has already showcased the influence of the local social inequalities in LDCs and healthcare budgets (Wickramasinghe, 2015), political hegemony (Alawattage & Wickramasinghe, 2008), budgeting in nationalized firms (Hoque & Hopper, 1997), and globalization (Hopper et al, 2017). As a result, the current paper also has the potential to provide a unique perspective for interpreting and understanding accounting research conducted in LDCs.

Table 3.1 Summary of INAC Funding Approaches

Funding Approach	Treatment of Unspent Funds	Redirection of Funding To Other Programs or Projects During Agreement	Criteria for INAC's Recovery of Funding
Grant	Can be retained by the recipient	Grant is to be used for any expenditure related to the purpose, activity or initiative being funded.	Recipient becomes ineligible
Set Contribution	Returned at end of each year	Funds are to be expended as identified in the funding agreement. Cannot be redirected to other programs or projects.	Funding is unspent or spent on ineligible items
Fixed Contribution Indigenous recipients only	Returned annually unless used in the next year in the same program. Can also be kept and used in other areas if a plan outlining the activities to be undertaken with the unspent funds is approved by the department prior to use.	Funds are to be expended as identified in the funding agreement. Cannot be redirected to other programs or projects.	A plan is not provided/not approved where required, or Funding is not spent within timeline, or is spent on ineligible items
Flexible Contribution Indigenous recipients only	Carried forward each fiscal year during the agreement or the project; and returned at end of agreement or project whichever comes first	Funds are to be expended as identified in the funding agreement and cannot be redirected to other programs or projects. Funds may be redirected between cost categories in the project as defined in the funding agreement.	Funding is unspent at the end of project or agreement or is spent on ineligible items
Block Contribution Indigenous recipients only	Can be kept if used for activities in the block. Can also be kept for other activities outside the block if a plan outlining the activities to be undertaken with the unspent funds is approved by the department prior to use	Redirection of funding is allowed among any and all programs included in the block during the life of the agreement, subject to delivery standards being met.	A plan is not provided/not approved where required, or Funding is not spent within timeline, or is spent on ineligible items

Note: Indigenous and Northern Affairs Canada (INAC). (2017). Retrieved July 7, 2017 from:

https://www.aadnc-aandc.gc.ca/eng/1100100010002/1100100010021

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Table 3.2 Site C - Core versus Non-core INAC Budgeting 2011-2016

Site C Budgeted vs Actual (Overall)			
Year	Budgeted	Actual	Difference	Variance
2011	$2,112,585.00	$2,409,916.00	$297,331.00	0.14
2012	2,673,818.00	2,595,611.00	(78,207.00)	(0.03)
2013	2,457,701.00	2,513,576.00	55,875.00	0.02
2014	2,485,870.00	2,812,213.00	326,343.00	0.13
2015	2,450,997.00	2,754,528.00	303,531.00	0.12
2016	2,505,896.00	2,799,500.00	293,604.00	0.12

Site C Budgeted vs Actual (Core)			
Year	Budgeted	Actual	Difference	Variance
2011	$1,832,705.00	$1,841,285.00	$ 8,580.00	0.00
2012	1,877,727.00	1,881,224.00	3,497.00	0.00
2013	1,926,467.00	1,933,654.00	7,187.00	0.00
2014	2,047,734.67	2,054,156.00	6,421.33	0.00
2015	2,102,700.22	2,108,402.00	5,701.78	0.00
2016	2,165,672.30	2,172,109.00	6,436.70	0.00

Site C Budgeted vs Actual (Non-core)			
Year	Budgeted	Actual	Difference	Variance
2011	$ 279,880.00	$ 568,631.00	$288,751.00	1.03
2012	796,091.00	714,387.00	(81,704.00)	(0.10)
2013	531,234.00	579,922.00	48,688.00	0.09
2014	438,135.33	758,057.00	319,921.67	0.73
2015	348,296.78	646,126.00	297,829.22	0.86
2016	340,223.70	627,391.00	287,167.30	0.84

Table 3.3 General Line of Interview Questioning

Number	Type	Open-ended Question	Follow-up Questions
1	General	Tell me about your background.	• Where were you born? • Where did you live growing up? • How was family life while living at home? • How do you self-identify? • What is your educational background? • What is your work history? • What is your current family life like?
2	General	Describe your role here in the community.	• What specific tasks do you perform in your role? • Describe how you got this role? • What responsibilities do you have and to whom? • Who do you provide reports to? • How is accounting used in your role?
3	General	Tell me about the role culture plays in this community.	• How does culture influence you? • How does it influence on day-to-day lives of individuals? • What cultural norms are followed most? • What influence does culture have on the actions of the community government? • What role does culture play in business interactions with external stakeholders?
4	General	Tell me what you think of when you hear the terms "indigenous", "native" or "aboriginal".	• Where do you feel these views have come from? • Where else have you heard these terms? • How do you feel indigenous people are perceived in Canada? • What are the indigenous beliefs or attributes you value most?
5	General	Talk about the relationship between the government of Canada and this community.	• How does the funding and reporting system work? • Do you feel communities need more independence? • What influence do funding agencies have on decision-making locally? • How do you feel about the government of Canada? • What perceptions does the government of Canada have about Indigenous communities?
6	General	What does the phrase "giving an account" mean to you?	• What about when you personally give an account? • What about when the band office gives an account? • Who does the band office give accounts to? • Is it possible to give a full account? Why or why not?
7	General	Is there anything else that I haven't asked you about that you feel I should know?	Examples: "That's very interesting, tell me more." and "What would be an example of that?"

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Table 3.4 Summary of Interviews by Research Site

Interview #	Primary Role	Gender	Raised on Reserve?	Lives on Reserve?	Education	Parents	Length (min)
Site A							
01	Other	F	OFF	OFF	HS	M	59
02	Manager	F	OFF	OFF	BA	M	68
03	Manager	F	OFF	OFF	CD	M	39
04	Other	F	ON	ON	HS	F	49
05	Manager	F	OFF	OFF	CD	M	70
07	Political Leader	F	OFF	ON	CD	M	45
08	Dual	F	ON	ON	CD	F	60
16	Political Leader	M	ON	ON	HS	F	60
17	Dual	F	ON	ON	BA	F	75
18	Political Leader	M	ON	ON	HS	M	130
28	Manager	F	OFF	OFF	BA	M	60
29	Political Leader	F	OFF	ON	BA	M	140
Site B							
09	Manager	F	ON	ON	CD	F	84
11	Manager	F	OFF	ON	BA	M	70
12	Manager	F	OFF	ON	BA	M	72
13	Other	F	OFF	ON	HS	M	72
19	Political Leader	M	ON	ON	HS	F	33
20	Dual	F	OFF	ON	BA	M	139
21	Manager	F	OFF	ON	CD	M	77
34	Political Leader	M	ON	OFF	CD	F	72
35	Political Leader	F	ON	OFF	HS	F	72
Site C							
14	Manager	F	ON	OFF	BA	M	96
15	Manager	F	ON	ON	CD	M	95
23	Manager	F	ON	ON	BA	F	83
22	Political Leader	F	ON	ON	CD	M	112
24	Political Leader	F	ON	ON	HS	F	79
Site D							
26	Manager	M	OFF	OFF	BA	M	74
27	Dual	F	ON	OFF	BA	F	78
30	Manager	F	OFF	OFF	BA	M	44
31	Manager	F	OFF	OFF	CD	M	62
32	Manager	M	OFF	OFF	BA	M	65
Non-Site Specific							
06	Manager	F	OFF	OFF	CD	N	53
10	Manager	F	OFF	OFF	CD	N	65
25	Other	M	ON	OFF	CD	F	55
33	Other	M	OFF	OFF	BA	N	141

Notes: Gender (M=Male, F=Female), Reserve Status refers to ON reserve or OFF reserve, Education (HS=High School or less, CD=College Diploma, BA=University Degree or higher), Parents (M=mixed, F=Fully Indigenous, N=Non-Indigenous).

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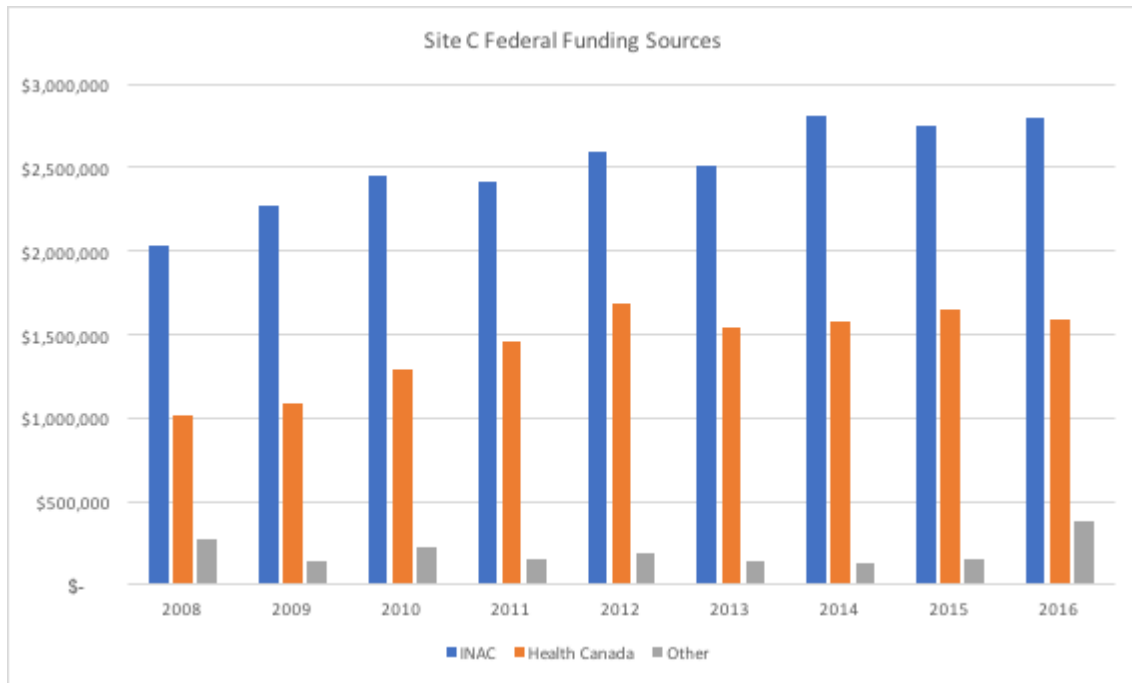**Figure 3.1 Site C - INAC Funding Transfers 2008 - 2016**

Site C Federal Funding Sources

Figure 3.2 Site A - INAC Funding Transfers 2008-2016

Site A Federal Funding Sources

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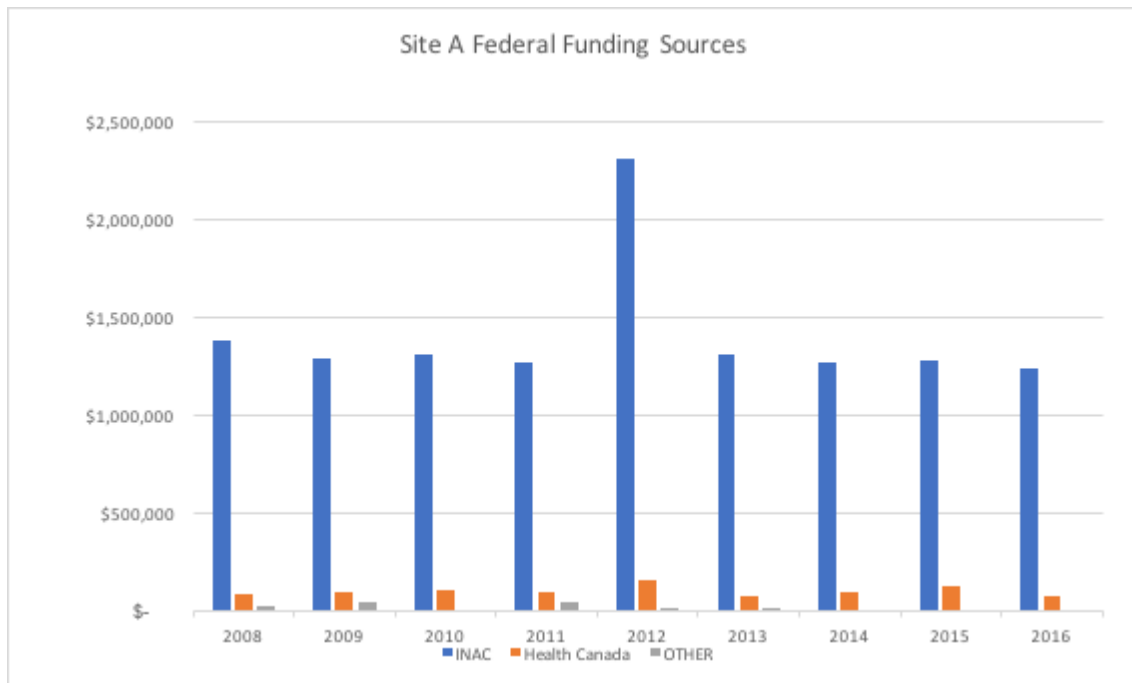
Figure 3.3 Site C – Actual Non-Core INAC Funding 2008-2016

Site C Non-Core INAC Funding
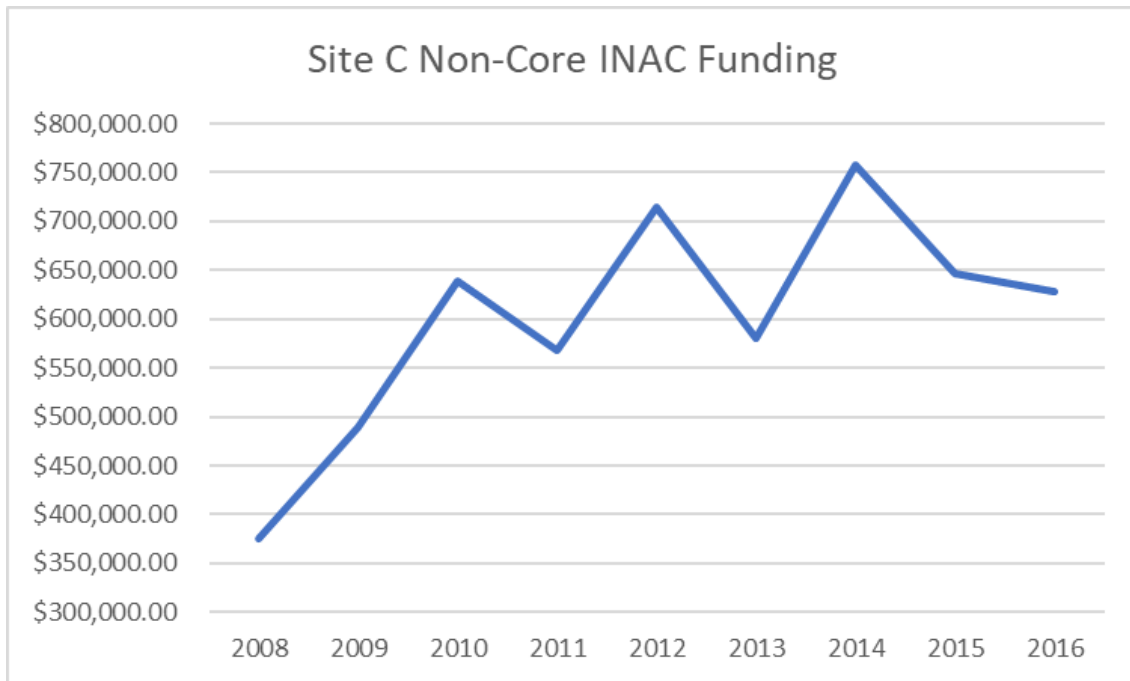
Figure 3.4 Site C – Actual Core INAC Funding 2008-2016

Site C Core INAC Funding

www.manaraa.com
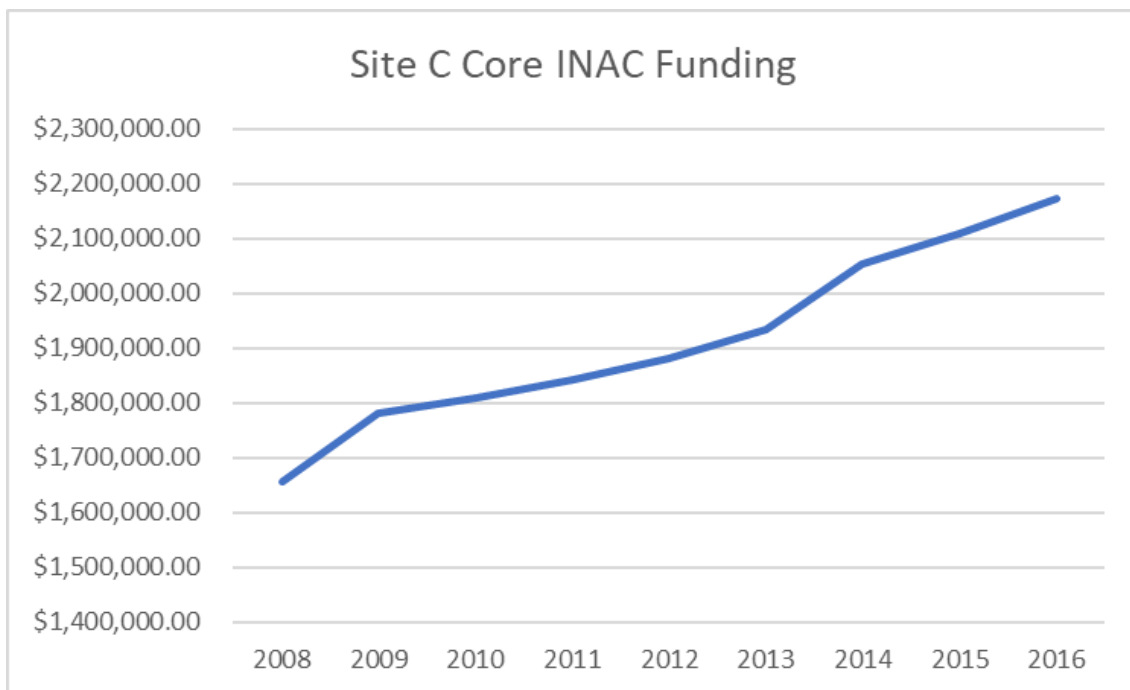
Appendix 3A: Positivist Management Accounting Research

Management or Managerial Accounting (MA) can be defined in many ways, depending on how specific or broad one wishes to be (MacIntosh & Quattrone, 2010). A positivist definition for MA presented in Demski & Feltham (1978) refers to the information being produced by MA systems as providing the information for planning and decision-making as well as to motivate individuals. They refer to these as the decision facilitating and decision-influencing roles of MA. The ultimate aim of such formal processes is to aid in the decision-making task for organizational managers and employees. Also, important to note is that the information produced by MA activities are designated for use by decision-makers internal to organizations, whereas financial accounting would have and external focus (Salterio, 2015).

The positivist MA research paradigm focuses on causal explanations of MA phenomena in hopes of generalization. Shields (2015, p. 124) describes it as "research that quantitatively tests hypotheses primarily by using archival, experimental and survey data." Curiously, the establishment of MA as a research field was not the work of accounting faculties, instead it was a project first begun by social scientists in the 1950s (Shields, 2015). Since then MA researchers have adopted numerous methodologies, such as surveys, archival analysis and experiments. Recent work in the field has even included case studies and qualitative research approaches (Lillis, 2008). The positivist research approach examines MA from an objective, scientific perspective to generalize MA phenomena and effects more broadly (i.e. across multiple organizational settings).

Two main directions for research within the positivist MA literature exist, those studies concerned with MA as information and others with MA as practice (Shields, 2015). MA information research focuses on items such as financial reports, evaluations and budgets. Research on MA practice includes budgeting, calculating costs, measuring performance and evaluation

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system topics. Prior to 2000, two main topics dominated the published literature in positivist MA research; Management Control Systems (MCS) and cost accounting (Shields, 2015). Since 2000, however, a broadening of diversity in research foci has occurred. Shields identifies five main areas or themes that now make up the bulk of the contemporary positivist MA literature; the decision influencing role of MA information, MA role in inter-organizational interactions, using behavioural economics to explain MA outcomes, MA and organizational strategy, and, finally, the effects of MA information and practices on creativity and risk.

Temporally, Lachmann, Trapp & Trapp (2017) identify four periods in the development of positivist MA research. The first period (1980-82) signifies the empirical term for MA research from a normative endeavour to an empirical one. The second (1990-92) and third (2000-02) periods are characterized by the formation of dedicated management accounting research journals and an increase in the diversity of research approaches, respectively. Their findings also showed that a broadening of research topics in MA research occurred after 2000, much as Shields (2015) outlined. Unfortunately, the fourth period (2010-12) showed, once again, a narrowing of topic and methodological diversity. Similar patterns of development occurred within the positivist financial accounting research stream which can be a concern if you favour a diversity of topics and approaches in the future direction and development of positivist MA research.

Overall, positivist management accounting research has shown some growing pains as it matures as a research field. Commentators have argued that not enough comparable studies with consistent results have been produced within positivist MA research, "the MA research literature will continue to be thin - a mile wide and an inch deep" (Shields, 2015, p. 129). Others are concerned that a creation of barriers to knowledge production in positivist management accounting research has hindered, and continues to hinder, the legitimacy of the research stream (Salterio,

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2015). Solutions for some of these concerns include the publication of more replication studies (Shields, 2015) and the merging of the two, primary management accounting research journals (Salterio, 2015); Journal of Management Accounting Research (JMAR) and Management Accounting Research (MAR). Despite these calls, Lachmann et al (2017) argue that the decreased diversity of topics, diversity in research methods and theoretical perspectives prevents the narrowing of the positivist MA research stream, thereby avoiding the fate of positivist financial accounting research.

One of the characteristics of MA research, in the broader sense, is that it seems to be more amenable to non-positivist research approaches than the financial accounting literature (Parker, 2012). Research within the positivist accounting paradigm tends not tend to include conceptual or qualitative research projects. MA positivist research has been criticized for how it overlooks the intricacies of organizational processes and any phenomena that cannot be readily counted or measured (Parker, 2012). As a result, a distinctly non-positivist (i.e. "alternative") approach to the study of MA has emerged.

Appendix 3B: "Alternative" Management Accounting Research

Baxter & Chua's (2003) review of the "alternative" management accounting literature that appeared in Accounting Organizations and Society (AOS) between 1976 and 1999 was arguably the first to celebrate non-positivist MA research in a systematic way. Due to the growing body of research, they restricted their review to articles published AOS and to those studies that mobilized a non-positivist language to describe MA practice. The review identifies seven streams of alternative MA research; a non-rational design school, naturalistic approaches, the radical alternative, institutional theory, structuration theory and Foucauldian or Latourian approaches (Baxter & Chua, 2003). The non-rational school reflects research that questions the rational economics perspective of MA studies performed up to that period. The radical (critical) approach highlights how MA is implicated in the creation and maintenance of social inequality within organizations and society (Baxter & Chua, 2003). These two streams of alternative MA research are important for informing this research project, however, studies that focus on how MA practices affect organizational context and are affected by it, are focused upon. In particular, the naturalistic research approach is relevant to the current study. Naturalistic MA research is focused on studying MA practices within specific organizational contexts (Hopper, Storey & Willmott, 1987)

Alternative MA research first appeared in studies that borrowed from the organizational literature which questioned the rational nature of individual decision-making and choice (Baxter & Chua, 2003). MA practices were problematized by concentrating on their constitutive (Boland, 1979), coercive (Cooper, Hayes & Wolf, 1981) and constraining characteristics. Constitutive MA practices affect social realities by assigning value in specific ways that define what managers and employees see as important. They are coercive and constraining when they direct the behaviour of organizational members by limiting the choice of processes (Cooper et al 1981). The development

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and implementation of MA systems only considered superficial user needs of work life rather than the values and beliefs of the individuals who were embedded in the social context (Boland, 1979). The revelation in the MA literature that organizational actors behave in non-rational ways spurred new approaches to the study of MA practice in real-life, naturalistic ways.

The studies that have focused on understanding how MA practices and systems operate in everyday organizational contexts are described as "naturalistic" approaches (Hopper, Storey and Wilmott, 1987). These types of studies require researchers to enter the field to perform investigations within specific organizational contexts, whether it be a railway company (Dent, 1991), a coal mine (Berry et al, 1985) or beer breweries (Ahrens, 1997). Site-specific studies in MA research have often investigated non-profits and public-sector contexts, such as local governments (van Helden & Uddin, 2016). The findings from organizations that have a public or social aim are relevant for Indigenous settings due to contextual similarities. Public sector MA research, in particular, includes contexts such as health care (Abernethy et al, 2006; Bourn & Ezzamel, 1987), higher education (Covaleski & Dirsmith, 1988), local government (Goddard, 1999) and emerging economies (Alam, 1997; Hopper & Bui, 2016). Due to its site-specific nature, naturalistic research in MA has the tendency to be highly fragmented, producing a body of research that is generally not cumulatively built (Baxter and Chua, 2003). Each naturalistic study is specific to a context and not easily generalizable to other settings. In the infancy of the naturalistic approach the body of research was made up of several disparate studies that were only weakly related to one another (Baxter and Chua, 2003).

In the past two decades, however, the adoption of qualitative methods in MA research has seen a dramatic increase in the number of research studies focusing on specific contexts (Parker, 2012). Field studies, ethnographies and other researcher embedded methodologies that make up

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naturalistic studies have been able to overcome fragmentation by focusing on their theoretical contribution. Hopper, Storey and Wilmott (1987) pointed out that the inability of researchers to contextualize accounting while treating it as a fully social practice was inhibiting the advancement of interpretive approaches. Since then, however, several interpretive studies have been able to both contextualize accounting in practice and further the interpretive perspective (Covaleski et al, 2003; Kakkuri-Knuuttila, Lukka & Kuorikoski, 2008; Seal & Ball, 2011). Hence, the accumulation of site-specific findings has the ability relay deeper understanding about the social world under the surface, leading to potentially more intelligent ways to practice MA.

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Chapter 4 - Performing Accounting Research in Indigenous Settings: A Personal Reflection

4.1   Introduction

> "The starting point of critical elaboration is the consciousness of what one really is, and is "knowing thyself" as a product of the historical process to date which has deposited in you an infinity of traces, without leaving an inventory." (Gramsci, 1999, p. 324).

The above quote by Antonio Gramsci describes the subjectivity that we all possess inside of us. As researchers, we take these traces with us into each research project we undertake. The traces are a product of our lived experiences, gradually shaping our personal perceptions and interpretations of the world around us. In a sense, the following chapter attempts to take personal stock of the traces that Gramsci refers to, by reflecting on my experiences as an Indigenous field researcher working in First Nations (FN) research sites in Canada. The research sites included three FN communities and a Tribal Council. Each of the sites receives funding support from INAC for the bulk of their core administrative costs. The research study included a pilot study in 2013 and 8 weeks of immersion in the field in 2016, after which I performed interpretive analyses of the data I collected from interviews, internal documents and firsthand observations.

Prior to travelling to the research sites, I began to reflect on how my personal experiences and perceptions about Indigenous people might manifest themselves during my upcoming time in the field. In this chapter, I reflect upon my racial and cultural background and how it influenced my overall experience during the fieldwork process. I mainly focus on the time I spent working in the three Indigenous community offices because they significantly challenged my preconceptions

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about my own identity and what it was like to live there. Community sites were the spaces where I assumed I would feel most like an insider, instead, I felt more like an outsider to the local residents, at least at first. My navigation of the social landscape was much more challenging in remote community sites than I had anticipated. In this chapter, I reflect upon my interactions with members of the FN community sites and how these interactions were informed by my previous assumptions about each community. My social and cultural assumptions were positively affected by each interaction I had and connection I made during my time in the field. Many of the assumptions I took with me to the field were contradicted, while others were negotiated, challenged and reconstructed throughout the experience.

The following chapter consists of three main sections; a background, a description of the research sites and a discussion of what the reflections mean for my future research. First, the description of my cultural background and experiences provides insight into the influence my identity and positionality might have had on the research process. Next, my experiences in the field are chronicled through narrative accounts and analyses that focus on instances where my personal fore-meanings and prejudices had to be negotiated (Marotta, 2009). My personal fore-meanings include perceptions about what I expected to observe when I arrived in the Indigenous research sites and what I would feel after interacting with participants. The final section contains personal reflections on the role of identity and the importance of context in the study of accounting issues in Canadian Indigenous settings. Overall, it is my hope that the insights contained within this reflection will encourage additional interpretive accounting field research projects within FN reserve communities.

4.2   Personal Background

During my childhood, I was raised in a home where my mother's Indigenous background was never seen, and rarely discussed. My mother had grown up in a small FN reserve community in northern Ontario under the care of her aunt. She left the community at the age of 13 to live with her biological parents in a small cottage they had built on the shores of the Montreal River. After she married my father, her "Indian Status" was taken away as the Indian Act policy at the time required. The policy stated that if a status Indian woman married a non-Indian man, the woman would no longer be registered as an Indian under the Indian Act.[54] It was not until the 1985 amendment to the Indian Act took place that she was able to regain her Indian Status, along with thousands of other women who had also been disenfranchised.[55]

Struggles with my personal cultural identity began when I was very young. I questioned whether I was more "white" like my father or "Indian" like my mother. My mother did not practice any traditional or spiritual ceremonies, meaning my exposure to Indigenous culture and language was subtle and infrequent. My mother did attempt to teach me some things she had learned while growing up in her reserve community. She taught me how to snare and clean rabbits, how to clean fish and where the best places to find wild blueberries were. On occasion, I had the opportunity to learn about Indigenous languages and culture from my grandmother when she would come to visit. My mother would refer to my grandmother as *nookomis* which is the Ojibway term for grandmother. My grandmother's name was Josephine and she never learned to speak English very

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[54] Indigenous and Northern Affairs Canada. (September 15, 2010). The Indian Register. Retrieved August 18, 2017 from: https://www.aadnc-aandc.gc.ca/eng/1100100032475/1100100032476
[55] Bill C-31 reinstated those who had lost their status prior to April 17, 1985 because of discriminatory provisions in the old Indian Act, they were entitled to apply to the Department of Indian Affairs to get their status back (Miller, 2000).

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well, but taught us a few words to help us understand her. For instance, *nookomis* (my grandmother) would often ask my mother, or one of my older siblings, for *aniibiishaaboo* (tea), when she wanted a drink.[56] At other times, she would ask my older sisters, "*giiwashkwebii*?", the word for intoxicated, before entering the house because she would not stay to visit if my parents were drinking.[57] Now that I am older and better appreciate the language, culture and traditions of my Ojibway background, I wish I could have had more time to learn from my grandmother (*nookomis*), while she was alive.

I considered perceptions about my cultural identity before entering the field to conduct research. The reflections on my cultural identity resulted in my questioning of what social position I was coming from as a researcher. I was unsure of whether I should consider myself an insider or an outsider of the Indigenous social groups. The consideration was important because I was about to begin working closely with other Indigenous people, sometimes for weeks at a time. On one hand, my racial background allowed me to consider myself as an insider. However, I lacked the cultural knowledge and life experiences described by the study's participants. Also, I grew up in a vastly different geographic and socio-economic situation which had to be considered as I reflected on my perceived positionality and self-identification. A critical reflection before visiting the research sites was helpful in being able to recognize when participant responses differed from my own beliefs or assumptions. Knowing my own biases and reflecting on where they originated forms a major component of the process of being reflexive (Berger, 2015). The following section describes how positionality, identity and ideology are all key considerations of the reflexivity process.

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[56] When spoken, the term *aniibiishaaboo sounded like "nee-bee-sha-boe".* Spelling verified at http://ojibwe.lib.umn.edu/

[57] When spoken, the term *giiwashkwebii sounded like "kwish-kavey".* Spelling verified at http://ojibwe.lib.umn.edu

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4.3   Reflexivity in Accounting and Indigenous Research

Reflexivity is described as an awareness of the internal factors that drive our emotional responses to stimuli and shape our relationships with others (Etherington, 2004). In the world of research, reflexivity involves knowing that we, as researchers, play a role in the construction of meaning and that it is not possible to be completely objective during the research process (Jordan, 2006). The perspectives and biases that a researcher carries with them will always have some level of influence on the outcomes of research. Influence occurs because researchers bring their values and beliefs with them when they enter the field and personal experiences and perceptions cannot simply be turned off or ignored. Berger (2015) describes reflexivity as:

> "The process of continual internal dialogue and critical self-evaluation of the researcher's positionality, as well as active acknowledgement and explicit recognition that their position may affect research process and outcomes" (p. 220).

Berger's definition reflects the importance of researcher positionality. The personal and professional experiences of the researcher shape their general worldviews and their views of the specific topic under study. As a research process, reflexivity becomes a strategy for ensuring research quality when using subjective research methodologies and is especially important when the researcher has similar life experiences to those of the research participants. In this study, reflexivity is important because of the common racial identity I share with the study's participants.

Race is just one component of a complex mosaic of factors that affect our perceptions about culture and identity. From a social perspective, culture is a learned phenomenon that is acquired through participation in the daily lives of an ethnic or racial collective (Kallen, 1995). Discussions on the cultural identity of groups or collectives in the academic literature are often reduced to binary discourses, such as east-west, savage-civilized, traditional-modern, orient-occident (Eppley,

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2006; Said, 1978). The limitation of such a binary conception of other racial, ethnic and cultural groups is that it forces identity into one of two rigid categories. It essentializes cultural groups and falsely assigns the same attributes to every member of each category. Members who identify, or are identified, as part of a specific ethnic or cultural group will certainly have similar attitudes and behaviours (James, 2003), however, it is false to assume that all members of a specific cultural group can be represented by a single discursive category, all acting and thinking the same.

Cultural identity at the individual level is different from the collective level, however, it is also complex, contradictory, and highly dependent on context (Hall, 1996). Individuals identify themselves as part of a cultural group through the similarities and experiences they perceive to have in common. Duku (2007, p. 4) defines individual identity as follows:

> "Identity…is a bimodal phenomenon, linking internal self-perceptions to the perception of self as part of a social environment - the construction of which involves a distinction between the self and other, or between us and them."

The bimodal nature of identity in the above quote describes the comparison one makes between perceptions of self and specific socially constructed contexts. In pluralistic societies, individuals may self-identify as members of multiple cultural groups at the same time. Bhabha (1995; 1996) describes these multiple identities as being in a "third space", an interstitial space, somewhere in-between a person's multitude of identities. From this interstitial space, individuals have equal access to each of the groups they identify with, depending on what the social situation calls for (Daskalaki, Butler & Petrovic, 2016). Overall, individual cultural identity is the sum of our memberships to any number of cultural collectives. Societies, at a broader level, indirectly affect our individual perceptions about group affiliation, depending on the social positions of our associated cultural groups (James, 2003).

Positionality refers to the space that an individual occupies within society and is a product of the sum of their identities, beliefs and experiences (James, 2003). A researcher's positionality is determined through a grand mosaic of identities, coupled with how they perceive their status in the world and how others see them (Berger, 2015). Social position can be based on individual characteristics, such as race, gender, age, education, ability, language, etc. In turn, an individual's social position influences their personal beliefs, experiences, biases and ideologies that determine one's positionality. To be reflexive about positionality, researchers must be able to recognize and acknowledge the subjectivity of beliefs and biases that emerge during the research process. The social position of the researcher in relation to the participants in the study is referred to as their insider or outsider status (Eppley, 2006). The researcher's status with the group they are working with can be a critical factor in determining the level of success of the research project.

Insider or outsider status is a constantly changing social construction based on the past relationship between the individual and the group under study (Eppley, 2006). The status of "insider" may be inferred by others through the visible characteristics, language or shared cultural capital of the researcher (Duku, 2007). A researcher may also perceive an affiliation with specific social groups and self-identify as an insider. Being an insider of a social group under study has many advantages a researcher when conducting qualitative research. First, insider status allows quicker and smoother access to the field by limiting the amount of opposition before being welcomed into the social space. An insider also has shared life experiences with the social group that provides insight into some of the responses received throughout the research process. Members of the ingroup have shared meanings and perspectives that might not be recognized by outsider researchers. Finally, participants may be more likely to trust an individual who is a member of their social group, resulting in the potential for more honesty and detail in their responses. Insider

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status may also have disadvantages because the researcher is susceptible to the inherent biases that come with membership to the ingroup. Employing reflexivity as a strategy to counteract the risk of researcher bias is very important for researchers who are insiders, because of the potential for higher emotional stakes in the process.

Outsider researchers have the advantage of being able to limit their exposure to the subjective aspects of group membership while conducting their research. The researchers goal for conducting the research can act as a rudder for directing how the field research is undertaken. The potential of local influences to cloud their interpretations can be reduced because of their physical and cultural separation from the social space (Eppley, 2006). By not being emotionally invested in the participant's responses, outsider researchers are less likely to infer interpretations that are overly skewed by their feelings toward the group. An outsider may also be able to see issues from a perspective that locals and insiders have previously missed (Duku, 2007). Overall, the local culture, politics and social norms have less influence on how they conduct their research and what conclusions they draw. Outsider researchers can still benefit from employing reflexivity as a strategy during the performance of qualitative research, however. They can still be influenced by their perceptions and fore-meanings about the group that may result in skewed interpretations and bias. Constant critical reflection and self-assessment can alleviate the influence of the positionality of outsider researchers, much in the same way it does for insider researchers.

Reflexivity is critically important for moderating the influence of biases and beliefs that researchers may carry with them into a research project. Personal identity, past experiences and positionality can all influence the outcomes of a subjective analysis and skew the production of knowledge (Berger, 2015). Racially, I am Indigenous, but I do not share the cultural and geographic experiences of many of the Indigenous participants in my study. In some ways, I perceived myself

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as an insider researcher because I expected my racial background to allow me to build trust with Indigenous participants more easily and to provide initial access to the research sites. I also found that I possessed many shared experiences with those participants who also reconnected with their Indigenous roots later in life. My identity, however, differed significantly from those individuals who had lived in the reserve community their whole lives. In these instances, I found it more appropriate to view my perspective as one of an outsider during the interpretive analysis of their responses. As in Duku (2007), I had to conduct interpretive analyses as a cultural other in many cases, even though I mainly considered myself as being a part of the ingroup. The following section documents how contradictions between my pre-conceptions and actual experiences were negotiated during my time in the field.

4.4   Experiences in the Field (Findings)

This section draws on personal reflections and field notes, along with participant statements, to provide insight into my experiences in the field. First, I discuss the importance of reflecting upon my own subjectivity prior to entering the field. It is important for me to be aware of what biases I was bringing into the field so that I could recognized them and improve the legitimacy of my interpretations. Second, trust building activities with participants and local residents are discussed to indicate how "outsider" feelings were overcome. Building trust allows participants to potentially feel comfortable enough with me, as a researcher, to disclose detailed and potentially sensitive information during their interviews. Building trust also had the secondary effect of persuading participants to welcome me as part of the cultural group. Finally, I discuss how my perceptions about identity were affected by the local social norms before concluding with a vignette describing an experience where I felt acceptance as an insider.

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Prior to entering the field, I had assumed that my Indigenous background would limit the number of barriers I would encounter within each of the research sites. I considered myself an insider due to my racial identity which would give me an advantage as I sought to gain the trust of gatekeepers and community participants. Before I entered the field, I had felt that I somewhat knew what to expect because I had visited the sites on numerous occasions and I had not experienced any culture shock. I assumed my understanding of the funding system and internal governance of the sites was enough to foresee how the use of accounting techniques would be described. Although I had struggled with my self-identity in the past, I felt I would still have a better understanding and appreciation for local customs and traditions than a non-Indigenous researcher would. Before entering the field, however, I realized I was drawing on a previously internalized representation of Indigenous culture and collective identity, rather than remembering that each individual has their own attitudes and behaviours. As a result, I was able to identify personal biases, assumptions and beliefs about Indigenous contexts that I hoped to recognize and defuse as I encountered them in the field. Additionally, I brought with me my understandings about the process of conducting qualitative research, the importance of reflexivity and how my positionality might impact the research and the knowledge outcomes. I knew that I would have to gain the trust of the individuals I was interviewing and working with to gain the insights I was looking for.

During initial interviews, I was worried that I would not get to the heart of my study's intended focus. I felt that the first couple of interviews did not include enough content on reporting. My first attempt to remedy the situation was to apply greater pressure on participants to express their views on reporting. My impulse to apply pressure to the interviewees caused me to take a moment to try to understand what it was that was driving my actions. I concluded that I was allowing my desired research outcomes to determine the way I was conducting the interviews.

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After some thought, I decided that I did not want to coerce interviewees into responding in the way that suited me, so I allowed them to have more influence over the content and direction of the interviews. Of course, I continued to include questions about reporting but if the interviewee did not have much to say on the topic, I refrained from pushing too hard. To my surprise, the conversation almost always returned to the topic of reporting on its own.

Overall, the interview process improved as I became more aware of my subconscious judgements and biases. While conducting interviews, I would make notes on what participants were saying, as well as the body language they were projecting. I also made note at times when I felt I was making a judgement about their response or I felt an emotional response to what they were saying. Biases and judgements tended to occur when the interviewees response did not align with what I expected to hear or contradicted my own beliefs. For instance, during the first few interviews, I made a note in my field journal whenever the interviewee cursed. At first, I thought it was rare for an office employee to swear and perhaps it indicated the level of passion that the interviewee had for the subject. I later realized that many employees within the research sites cursed while they were in the office. I had made a judgement about swearing based on my Western worldviews on workplace norms about language. As time went by, while I remained conscious of my emotional and judgmental reactions to cursing, I eventually became desensitized to it.

One of the first realizations I made upon entering research sites was that my Indigenous self-identification was not providing the level of access to the research sites I had hoped for. I encountered apprehension when I began to ask questions about how the office worked and details about individual roles. I felt that participants were uncomfortable with either having me in the office or with the questions I was asking. I also felt some tension when I responded to questions about my research or what outcomes I was expecting to see. At first, I replied to these inquiries as

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I would in any other research setting, providing details of the overall topic and what aspects of the topic I was particularly interested in. Many reactions within the research sites were positive where individuals saw the research as important and potentially impactful to community governance. Individuals also revealed negative perceptions about universities, academic studies and outsider researchers, which they described as the self-interested. Such views were understandable given the tumultuous history between academics and Indigenous populations (Menzies, 2001; Struthers & Peden-McAlpine, 2005). I also noticed conceptual differences between myself and local residents when I would spoke about the urban area I was from, since they were accustomed to a more rural way of life. I knew that I would not be able to gain the trust of very many members of the local community if I did not change the way I presented myself to the participants.

To distinguish my research from any negative local perceptions about academics, I positioned myself as a student who was simply hoping to learn more about how the community functioned and to understand what relationships with government agencies were like. Presenting myself as an interested Indigenous student, eager to learn, eased much of the tension I initially felt from apprehensive participants. I also made sure that I was present in social spaces where I could easily and frequently be seen. Being present usually meant I was sitting in the band office waiting area, chatting with receptionists or greeting every individual I encountered. Building rapport with the receptionist turned out to be very beneficial for the research because they were able to influence the perceptions of others, far more than if I had not had their help. My perception was that when other members of the office saw the receptionist talking to me, they seemed to let their guard down and began to talk to me as well.

My attempts at trust building began well before the first interview was conducted and they continued long after the final interview as completed. Being present in the office and engaging in

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conversations with members of the community made the interview process more fruitful. The trust and rapport I established resulted in many volunteers for interviews and it seemed to provoke more openness and honesty during the interviews. To formalize my attempts at trust building, each interview began with reassurances of the anonymity of participants and the confidentiality of the research process. I continued each interview with a brief description of my upbringing, followed by questions about the interviewee's experiences and background. The purpose of starting with personal questions was to get the individual comfortable in talking about themselves and to frame their responses for later interpretative analysis according to their personal experiences.

One surprising outcome of the interview process were the similarities between my background and the backgrounds of many participants. Many participants had also grown up in families where only one of the parents were Indigenous. In almost all cases, it was the interviewees mother who had been a "registered Indian" and who was forced to relinquish their Indigenous status due to Indian Act provisions. Like myself, those participants only reconnected with their Indigenous roots in adulthood. The similarities between our experiences provided many talking points, promoting deeper conversations, trust and connections. As a result, interviewees frequently invited me to join them at local community events, social gatherings and even into their homes for meals and other gatherings. I was happy to accept as many invitations as I could because they provided me the opportunity to participate in the social world outside of the office within each research site.

In addition to trust building, the benefits of participating in the social world of the participants included allowing me to observe activities, inspire thoughtful questions to ask and create memories of the sites (Johnson et al, 2004). The level of researcher participation in the field can become problematic, however, if not properly gauged. As a result, the balance between the

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time I spent participating in activities and the time I spent passively observing were both carefully tracked. Although some participation was necessary to provide an understanding of the participant's, too much involvement could lead to emotional attachments with the group of people being studied, affecting my interpretations of the research data. Dewalt & Dewalt (2002) provide a scale for researcher participation, ranging from non-participation to complete participation. Complete participation is also referred to as the researcher "going native", where identity as a researcher is shed, analytic interest in the topic is lost and the individual becomes fully immersed in the culture under study (Dewalt & Dewalt, 2002).[58] I stopped short of complete participation by restricting my social participation to group activities and avoiding one-on-one private interactions outside of the work environment. The level participation I chose did require some immersion in the setting, but yielded insights into the social norms and rules of the research sites I would not have gained otherwise.

During interactions with participants in the office setting and attendance at community events, I did not observe many instances where traditional languages were spoken. Exceptions occurred at the beginning of some community meetings, however, when an Elder would begin the meeting by saying a prayer in Ojibway. Aside from such formal gatherings, I would only hear an occasional phrase or word spoken in a traditional language which challenged my preconceptions about the local communication styles I expected to observe. What was interesting, however, was that the more I interacted with community members, the more I noticed that a unique contextual vocabulary did exist that I was previously not aware of. Local community residents seemed to have

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[58] The term "going native" has origins in British imperialist discourse during the 19th century and has derogatory connotations (Menzies, 2001). It is used here for illustrative purposes only.

their own coded language which I had not noticed during previous interactions. The idea of a local or private coded language is explained by Schutz (1976, p. 107):

> "Every social group has its own private code, understandable only by those who have participated in the common past experiences in which it took place"

On those occasions where I heard a term I was not familiar with, I simply asked what it meant. In most cases, individuals were happy to explain, likely realizing that I would not be aware of the lived experience of reserve life. In many cases, my previous understanding of a term differed from its local meaning. For instance, the phrase "going camping" was not familiar to members of one of the research sites. When I asked one individual if they would be "going camping" over the weekend, they responded rather sharply, "we don't go camping, we live on a reserve, we *are* camping." I interpreted the individual's response to mean that what I perceived as "going camping" (i.e. stripping off the luxuries of the modern world to live in the wilderness for a weekend), was the daily reality for people who lived on the reserve. From that point on, I did not ask any other community members if they would be "going camping".

As my time in the field continued, I gradually improved my understanding of local terms and meanings. I learned that one of the social and cultural norms within the reserve communities I visited, was the use of nicknames. Family, acquaintances and other community members would refer to a person's nickname, rather than their legal given name. During my first four weeks in the field, I had heard some of these nicknames being used but was not sure who they were referring to. During the fifth week, I started to associate the specific individuals with their nickname, however, I did not want to seem rude or insensitive so I refrained from using a person's nickname. The following vignette describes an instance where my understanding of the local term "nish", allowed me to gain favour and trust with local residents, in regard to the use of local names. "Nish"

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is a term used in each research site to describe individuals and behaviours that were perceived as being Anishnaabe.[59] The story recounts the moment when I was first received the invitation to use an individual's nickname which I viewed as a rite of passage toward acceptance.

On the day of the event, I spent most of my time in the community's band office boardroom, observing and listening to social interactions within the office. The boardroom was in a central location between the offices of the Band Manager and Finance Manager. From that location, I could hear many verbal interactions between staff members and the two managers. While taking notes, an employee I had previously interviewed named "Donna", came into the boardroom.[60] "Donna" informed me that she had invited few other people to her home that evening for snacks and homemade wine and asked me if I would like to join them. I saw it as a great opportunity to build rapport by interacting with community members outside the office setting. I accepted the invitation and a few hours later, I was sitting with a group of community members in the home of a band office employee.

Apprehensive at first, I eventually grew comfortable with the surroundings and participating in group conversations. In total, six people were in the room; "Donna" and her spouse, another office employee, "Cathy", and her spouse, and "Cathy's" brother-in-law. Everyone in the room had spent most of their lives in the community and, at times, I found it difficult to understand what they were saying. Our conversations revolved around sports, hunting, fishing and family, and we enjoyed many laughs throughout the evening. I started to feel, however, that I was not adequately contributing to the conversation, so I started trying to think of something funny to say. I finally got my opportunity after "Donna's" spouse described his comically feeble attempt to climb

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[59] Anishnaabe refers to a group of culturally and historically related Indigenous societies in Canada. The term is closely related to speakers of the Algonquin languages, including Ojibway (Dickason & McNab, 2009).

[60] Pseudonyms are used to refer to the individuals involved in the anecdote, their real names remain protected.

a tree during a moose hunting trip the previous autumn. "Donna" teased that "he liked to think he was Spider-Man™, or something." Hoping to impress, I quickly blurted out, "maybe we should call him Spider-Nish instead".

At first, everyone was quiet and I began to have a sinking feeling in the pit of my stomach. Had I said the wrong thing? To my amazement and after a heart stopping delay, everyone in the room began to laugh. After a few moments we all began to sing a rendition of "Spider-Nish" to the tune of the Spider-Man™ cartoon theme song from the 1960s. After I finally contributed to the evening's conversation, I felt much more relaxed and began to speak a lot more. Later on in the evening, "Donna" looked at me and chuckled, "Spider-Nish", she said, "that's a good one!" "Thanks 'Donna'", I replied. "Oh no, call me 'Deedeens'", she responded, which was her local nickname.[61] By the end of the evening, I had been invited to use the local nickname for each of the other guests. From that night onward, when I interacted with anyone from that gathering, I referred to them by their local name. Word travelled fast and by the end of my time in the field an additional five community members asked me to call them by their local names. Unfortunately, I did not spend enough time in the field to earn my own local nickname, but it is something I can aspire to.

This section discussed the importance of reflecting upon one's identity, positionality and experiences prior to entering the field to conduct research. Awareness of personal subjectivities that may affect the research process and outcomes is critical for employing reflexivity. Reflexivity is especially important when the researcher is conducting studies on topics that are "close to home" (Johnson et al, 2004) or require active participation (Dewalt & Dewalt, 2002). Participation in the social world of participants built trust, inspired questions and allowed me to experience local social norms and discourses. Overall, pre-conceptions about my own Indigenous identity were

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[61] Names have been changed to protect the identity of the individuals. Deedeens is the Ojibway word for Blue Jay.

challenged, negotiated and adjusted throughout the research process. Self-reflexivity allowed me to recognize and address the personal characteristics that might prove problematic during the research project. I carry forward the lessons I learned in the field about the impact of researcher prejudices on outcomes and the nuances of working in Indigenous settings.

4.5 Empirical Lessons

During my time in the field, I gradually became more aware of the socially constructed assumptions about the Indigenous population that I brought with me into the field. I had expectations that participants would uniformly dislike the high demands for reporting and imposed budgets from the government. I also assumed that participants would be negatively affected by such accounting techniques and accountability demands. Although I attempted not to, I found myself continuously making judgements and reacting emotionally to what I saw and heard in the field. Over time, I began to catch my emotional reactions earlier, becoming better at recognizing when my internal dialogue was being judgmental. When working with Indigenous populations, reflexivity allows researchers to recognize those views and fore-meanings that are based secondary sources, rather than what participants are saying. Employing reflexivity is especially important in research sites where the researcher has a similar background and possesses comparable life experiences with the participants, so that observations and interpretations are as clear from bias as possible.

Researchers must be aware of political, social and cultural tensions that exist within the contexts where they work. Family membership, the role of tradition, economic development, relations with the Canadian government and local government transparency are just a few of the areas of contention I witnessed. A clear organizational tension became evident throughout the field

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research process. Administrative managers stated their discontent with the way the Chief and Council operated and the ways they governed the community. For their part, a level of dismissiveness was displayed by some Councillors as to the role played by administrative managers. I witnessed both managers and political leaders questioning the competency of the other. Members of Chief and Council are democratically elected and did not have standards or policies to govern them, except for those in the Indian Act. The Chief and Council were also generally less educated and did not spend much time in the office. Elected roles were part-time and only lasted for 2 years. Resentment seemed to exist in some manager responses when speaking about how the Chief and Council were, technically, their bosses. Managers often stated that they felt the Chief and Council did not understand how to properly look after the reserve and its members.

The governance issue of individuals holding salaried and elected positions at the same time was a major area of complaint for community members. Within the organizational chart of the research sites, portfolio managers reported to the Band Manager, who reported to the Chief and Council, who were the group with the most political authority. Band Managers had to simultaneously supervise, and report to, individuals who were their employees and members of Council. Despite complaints, individuals who held dual positions did not see a problem with the perceived conflict of interest they were creating. Allowing individuals to hold dual roles created tensions within the band offices and within the communities. From a governance perspective, however, the shortage of potential employees and elected leaders made the situation unavoidable. Researchers entering FN sites need to be aware of the scarcity of human resources and how they may lead to similar contextual conditions within their chosen research settings.

One of my assumptions that I challenged before entering the field was that most Indigenous populations shared common ideologies about the world. Within the research sites, however,

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numerous worldviews and contradictory belief systems existed. For example, community members who grew up in the reserve community held negative perceptions about other community members who were raised outside of the reserve. On-reserve members considered themselves insiders and they viewed off-reserve members as outsiders. Despite being members of same community, their view was that if you had not endured the struggles of growing up on the reserve, or did not currently live there, you were not considered a cultural equal. Researchers will need to be aware of the prejudices that exist between individual members and groups within the same FN site.

Within the reserve community itself, on-reserve members described internal tensions based on economic and political ideologies, family affiliations and the role of women in government. Economically, bitter disagreements emerged from discussions over what style of economic development to pursue and the role Chief and Council should play in that development. Additionally, one or two families seemed to possess disproportionate amounts of political power and influence within the communities. Members of the largest families held many of the management and political leader positions. Members of smaller families expressed feelings of being "left out" of the community's power structure and that they had little influence on the development and direction of their own community. Perceptions about the role of women in government positions were also not consistent with my pre-held beliefs. Participants described numerous instances of sexism and misogyny taking place within their community and workplace. Future researchers need to be aware of their own perceptions about economic development, politics, nepotism and women's rights. The views expressed within FN research sites may illicit emotional responses and judgements if the researcher is not prepared.

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4.6   Future Research

Indigenous community settings offer a wealth of possibilities for future accounting research projects. They offer contexts rich in unique social, cultural and historical characteristics that may affect, or be affected by accounting techniques. Studies that further our understanding of how accounting is used in INAC funding agreements, through reporting requirements and budgeting controls, are needed in these settings. Also, the role of accounting techniques in the formulation and distribution of transfer payments by other federal departments (e.g. Health Canada) to Indigenous recipients is also an underdeveloped area of research. A comparative analysis of the differences and similarities between the fiscal management activities of INAC and non-INAC funded Indigenous communities is also a possibility for further investigation. Indigenous communities that have never received INAC funding under the Indian Act have persisted without financial dependency. The ideological and behavioural differences between settings could potentially shed light on the lasting effects of funding on culture, ideology and group dynamics. Finally, comparing the use of management accounting in fiscally successful FN communities and less successful communities could provide a better understanding of the emancipatory potential of management accounting. Overall, future academic research on the intersection of accounting and Indigenous populations will pull researchers into field, where they will need to be sensitive to context and employ reflexive strategies to interpret and understand the uniqueness of each potential research site.

Accounting research has neglected to study the lived experiences of Indigenous people and their relation to accounting. Researchers have not challenged their own positionality (i.e. studying the "margins" from the safety of "center" (Gandhi, 1998)) to work directly with Indigenous populations. Future accounting research on the relationship between the FN communities and

colonial governments, has the opportunity to capture the perspectives of those who find themselves living in the margins of mainstream society. Qualitative research in Indigenous settings contributes to both accounting and postcolonial scholarship because they take researchers directly into unfamiliar contemporary settings rather than relying on historical archival information that is often written by the dominant group. As a result, non-participative studies about Indigenous populations in Canada rely heavily on the "visible" history, such as historical documents and media. Studies focused on researcher participation showcase the point of view of the "non-visible", or occluded, person by collecting firsthand accounts about their attitudes, ideologies and belief systems (Boehmer, 2005). Researchers who participate in the social setting have the opportunity to bridge the gap between conceptual ideas about accounting relationships in Indigenous communities and the actuality of how accounting manifests itself within these settings.

Indigenous communities have been reluctant to work with non-Indigenous researchers, due to negative perceptions about the exploitative nature of academics (Menzies, 2009). Many Indigenous settings, however, are becoming more open to the idea of working with academia as a means to showcase successes and shed light on challenges (Struthers & Peden-McAlpine, 2005). A potential outcome for the current research project is that it may inform academics, consultants and other external stakeholders on how to build stronger working relationships with the members of Indigenous research sites. Universities are positioned as potential institutions that can work with Indigenous groups to provide an avenue for respectful and mutually beneficial study to take place. A potential benefit for the researcher and the First Nations population could be the development of research questions that are specific to the needs and interests of each site. Indigenous cultural teachings and ceremony could also be drawn on as theoretical lenses, allowing the research to be customized to the participatory group. It is my hope that future researchers in FN settings will draw

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upon insights from the current research project, leading to positive experiences in the field and the production of impactful research.

4.7   Conclusion

The preceding chapter reviews my experiences as a field researcher in Indigenous settings. The chapter describes the importance of reflexivity in the performance of qualitative research, especially in culturally sensitive spaces. Throughout my time in the field I attempted to be aware of those situations where my personal biases or fore-meanings were negatively influencing my interpretation of my experiences. By acknowledging my own biases, it allowed me to take responsibility for the influence that my positionality might be having on the research outcomes and production of knowledge. The chapter consists of a review of my personal characteristics and beliefs, how reflexivity was employed in the field, and how it can improve future accounting research in Indigenous contexts. My social position and personal experiences as an Indigenous individual could have been problematic, given my emotional attachment to the culture. However, through recognizing, acknowledging and attempting to understand personal judgements and biases, I mitigated as much of their impact on the final outcomes of the research as I could. As I encountered circumstances that contradicted my fore-meanings about Indigenous populations, I learned to challenge what I thought I knew and open my mind to new possibilities of understanding. I hope that this chapter and the overall dissertation adequately reflect the new meanings and perspectives that were gleaned throughout the research process and that the contents of this project may inform future Indigenous research methodology, accounting literature and our broader understanding of First Nations relationships in Canada.

Appendix A: GREB Approval Letter

April 11, 2014

Mr. Russell Evans
Ph.D. Candidate
Queen's School of Business
Queen's University
Goodes Hall
143 Union Street
Kingston, ON, K7L 3N6

GREB Ref #: GBUS-413-14; Romeo # 6012093
Title: "GBUS-413-14 Stakeholder Relationships in Aboriginal Communities: Balancing membership and government accountabilities"

Dear Mr. Evans:

The General Research Ethics Board (GREB), by means of a delegated board review, has cleared your proposal entitled **"GBUS-413-14 Stakeholder Relationships in Aboriginal Communities: Balancing membership and government accountabilities"** for ethical compliance with the Tri-Council Guidelines (TCPS) and Queen's ethics policies. In accordance with the Tri-Council Guidelines (article D.1.6) and Senate Terms of Reference (article G), your project has been cleared for one year. At the end of each year, the GREB will ask if your project has been completed and if not, what changes have occurred or will occur in the next year.

You are reminded of your obligation to advise the GREB, with a copy to your unit REB, of any adverse event(s) that occur during this one year period (access this form at https://eservices.queensu.ca/romeo_researcher/ and click Events - GREB Adverse Event Report). An adverse event includes, but is not limited to, a complaint, a change or unexpected event that alters the level of risk for the researcher or participants or situation that requires a substantial change in approach to a participant(s). You are also advised that all adverse events must be reported to the GREB within 48 hours.

You are also reminded that all changes that might affect human participants must be cleared by the GREB. For example you must report changes to the level of risk, applicant characteristics, and implementation of new procedures. To make an amendment, access the application at https://eservices.queensu.ca/romeo_researcher/ and click Events - GREB Amendment to Approved Study Form. These changes will automatically be sent to the Ethics Coordinator, Gail Irving, at the Office of Research Services or irvingg@queensu.ca for further review and clearance by the GREB or GREB Chair.

On behalf of the General Research Ethics Board, I wish you continued success in your research.

Yours sincerely,

Joan Stevenson, Ph.D.
Chair, General Research Ethics Board

c: Dr. Teri Shearer and Dr. Bertrand Malsch, Faculty Supervisors
        Dr. Jane Webster, Chair, Unit REB
        Ms. Amy Marshall, c/o Research Office

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