



# The milieu of reporting of Nacamaki and Nabuna villages of Koro Island

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## Abstract

**Purpose** – This paper seeks to examine the milieu of reporting in two villages operating on Koro Island, Republic of Fiji Islands. It aims to analyse how both western-narrow and traditional reporting offers rural villages extensive opportunities to discharge responsibilities of stewardship, accountability and accounts of the activities of farmers and stores in an agrarian setting, whether the activities are subsistence- or cash-based.

**Design/methodology/approach** – Fieldwork was conducted in two villages of Koro Island, Nacamaki and Nabuna, to ascertain the milieu of reporting, and open-ended interviews were conducted with villagers from both villages. The “view from the centre” is adopted here, rather than the “view from the periphery”.

**Findings** – The study shows that people of both Nacamaki and Nabuna villages have adapted their specific reporting styles according to the circumstances facing them. Despite being only 5 km apart, two sharply contrasting village reporting milieus emerge. One relies greatly on the use of both Traditional oral and Western-narrow hand-written reports to fulfil accounts of entities (co-operative and individual farmers) operating in the village. The other prefers oral communication to any form of written communication to raise accounts of villagers’ collectivist and independently charged, agrarian-based activities.

**Research limitations/implications** – The study raises three sets of policy issues that are central to the development of reporting in Eastern Fijian villages. Numerous resources are unnecessary in presenting a western-narrow account of transactions when the accounts are supplemented by a traditional reporting mien. Western-narrow reporting appears to be well received by co-operative members and individually oriented farmers. In the absence of Western-narrow reporting, Traditional reporting seems to serve the needs of both communally oriented and individualistically inclined villagers. The results of the study underlie both the complexity of village life in determining systems of reporting and the fragility of written reporting in Eastern Fijian outer island villages.

**Practical implications** – The study shows the way in which Eastern Fijian villages resolve subsistence and cash exchanges at the social level, taking into account local conventions, customs, laws, rituals and values.

**Originality/value** – The originality of the paper rests in considering villagers’ own reporting through internal points of reference, providing space for interrelations between traditional Fijian values, the island landscape and the cultural geography.

**Keywords** Organizations, Laws, Culture (sociology)

**Paper type** Research paper

## Introduction

The “views from the centre” of Nacamaki and Nabuna villages, located on Koro Island, are relayed in this study to appraise the milieu of village reporting. The study provides insights into internal village reporting expectations. This paper argues that, because of an outer island village’s historical, cultural, ceremonial and social background (Rutz, 1978), reporting duties arise among villagers in order to fulfil various communal,



hierarchical and survival responsibilities, including those of stewardship. This contrasts with the “view from the periphery” adopted by development agencies and social scientists in relation to villages in eastern Fiji, and the consequent focus of these outsiders on commercial, cultural, economic, educational, environmental, financial, marketing and social aspects of development of these villages (e.g. Ecumenical Centre for Research Education and Advocacy, 2008; Fiji Council of Social Services, 2008; Foundation for Rural Integration Enterprises N Development, 2008; Habitat for Humanity, 2008) (Muma, 2002; Ravuvu, 1988).

Applying this peripheral point of view, each Eastern Fijian outer island village is assigned a level of village performance, such as being “stagnated” (Bayliss-Smith *et al.*, 1988, p. 208) or as attaining “a relatively satisfactory level of welfare” (Bayliss-Smith, 1976, p. 1). This peripheral view is usually at the expense of ignoring the more prosaic issue of internal village reporting information systems. The research question addressed in the study is: What type of reporting model best serves owner information needs in an indigenous village co-operative organisation? The underlying premise is that, by considering villagers’ own reporting through internal points of reference, an intrinsic notion of development may be gleaned, complementing insights provided by the outside benchmarks and values generated by the “view from the periphery”, as well as contrasting with them.

In recent times, there has been a considerable increase in theoretically-oriented work with a variety of research methods on accounting about Fiji at the formal level of the company and the public sector body (e.g. Alam *et al.*, 2004; Brown *et al.*, 2007; Brown *et al.*, 2004; Davie, 1999, 2000, 2004; Irvine and Deo, 2006; Lodhia, 1999, 2000, 2001, 2002; Nandan and Alam, 2004, 2005; Sharma and Hoque, 2002). Although many of these studies examine reporting, they do so with the underlying expectation of written reporting by formal organisations. Not only do such organisations exclude villages, but also, if reporting is to be found in villages and other Fijian micro-situations, its form may very well reflect oral traditions. This study reduces this gap in the literature by considering the intricacies of the extant reporting systems at the village/co-operative level, which, it turns out, are linked to many factors facing the village, not only the economic but also the social, cultural and institutional arrangements of island life.

The study is important for the following reasons. First, it contributes to the literature regarding the reporting milieu of villages in rural Eastern Fiji. It does this by considering the type of reporting model that best serves owner information needs in an indigenous co-operative organisation. Second, it raises a set of policy issues that are central to the development of reporting in an Eastern Fijian village. The term “development” is contextualized throughout the paper by a number of constructions that provide space for the interrelations between traditional Fijian values, the island landscape and the cultural geography of the islanders, rather than through conventional definitions of economic development.

The paper is structured as follows. The next section presents the background to studies of reporting models. In that section, outlines are provided of a spectrum of reporting models based on past studies and on how alternative models of reporting may fit the Eastern Fijian village scenario. This is followed by a section presenting contextual material on Fiji in general and Eastern Fiji in particular. After that, method is dealt with, including how and where the study was conducted. A discussion is then presented about the ways villages resolve subsistence and cash exchanges at the social

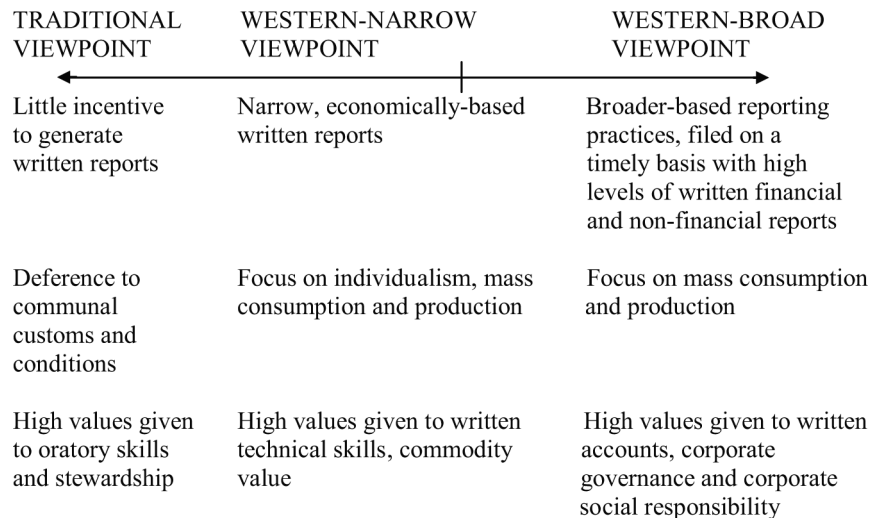
level, taking into account local conventions, customs, laws, rituals and values. This is followed by a section analysing the narratives about the co-operatives of the two villages. In the final section, the analysis is synthesised and conclusions are presented.

**Reporting models**

In relation to current reporting as practised in the Republic of the Fiji Islands and the other island countries located in the central and south Pacific, Brown and Tower (2002) offered a spectrum ranging from communal/hierarchical traditional reporting practices to western-broad comprehensive reporting practices. Along this spectrum, three particular reporting models can be distinguished, namely, traditional, western-narrow and western-broad. The characteristics of these are set out in Figure 1.

The traditional-reporting model contends that reporting systems developed in a western industrialized setting are seldom replicated in a developing countries' reporting milieu because of the differing extant trade practices, friendship patterns, language barriers and cultural norms of the developing country (Brown and Tower, 2002). Boeke's (1953) concept of economic dualism differentiates between the traditional subsistence sector (consisting of small-scale agriculture, small cash surplus, high labour intensity but with little division of labour and low capital intensity) and the modern sector (consisting of capital-intensive industry and plantation agriculture with capital-intensive production and high division of labour). Boeke (1953) avers that the two sectors have little relation or interdependence, and each develops according to its own pattern, a pattern also recognized by Parson and Shils (1952). Indeed, the modern sector can be considered an economic enclave of industrial countries, and its growth effects benefit those industrial countries.

The western-narrow reporting viewpoint suggests that developing countries are open to the easy transfer of western reporting techniques. This may arise for a number of reasons. If an organised body of knowledge is missing, a developing country may



**Figure 1.**  
Reporting spectrum

**Source:** Adapted from Brown and Tower (2002, p. 48)

imitate another country's reporting system to fill the void (Wilkinson, 1965). Alternatively, a recipient developing country may be receptive to western-based reporting systems because of the influence of foreign direct investment (Wilkinson, 1965). It is also possible that a former colony may bind itself to the former colonisers' reporting systems (Seidler, 1967) or simply follow the lead of western countries because of a bandwagon effect (Belkaoui, 1994). Since the western-narrow model focuses specifically on economic and profit-making concerns, it presumes that all entities need to keep fundamental bookkeeping or reporting records in order to monitor, and so assess, profitability and performance. As the level of economic development improves, entities as a whole have the means by which to update practices of accounting and make them more sophisticated. Factors such as colonial influence, openness to international trade and donations, development of accounting infrastructure and adoption of a Western democratic political system may push developing countries' accounting practices within the sphere of Western reporting (Brown and Tower, 2002, pp. 48-9).

These notions of how accounting develops are predicated on a particular transitional form of development that, as is suggested by Rostow (1960), undergoes five stages. A "Traditional society" stage is when most workers are in agriculture, have limited savings, and use old-fashioned productive methods. A "Preconditions for takeoff/gestation" stage is triggered by an awakening of the population to a desire for a higher standard of living or by external forces that intrude on the region: production increases, fundamental changes in attitude occur, and individual and national goals are altered. A "Takeoff" stage ensues when new technologies and capital are applied to increase production. A "Drive to maturity/self sustaining growth" stage is when urbanization progresses, and manufacturing and service activities become important. A "High mass consumption" stage is when personal incomes are high, and abundant goods and services are readily available. Although Rostow (1960) suggests that economic development requires substantial investment in capital, Hoselitz (1952) identifies other necessary conditions to bringing about development. These conditions are namely: the emergence of cultural classes that spearhead technical and institutional change; a social and political system that encourages social mobility and facilitates technical and institutional knowledge for a modern society; and a breaking down of traditional methods of production and institutions that otherwise might hinder development.

It is important to note that the conclusions formed by Rostow (1960) and Hoselitz (1952) are benchmarked against such concepts as the market, entrepreneurialism, structural economic reform, economic expansion and increased productivity. These conclusions are criticized by Hofmeister (1972) for failing to identify and assess the politico-economic forces that may have contributed to exacerbating the present structure of underdevelopment. Certainly, these forces are historically complex. By way of example, according to Fonmanu *et al.* (2008), the introduction of western land tenure systems in Fiji by colonial administrators emphasized individual ownership and the use of land for economic purposes, thereby giving land commodity value. These authors found that in contrast, customary land tenure systems shaped the way in which communities defined social status and cultural identity. The presence of both western and customary land tenure systems opened up unfortunate consequences, including disputes arising from land administration through lack of acceptance of

formal land administrative institutions, lack of coordination and communication between land administrative institutions, and disputes over the transfer of land:

The colonial administration attempted to accommodate the native system with its land policies. Traditional transfers were conducted through conquest, dowry for women and gifts for chiefs. Customary land practices did not require registration to prove ownership. The influence of colonial administration and the rigid rules that accompanied the rights to transfer land prevented the traditional transfer system from being completely included within the colonial administrative system. The dual systems created confusion and caused some disputes (Fonmanu *et al.*, 2008, pp. 4-5).

The interconnections between culture, economics, history, ideology and politics give rise to an idea of reporting beyond the mere provision of technical information. This broader sense of reporting (western-broad) identifies patterns of comprehensive reporting (Munro and Mouritsen, 1996; Roberts, 1991a), and communicative action or interaction (Roberts, 1996), to a growing number of interested parties within society and to the world at large. Western-broad reporting provides more than a technical written report: it encompasses high levels of financial and non-financial reports on a timely basis to a broad set of stakeholders. Indeed, western-broad reporting places a very high value on corporate social responsibility and corporate governance.

Corporate governance itself raises issues of accountability (Roberts, 1991b). While a report itself is conventionally seen as a coded representation/record (often in the form of numbers), it may also take the form of a “figuration of stories or dialogues” (Munro and Mouritsen, 1996, p. 2). Roberts (1991a, b) suggests that individuals who use coded representations/records do so to be accountable to a superordinate, which determines the purpose of action. This invokes an individualizing and hierarchical form of accountability because the individual reporter is merely instrumental in achieving the superordinate’s goal (the relationship between the superordinate and individual reporter is also called the principal/agent relationship). The individualising form of accountability considers the individual reporter as an object of use, focusing on “purposive rational action” to fulfil standards set by the principal (superordinate) (Jacobs and Walker, 2004, p. 363). Whittaker *et al.* (2004) note that in this individualizing form of accountability, there is an asymmetry of power between the principal and the agent, which hinders frank communication, stretches distance between the participants, impedes dialogue and trust, and thus encourages contractual arrangements, where tightly defined information requirements and projected outcomes are generated by the superordinate:

Individualizing effects, which are associated with the operation of market mechanisms and formal hierarchical accountability, involve the production and reproduction of a sense of self as singular and solitary within only an external and instrumental relationship to others (Roberts, 2001b, p. 1547).

In contrast, the reporting done by dialogue, explanation or stories, is regarded by Roberts (1991a, b) as a socialising form of accountability, creating space for exploration of self and self-purpose. Here the reporter goes beyond the merely instrumental value, to develop an understanding of themselves, as distinct but interrelated with others. Whittaker *et al.* (2004) note that the socialising form of accountability fits, for example, the values associated with a partnership approach to rural development because it encourages debate on the purposes of a development, and prompts a process based on

co-operation. Roberts (1991a, p. 365) explains that the socialising forms of accountability are heightened in conditions where there is open dialogue and equality of power because these conditions encourage growth of understanding and trust between the principal and agent, and thus expectations over conduct and information are less structured and defined than in the individualizing form of accountability. Laughlin (1996) describes this socialising form of accountability relationships as communal, although Roberts (1991a) constrains socialising forms of accountability to instances where there is equality of power:

... socializing forms of accountability, associated with face-to-face accountability between people of relatively equal power, constitute a sense of the interdependence of self and other, both instrumental and moral (Roberts, 2001b, p. 1547).

Following Roberts and Scapens (1985), Jacobs and Walker (2004) also found a socializing accountability – communicative action or interaction – through broader aspects of accountability in different organisational settings. They explored the issue of accountability in the spirituality and practices of an ecumenical Christian group, and found reporting had an important role in the construction and operation of an individual's spirituality and in their identity as a member of the Christian group. Practices of formal financial accounting and record keeping were embedded in central religious observances, and a form of individualizing accountability emerged from these formal accounting practices. Indeed, Chen (1975) suggests a form of accountability and a need for reporting that can be traced back to European medieval times to a concept of communal stewardship. There it had Christian implications, of God having created all resources, and men and women having the right not only to use them but also to carry out a social responsibility to use them to satisfy the needs of the whole of society. This social responsibility was considered the primary stewardship responsibility because property owners were considered the stewards of God.

The concept of communal stewardship has parallels in a Fijian context, although rather than from a Christian imperative, there it originated from the philosophy and attitude to natural resources from the Melanesian heritage (Sayes, 1982). A socialising accountability also has parallels in Fijian contexts, as elaborated in the next section, in which the place of accountability in Eastern Fiji are considered along with other contextual matters.

### Eastern Fijian context

Fijian societies were organised according to longstanding traditions and along communalistic lines (Nandan and Alam, 2005). Although the arrivals from the late eighteenth century onwards of traders, planters, missionaries, colonial administrators and others of European origin, in particular, have had significant impacts, many traditions have continued, especially outside port towns and urban areas. Even in the early twenty-first century, the village is the main unit of local organisation in many of Fiji's 110 inhabited islands. Their populations mostly range between 150 and 300 villagers, and they have a unitary authority: the senior chief of the dominant lineage (Nayacakalou, 2001).

Close ties of kinship and common bonds of culture make it easy for Fijians to be essentially village-dwelling people (Watters, 1969). The Fijian custom of *kerekere* where personal property is shared at the request of kinsmen, and the value system

which legitimises it, restricts production to the point where “humility is virtue and attempting to rise above one’s status is considered improper” (Crocombe, 1971, p. 161):

The social duty, known as *kerekere*, had a proper place in old-time Fijian society; in the old native economy, it was kind of a social security. When a man lost his crops by flood or hurricane, he went to his relative or neighbour and asked for food or other aid. If his friend had it, he could not refuse to give it (Coulter, 1942, p. 35).

Kava (*yagona*, *yaqona*), both shrub and drink is a “supersaturating” sign in Fijian life, providing a semiotic range of social embeddings (Tomlinson, 2007, p. 1065). In one context, it is used as a form of competition and peace, in another it is a cause of social unity or disunity, and in yet another:

It is a cherished emblem of old traditions that invite dreamy speculation of affluent futures. Finally, it is a Christian symbol that is believed to summon demons (Tomlinson, 2007, p. 1065).

High values have been given to oratory and memory skills in traditional Fiji, particularly as there was no written language before the arrival of Europeans. However, it is important to make a distinction between non-literate and (il)literate, as the latter has some connotations of inadequacy or taught skills. Clammer (1976, p. 161) differentiated those activities, which required literacy for their performance, and those, which, while not requiring literacy for performance, required it in their relationship to the wider economy. Thus, coconut production, banana production, fishing and handicrafts required no literacy, but the relationship between the cash-cropper or craftsman and the European or Indian sector of the economy frequently involved literate ability, often in English, rather than the vernacular.

A further point about Fijian indigenous language skills, embedded in the hierarchical system, is that they were elaborate and subtle:

The first European visitors to the Fiji Islands in the nineteenth century who made contact with the indigenous population discovered a rich, complex, vigorous, and highly organized society. Hierarchical in its social organisation, with kings, chiefs, warriors and commoners; diverse in its kinship structures; possessed of an elaborate and subtle language and a vast pantheon of gods and spirits; forever embroiled in struggles between its warring partners, pagan Fiji was indeed a “Black Byzantium” (Clammer, 1976, p. 2).

A significant juncture in European involvement in Fiji was the signing in 1874 of the Deed of Cession by representatives of Great Britain and chiefs of Fiji. Ramesh (2008) identifies two broad stages of history subsequent to this: colonial Fiji (up to 1970) and post-colonial Fiji (1970 onwards). The system of governments established in 1874 included an Executive Council, a Lands Commission and a taxation system. Rule of Fijians by British officials was indirect in that it involved an adaptation of traditional Fijian administrative structures: “traditional structures became fixed in law and boundaries fixed on maps” (Walsh, 2006, p. 3). The written reporting of native affairs and administration by native officials was also organised during colonial rule based on a hierarchy, as exemplified in Table I.

The Native Regulation Board (later the Fijian Affairs Board) appointed administrative officers who were versed in Fijian language and custom. Each *Roko* and *Mbuli* was a chief, and an elected number of *Mbuli* sat on the Council of Chiefs. Beneath the *Mbuli* came the village headman and then the various officials – the

	Administrative unit	Reporting
	Native regulation/Fijian Affairs Board (secretary)	Annual report tabled to Parliament
Council of Chiefs (non-legislative)	<i>Roko</i> (provincial chief)	Land, records, births, deaths, native regulations
	<i>Mbuli</i> ( <i>Tikina</i> or District Chief)	Detailed administration: rates, dues, social statistics
	<i>Turaga-Ni-Roko</i> (village headman) Scribes, court officials, police	Local executive Court records, police records

provincial scribes, police and court officials. *Rokos* of high chiefly Fijian status were heads of a landowning unit within their province and were responsible for the native administration of their province, including its records and reports of land and births and deaths, commutation of social services, and all other regulations applying to native Fijians. The *Mbuli* was responsible for complex administration, including the collection of the local rates and birth records, the publication of notices and orders of the Administration, and the delivery of communal services within the district.

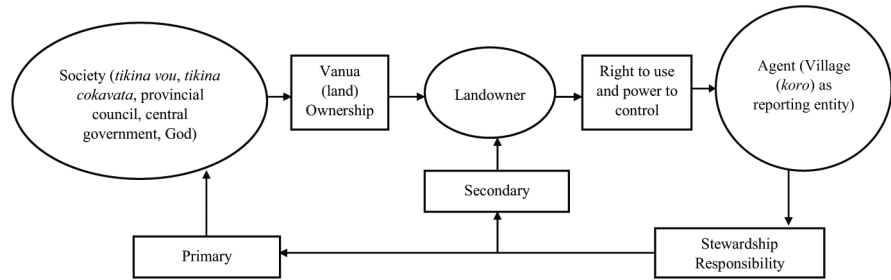
In post-colonial Fiji, the Fijian Affairs Board administers aspects of daily activities that are part of Fijian rural life; the Native Land Trust Board, which currently is part of the Ministry of Fijian Affairs, is the custodian of native land; and the Native Lands Commission determines the ownership of native land. A hierarchical system abounds in all Fijian provincial councils, as represented by the stratified system of chiefs and commoners, headed by a *Roko Tui*, whose appointment must be approved by the Fijian Affairs Board. All by-laws passed and taxes levied by the Provincial Councils have to have approval from the Board. The Board also has responsibilities pertaining to communally owned land (see the following) and elects representatives to the Great Council of Chiefs. The latter is charged with choosing 14 of the 32 members of the Fijian Senate, the upper house of the Parliament, but normally it has delegated that task to the 14 Provincial Councils. All of the chiefs also belong to one of three confederacies: Kubuna, Burebasaga, and Tovata.

These hierarchical arrangements of governance reflect that the whole of Fijian society is very stratified. A hierarchy of chiefs presides over provinces (*Roko Tui*), districts (*tikina cokavata*), sub-districts (*tikina vou*) and villages (*koro*), all of which contain the social units of the extended family (*tokatoka*), clan (*mataqali*), tribe (*yavusa*), household, individual and land (*vanua*). Each *mataqali* is presided over by a chief, styled *Ratu* if male or *Adi* if female. Seen from the village centre, in this hierarchical system, the primary responsibility of the village is accorded to the provincial council, *tikina cokavata* and *tikina vou*, and through there to the central government, being representative of Fijian society as a whole. The village's secondary responsibility is owed to the landowners. Put another way, the "overlord" can be identified as Fijian society in general (the central government) and the "manor" can be identified as the landowners in the villages. These relationships are depicted in Figure 2.

Sayes's (1982) examination of chieftainship ideology in Cakaudrove, a confederation of chiefdoms in Eastern Fiji, explains how the paramount Tui Cakau was a godlike, controlling and powerful figure, who mediated between temporal and spiritual worlds because of his descent from ancestral gods and his access to their supernatural powers:



**Figure 2.**  
Feudal/hierarchical  
stewardship concept



**Source:** Adapted from Chen (1975)

The ideology of chieftainship in eastern Fiji justified the continued leadership of particular families. Religious beliefs upheld the sociopolitical hierarchy of the society and so helped the political system. Title-holders were revered because of their privileged access to non-temporal power; the Tui Cakau's capacity to bring prosperity to Cakaudrove warranted his hegemony. Thus power relationships were camouflaged by religious implications of an established order. Rank, and hence authority, depended on descent from godlike ancestors who continued to influence the power balance (Sayes, 1982, p. 36).

Land is significant in Fijian society. *Vanua* not only means the land but also the *dela ni yavu* (the villager's house in the village) and the social system where each villager must maintain social ties and obligations (Ravuvu, 1988). The *dela ni yavu* is also the physical embodiment of the villager's identity and belonging:

The term *Vanua* has physical, social and cultural dimensions, all interrelated. It means not only the land areas with which the people are identified, but also the social and cultural systems – the people, their traditions, customs, beliefs and values, together with other institutions established to achieve harmony, solidarity and prosperity. The social and cultural dimensions of the *Vanua* provide security and confidence, belonging and identity. The people feel comfortable in the knowledge that they belong to a particular *Vanua* or a social group identified with a particular territorial area in which their roots are established, where they or their forebears were born and brought up. Its spiritual dimension provides the people with a source of *mana* or power to affect things. It is where their ancestors preceded them and where these spirits linger and watch over the affairs of those who follow. The *Vanua* contains the actualities of the people's past and present, and the potentialities of their future (Ravuvu, 1988, p. 6).

Formal land administration institutions arose from adaptation of traditional Fijian administrative structures as part of indirect rule. In deference to native Fijian communal customs and traditions, a traditional land system was introduced and the consequence has been that most of the land in Fiji (i.e. ≈ 84 percent) is communally owned by native Fijians (Rakai *et al.*, 1995). In addition to native lands, Fiji also has two other main types of land holdings – state lands and freehold lands. Land is held under two types of land tenure systems: the traditional land tenure system and the western land tenure system (Rakai *et al.*, 1995).

Under the communal system, the *tauvei* (i.e. the indigenous Fijians) own traditional native lands, which they may set aside as native reserves for the exclusive use of Fijians; or they may use themselves for subsistence and cash needs; or they may lease to Indo-Fijians under *vakavanua* (customary) arrangements. Ownership of the land is

vested in the *mataqali* (tribal group) and the pieces of land and the communal landowners are registered in the Register of Native Lands. The pieces of land are surveyed topographically and chartered on Native Land Commission maps. Individual membership of the land owning *mataqali* is recorded in the *Vola ni Kawa Bula* but no individual titles are issued. The *Vola ni Kawa Bula* is maintained by the Native Lands Commission, which was established under the Native Land Ordinance 1905. There are firm communal stewardship responsibilities. Any dealing with native lands requires the approval of the majority of the *mataqali* members that are over 21 years of age, and must be approved by the Native Lands Trust Board. Native lands cannot be sold but can be leased with the consent of the *mataqali*, through the Native Lands Trust Board (Rakai *et al.*, 1995). The Fijian Affairs Board is also involved as it has responsibilities regarding the administration of rural life:

The mandates of these organisations (that is, the Fijian Affairs Board, the Native Lands Commission and the Native Lands Trust Board) sometimes overlap and as such, the advice they give to landowners may conflict. Disputes may therefore arise if different landowners choose to follow conflicting advice provided by the various administrations (Fonmanu *et al.*, 2008, p. 4).

The governance mentioned previously, and land system arrangements, are part of Fiji being described as a “colonial theocracy – a Christianised and educated state” (Clammer, 1976, p. 2) – and as “traditional” (Tomlinson, 2007, p 1065). Literacy was among changes that Christian missionaries in particular spread across Fiji and its outer islands. In turn, one of the important consequences of literacy appears to have been that it allowed access to western-narrow written reporting at the village level, although in the early days intermediaries or interpreters were required:

Accounts, invoices, contracts, and other documents of trade involve a minimum of literate skills from those participating in trade. In practice this was often mediated by several factors. First, the illiterate (non-literate) villagers would often arrange for a literate person, often the schoolmaster or a (frequently) younger member of the kin groups who was at or had recently left school, to perform the actual act of writing or reading involved in the transaction. Alternatively . . . the literacy requirement was often one sided and an official of the European (or Chinese) trading company could do all that was necessary. Thus an expatriate storekeeper would often keep the accounts of the village rather than vice versa. Or the mate of a purser of a trading schooner would keep the records of copra cargoes or goods delivered, and all that would be required of the native farmer or storekeeper would be to put his mark on the accounts or invoices, which eventually many learnt to read. Women who were often engaged in some aspect of the productive process generally needed even less familiarity with literacy because they were less frequently involved than the men in the distribution process. As taxes and other dues were collected at the local level, involved records or statements were not demanded of the villager who lived a life largely outside the literate system of the central administration (Clammer, 1976, p. 161-2).

These arrangements gradually changed, with villagers becoming more involved in exercising literacy skills. An important development in the aftermath of World War II[1] was the formal organisation of co-operative societies, under Ordinance No. 11 of 1947, and so the emergence of a co-operative in many Fijian villages. Part of the formal organisation involved a Registrar of Co-operative Societies and the audit of societies' accounts. Their primary aim emerged as to increase the economic prosperity of Fijian communities (Lasaqa, 1984). Over the intervening 60 years, they have fared variously. In 2005, they made up the bulk of the 424 co-operative societies in Fiji (Office of the

Auditor-General, 2003, 2004, 2006a, b). In recent times, Pathak and Kumar (2008) found that the main factors contributing to unfavourable outcomes of co-operatives' performance were inadequate planning, lack of financial management training, and lack of understanding of the concepts of co-operatives.

In reviewing the activities of co-operatives in the early years, the Registrar of Co-operative Societies noted that many co-operative stores had lost money, suffered operating credit problems, needed recapitalization or lacked understanding of co-operative principles. Many societies became inactive, relying on government assistance through cash advances and free marketing. Reporting of village co-operative societies was seen to be well below the standards of outside reporting expectations where bookkeeping and records were given scant attention:

... little attempt is made to post records and the cash books have to be written up by inspectors from vague information supplied by secretaries, helped out here and there by jottings in exercise books, torn scraps of paper, the cardboard sides and tops of boxes and crumpled paper bags. The nearer societies, subject to closer inspection, are now beginning to post their own books but the work is spasmodic and long periods of neglect have to be bridged by guesswork (CP, 1969, p. 237).

After 30 years, there had been improvements, according to Lasaqa (1984), who couched his assessment of the co-operative's reporting in the following way:

Despite the improvements and expansion over the last 30 years, a number of problems beset the co-operative movement. There is a shortage of management skills at the village level, and this has led to the control of co-operative stores being in the hands of a few village people, who in some cases, have taken advantage of their position to feather their own nest – a problem that has existed since the beginning of the co-operative movement in Fiji. And despite the training given by the Co-operative Societies Department to village store officials, the limited number of people at village level who can benefit from such training courses, together with their limited potential, means that it is difficult for their training to progress beyond a very rudimentary level. Although the number of village store officials who draw up a balance sheet has increased over the years, they are unable to proceed beyond that point (p. 102).

As to why difficulties occurred, Spate (1959) noted the co-operative society was set up under the mistaken belief that the traditional communal system was collectivist in production, rather than being based on autonomous households seeking individual prosperity. Watters (1969) noted that many Fijians regarded co-operative societies as an alternative way of life to the village communal system, rather than as an auxiliary entity set up for a limited, specific and practical purpose. The members were small subsistence farmers living in communal village groups, with strong social ties, but possessing little material ambition beyond satisfying their simple daily needs. Wealth did not attract them, thrift was almost unknown, and the future seemingly held no threat to their security.

Watters (1969) recognised that while the store, individual or co-operative, was an integral part of society, village people failed to understand the meaning of co-operation as an economic purpose, leaving village co-operatives under the leadership of an individual. The co-operative's objectives were vague: co-operatives lacked working committees (interest of Fijians in clerical work could not be aroused) and capable officers; there was little planning, saving or wealth-generation; co-operative by-laws, principles and regulations were seldom followed; irregular loans were made to members and non-members; bonus payments were withheld; share allotments were fiddled; income was frittered away; and debts were not collected.

For example, Watters (1969) found that Fijians on Koro Island did not segregate economic activities from social activities; indeed economic activities were subordinated to social considerations. Thus, the inventory of a co-operative store might be taken on the occasion of a feast, credit might be supplied to friends or relations in need, and the transfer of the co-operative society bonus to a common house building fund might have been enjoyed by idle non-members as much as by industrious members. Co-operative credit posed particular difficulties because when it was supplied little of it was paid back, and if co-operatives squeezed credit, custom was lost as members would turn to individually owned stores.

Bayliss-Smith *et al.* (1988) in exploring the inter-relations among the island landscape, the cultural geography of the islanders, and the intrusive values and opportunities of the co-operative suggested:

The conformity of these institutions with traditional Fijian values is the reason for their repeated resuscitation at village scale, but as traders, the co-operatives have proved inefficient both in providing cheap retail goods and in widening their marketing role beyond the protected realm of copra. Moreover, the large measure of local support for co-operatives, even inefficient ones, makes the independent emergence of island-based Fijian entrepreneurs almost impossible. The question must be raised as to whether co-operative societies, as currently conceived, help or hinder the process whereby villagers can achieve an adequate livelihood from the resources of their own islands, rather than preferring migration to more secure and more lucrative urban jobs (p. 215).

### Conduct and location of the study

As signalled previously, the central aim of this study is to determine what type of reporting model best serves owner information needs in an indigenous village co-operative organisation. In adopting the “view from the centre”, rather from the “the periphery”, an important consideration is that the village and co-operative are, at times, indistinguishable:

Discrimination being socially unacceptable, most village societies became identical with the village or other social units they incorporate (Burns, 1963, p. 223).

Fieldwork study was conducted in the villages of Nacamaki and Nabuna, to ascertain the milieu of reporting there. The two villages are on Koro Island, one of seven large volcanic islands in or near the Koro Sea that are administered from the outside as part of the Lomaiviti Province (the other six, from west to east, are Ovalau, Makogai, Wakaya, Batiki, Gau (then comes Koro) and Nairai) (Douglas and Douglas, 1994). The islands are divided into districts (*tikina cokavata*), which all contain sub-districts (*tikina vou*), and villages (*koro*). Table II depicts the district of Koro, its sub-districts of Mudu and Cawa, and 14 villages. The villages of Nacamaki and Nabuna are emboldened to

<i>Tikina cokavata</i> (district)	<i>Tikina vou</i> (sub-district)	<i>Koro</i> (villages)
Koro	Mudu Cawa	Mudu, Tuatua, Nagaidamu, Sinuvaca, Nasau, Nacamaki, Nakodu, Namacu Nabasovi, Vatulele, Nabuna, Tavua, Navaga, Kade

**Table II.**  
Koro District of Lomaiviti  
Provincial Council

highlight the geographic focus of the study. Nacamaki is one of eight villages of Mudu, and Nabuna is one of eight villages of Cawa. Lomaiviti Province is one of 14 administrative provinces of Fiji.

Many people set the researcher on the roads to the villages. Ex-villagers born on Koro Island but currently residing in Suva (the capital city of the Fiji Islands on the island of Viti Levu) imparted an historical and social account of village life of Koro Island since the abolition, in 1967, of the Fijian Regulation. On Koro Island itself, the researcher was accompanied by a great many people. Key informants who helped with “entrance” to the villages of Nacamaki and Nabuna included an ex-soldier from the Fiji Army who was a villager from Nasau but currently worked intermittently as a security officer in the Middle East, an ex-villager of chiefly status from Nabuna, and a Bau chief who lived in Nasau. All three have been friends of the researcher since 1994. Since that year, the researcher has made frequent extended visits to Koro Island, staying principally at Nasau. Incidentally, it is the administrative centre of the island and has about 300 inhabitants and over 100 dwellings, of which 40 are for the island administrators.

The research narratives among villagers from Nacamaki and Nabuna were gathered in one extended visit on Koro in October 2007. Entrance to the villages required permission from the village elders. Thus, a great deal of preparation was required for the selection and presentation of the kava for *i sevusevu* sessions. LaFromboise (2007) warns us about the dangers of “helicopter research”: flying into a community, gathering data, and leaving, never to be seen again. Certainly, chiefs, chiefly clans and village elders, together with the many people who offered the researcher hospitality and a place in the kava circle on Koro Island, considered very carefully the reasons for the research and the motives of the researcher before “entrance” was granted.

Participants in the open-ended interviews were recruited and dealt with in accordance with guidance issued by the National Health and Medical Research Council (2007). The author’s university deemed the research at the level of risk accepted in everyday life. Respondent-participants were volunteers and they were given an information sheet in English, which was orally translated into Fijian by the accompanying chief, and then signed a consent form. Participation was completely confidential, and no personal details of participants were recorded. The average duration of individual interviews was 60 minutes. However, many interviews were conducted group sessions and these lasted up to half a day. Interviews were not taped, but each respondent-participant and respondent-group gave the researcher permission to take notes. These hand-written notes were transcribed subsequently.

### *Koro Island*

Koro Island is shaped like a shark’s tooth and has an area of 104 sq. km. The interior of Koro Island is a plateau that is 15 km long, three to four kilometres wide, and everywhere 300m or more above sea level. The highest point of Koro Island is 514m. Most of Koro Island’s vegetation is forest: beach forest on shorelines and *vaiwai* thicket, used as firewood for copra driers, in the north east of the island. Coconut plantations grow on the coastal strip of coral sand flats with a ground cover of grass, herbs or scrub. Long-established plantations near Koro Island’s villages have mixed coconut woodland, citrus trees and breadfruit trees. Koro Island also has *teitei* (garden areas) and savannah-like areas from cultivation of subsistence crops (yams, taro, breadfruit)

and burning. Owing to its rich soils, benign climate and management of land resources, Koro Island enjoys relatively rich food resources. The rocks on Koro Island are frequently olivine-augite basalts (Twyford and Wright, 1965, p. 33) and the soil is excellent for agricultural production. Favourable assessments of the agricultural development potential have been passed (Twyford and Wright, 1965) because of the combination of lowland climate, well-watered land, favourable topography and fertile soil. But, as Bayliss-Smith and Feachem (1977) comment, the networks of internal roadways and patchy external shipping links suggest:

... the need for a much deeper understanding of the population's relationship to its resources, for without motivation and labour no substantial changes in land use will ever be accomplished (p. 9).

The great majority of Koro Island's land is in Fijian hands. The unoccupied central plateau is Crown Land. There are two resorts (Dere Bay Resort and Koro Beach Resort) and a freehold residential subdivision totalling 700 acres for sale; most owners of this estate come from Australia, New Zealand, the USA and some parts of Europe (Koro Seaview Estates, 2008). The population of Koro Island was estimated to be 4,500 in 2007, having increased from 3,888 in 1986, when it was almost entirely Fijian[2] (Douglas and Douglas, 1994). Most people live in villages on the coast.

In the pre-colonial era, Koro Island had limited autonomy and was a dependent state of Bau meeting subsistence needs and providing surpluses to fulfil Bauan demand. In 1809, Bau, a powerful island (Scarr, 1973) off the east Viti Levu coast, had acquired firearms and mercenaries and took over all the islands of the Lomaiviti group (Wilkes, 1852). In 1840, Koro Island became a direct tribute under Bau (Jackson, 1853, p. 452), and thus had a *qali* status to Bau. This meant the people of Koro Island were obliged to extend entertainment and hospitality through supply of basic foodstuffs, masi cloth, coconut oil and turtle shells to visitors en route to Bau with tribute; in return, Bau provided prestige and security (Tippett, 1968). Koro Island gave refuge to the Bauan chief, Tanoa, after a coup d'état in Bau in 1829 (Wilkes, 1852, p. 36), and in 1843, Tanoa's son Cakobau allowed the Wesleyans to begin missionary work on Koro Island (Clavert and Williams, 1858, p. 254). Waterhouse (1866, p. 192) notes that Koro Island Christian converts challenged Bau authority in 1851 and took possession of half the island in 1854 (Waterhouse, 1866, p. 266). Cakobau embraced Christianity shortly afterwards and conversion of the Lomaiviti Islands ensued (Clavert and Williams, 1858, p. 358). In 1869, Cakobau acquired a schooner and made payment with 400 casks of coconut oil and some plantation land of Koro Island. After Fiji's cession to Britain in 1874, the Lomaiviti people disputed the direct tribute's responsibilities to Bau (Bayliss-Smith and Feachem, 1977, p. 11). The remaining vestige of Bauan influence is the presence of several Bauans who were permitted to settle on vacant freehold tracts of land (Watters, 1969, p. 197).

Yams, sandalwood, breadfruit, *bêche-de-mer*, turtle shells, and pigs were also provided to visitors and traders to Koro Island (Cargill, 1977).

#### *Nacamaki*

The village of Nacamaki lies on the northeastern tip of Koro Island. The village lies between a lagoon and wooded spurs that rise to a central ridge five kilometres inland. The layout of the village as described by Watters (1969, p. 111) has not changed

substantially in 50 years. In the middle of the village is the village green. This is surrounded by houses, comprising traditional *bure* of thatched reeds and local materials, and non-traditional houses made from a combination of local and introduced materials (concrete blocks and tin). Apart from several scores of houses, other notable buildings are the Catholic church; a great hall sponsored by the Seacology Foundation; a Methodist church, which was recently blown down by a cyclone; several copra sheds and copra drying yards; and the co-operative store.

Bayliss-Smith and Feachem (1977) describe the Nacamaki population as having:

... maintained a relatively satisfactory level of welfare during the 1970s despite some very unfavourable trends in marketing and prices. This is partly as a result of the inherent soil fertility of Koro Island and the abundance of agricultural land, but it is also because the apparently "traditional" character of Nacamaki society and the conservative pattern of resource use on the island have proved remarkably adaptive. Communal life is vigorous and progressive yet not unduly restrictive, permitting some degree of initiative; while the population's livelihood derives from a relatively diverse pattern of resource exploitation in both the subsistence and cash sectors (Bayliss-Smith and Feachem, 1977, p. 1).

#### *Nabuna*

The village of Nabuna lies on the northern part of Koro Island about 5kms directly west of Nacamaki although the unsealed road between Nabuna and Nacamaki is very poor. Villagers of Nabuna describe its location as "the back of the island" which, apparently, is "good" for farming, the winds and fertile soil allowing farmers to grow high quality dalo, kava, cassava and copra. There are 36 houses containing 200 people in Nabuna. It has a church, a private store, a private truck service and a "grog seller". In 2007, the prices of root crops were at "high levels" so generally farmers, the grog seller, truck driver and storeowner were "happy" with the levels of commercial and farming activities. However, the three key areas of concern for the residents were the state of the roads, the lack of government support for the marketing of Nabuna's agricultural output and the state of the school.

#### *Previous research on Koro Island*

Fieldwork that Watters conducted on Koro Island between 1958 and 1965 attempted to test the hypothesis that social and cultural factors were of critical importance in the economic development of Fiji (Watters, 1969). He presented a model of social change to explain the Fijian situation by examining the village of Nacamaki, a copra and kava village on Koro Island. The method of analysis employed was an "acculturation" case study framework. The aim was to compare the rank of the village of Nacamaki relative to other selected Fijian villages from Fiji's main island Viti Levu. These other villages included Nalotawa, a dry zone subsistence-oriented village, Lutu, a wet zone banana village and Sorolevu, a dry zone sugar cane village. The comparison was made according to several impressionistic criteria of advancement designed to measure their differential involvement in the national economy. Judgments were made between the "most developed" and "least developed", or "most westernised" and "least westernised", villages based on Parson and Shils (1952) "pattern variable" modernization model, reflecting the philosophies of western development economists: Boeke's (1953) "economic dualism", Rostow's (1960) "pre-conditions for take-off" and Hoselitz's (1952) "cultural barriers to change".

In 1974 and 1976, more than a decade after Watters (1969) conducted his fieldwork, Bayliss-Smith (1976) conducted a “behavioural” (p. vii) study of Koro Island. He challenged Watters’ (1969), assertion that Koro Island farmers were “conservative” and “content with low production levels” (p. 143). This viewpoint, according to Bayliss-Smith (1976), was based on a “view from the periphery”, where development was deemed an unquestioning transition from subsistence to cash economy. Taking the “view from the centre” (p. vii), he suggested that Koro Island farmers’ own sense of development was manifested in maintaining a strong subsistence sector at the cost of “full participation” in the cash economy:

Koro people have very successfully looked after their own welfare, through a mixed strategy in which subsistence and cash sectors are held in balance. What such people need, therefore, is not exhortation to abandon the security of their mixed strategy, and denigration when they decline to do so, but assistance with their commercial enterprises so that these can become more secure (Bayliss-Smith, 1976, p. vii).

### The narratives of the two co-operatives

Fieldwork study of the categories of economic activity involved in the villages of Nacamaki and Nabuna revealed that the predominant activities were subsistence agriculture: taro and root production, coconut production, banana production, kava production, fishing, weaving and handicrafts, village works, ceremonial preparation, ceremonial duties, wage labour, teaching, preaching, medical, and administration. Economic activities at the village level carried out by women in Nacamaki and Nabuna include taro and root production, coconut production, inshore fishing, shell fish gathering, mass (tapa) shell ornament/craft, weaving, village works, ceremonial preparation, ceremonial duties, wage-labour, and church or school activities. These are consistent with the categories of economic activities identified by Clammer (1976, p. 161). The most abundant fish around on coral reefs of Koro Island are cardinal fish (Longenecker and Langston, 2006). In both villages, the consumption of kava dominates, especially for men because it is used socially as a drink, ceremoniously for formal visits and economically for subsistence and cash livelihoods.

Consistent with the taxonomy of Matthews *et al.* (1998), traditional cultural systems influence the use of Koro Island’s resources; these include: land and sea tenure; sacred areas; rituals to appease wrathful spirits; totemic taboos; and simple collection methods. In both villages, land is associated with spirits that protect it.

#### *Nacamaki*

The first co-operative in Nacamaki started in 1955 after well-known Fijian leader, Ravuama Vunivalu, appealed to the men of the village to form one. In 1959, the co-operative was responsible for the construction of several new concrete block or wood and iron houses, providing free labour and the materials to make enough concrete blocks for each new house.

In 2007, the Nacamaki Co-operate Society had 75 members. The co-operative is considered “hardworking” and “working well together” by the village elders. Even non-members are encouraged to work well with members, but “the change in the human rights movement” had eroded the work commitment, and there was a need for a better trucking system, improved schooling and the introduction of health personnel. Nevertheless, one of the co-operative society’s main attractions is the selling of



individual owners' copra to the co-operative. Every Monday, firewood for two copra burners is collected and then the copra burners are used to dry the copra, which is then sold to markets in Suva or Savusavu.

In 2005, there was a considerable lack of interest in the co-operative – “members couldn't be bothered with it” – but interest has picked up since. This renewed interest is partly because the co-operative is better managed, partly because the latest plan for the distribution of the co-operative's profit is well received, and partly because the written reporting of transactions is meticulously executed and open for members' scrutiny and oral discussion. A Treasurer Committee is responsible for running the books. Now, once a month the village has a formal meeting with at least 80 people (members and non-members) attending to discuss the operations of the co-operative.

An unwritten agreement established among the members of the co-operative is that part of the profit from the co-operative is invested in the unit trust fund of Fijian Holdings Ltd (only Fijians are permitted to invest in Fijian Holdings Ltd.). From an annual gross profit of F\$799.96, F\$29.63 was taken out for the unit trust, leaving a net profit of F\$770.33. Another part of the profit is spent on goods delivered from Suva and yet another part is spent on copra operations.

The Nacamaki Co-operative Society's written reports consist of a monthly stocktaking book, comprising columns for “quantity”, “unit”, “description”, “invoice no.”, “purchase price”, “purchase amount”, “selling price” and “selling amount”; a copra purchases day book, consisting of columns for “date”, “members no.”, “name”, “copra weight @ kg”, and “signature”; a counter book, with columns for “date”, “member's no.”, “particulars” and “total”; and a merchandise purchase journal comprising 18 columns bearing detailed information on “pack unit”, “quantity”, “item”, “unit cost price”, “total merchandise”, “VAT”, “Less VAT”, “Freight/Insurance”, “other expenses”, “total landed cost”, “unit landed cost”, “retail price” and “total selling price”. A List of Members and Shares as at 03/07/05 revealed 75 members that put in between F\$2 to F\$10 equity each, with a total members' equity of F\$2,919.59. All books are meticulously kept in neat handwriting. There is no credit given by the store. It is unclear whether the List of Members and Shares as at 03/07/05 was completely up-to-date but the monthly stocktaking book, copra purchases day book, counter book and merchandise purchase journal were up-to-date.

Together, these written reports amount to less than a kilogram in weight, but their efficacy rests in binding the unity of the co-operative through accountability of stocktaking, share membership, copra purchasing, merchandise purchasing, and accounting for the transaction of the individualistic members of the co-operative. The accounts also serve the traditional and ceremonial activities of the village. Where once upon a time the co-operative store may have been raided of its inventory to run the festivities, accounts are maintained to ensure inventory for the festivities are paid for. It is also possible for the non-literate, non-specialised labourers of Nacamaki to listen to oral accounts of the written reports to ensure their stake in cash cropping is maintained. In terms of Roberts' (1991b) individual and communal accountabilities, there appears a sense of “coded representations/records” and “figuration of stories or dialogues”.

Jacobs and Walkers' (2004) concept of socializing accountability also appears to be present, where formal record keeping is embedded in central ceremonial, economic and social observances of the village/co-operative. In the narratives heard at the Nacamaki co-operative society, villagers talked about the harvesting of kava, the preparation of

kava for sale, the breakdown in amounts offered for kava parts (corms and roots), the amount spent on the kava investment (planting of kava in the garden site), the expenditure of that money on the use of truck, items for a traditional ceremony, sugar, knives, and the profit from the proceeds of the kava being deposited in the post office at Nasau. Villagers also talked about the contributions made to the school, church and various other contributions to the village, although the amounts of the contributions were not revealed.

Nacamaki places an importance on ascription rather than on achievement but village reporting duties, and kinship ties and obligations, ensure that even those of non-chiefly status have their interests upheld. Thus, both western-written and Traditional oral reporting appear to serve the needs of a subsistence people whose productive activities are motivated by ceremonial, social and economic matters.

### *Nabuna*

The Nabuna Co-operative Society started in 1956. In 1966, the Nabuna Co-operative Society was described as the “best co-operative” in Fiji by the former, recently deposed Prime Minister, Laisenia Qarase, who, in 1966, was a former co-operative officer from Vanuabalaku in the Lau District. However, it was in the 1980s that the co-operative was “at its best”. At its height, it was “well managed” with 43 members. It was able to use its well-managed retained earnings to invest in land in Suva and to build most of the houses for the co-operative members in Nabuna village. The bookkeeping of the co-operative store was well undertaken, and described as the “best” in the country.

During the 1990s, however, the co-operative was beset with management problems – “there were too many bosses” – and the chief and his adherents, contrary to the desires of some of the other co-operative members, wanted the sale of the co-operative’s land in Suva, the valuation of which had risen considerably since its purchase. The proceeds from its subsequent sale were not used for any co-operative purpose and discontent with the co-operative soared.

There was also an issue in Nabuna with the land on which the co-operative store stood. As one respondent put it: “the land where the shop was, was brought to chief’s side”. The co-operative store was run so badly that in 2000 the chief ordered its closure. The accounting records of the co-operative store, once deemed the “best” in the country, were burnt so no record of the Nabuna co-operative society’s accounts exist. It is unclear why they were destroyed; one respondent conjectured that they might have been the nearest thing at hand to start a fire.

However, in discussion with the elders of the village, accounting records were considered at a number of levels. First, the senior men of Nabuna said that while the spirit of the co-operative society was ideologically sound and seemingly fitted in with communal village life, it had “run its day”. The “individual-communal tug of war” that Watters (1969) coined had been experienced in Nabuna for over 50 years, and in 2007, the overall sentiment by elder villagers in Nabuna was that the ideology of individualism better met the needs of adult farmers. As such, there was no need for the Nabuna Co-operative Society. It should be noted that while the endorsement of individualism by the chief of the village of Nabuna may have been an influential factor in the village’s rejection of a co-operative society store, it is also possible that the “tug of war” to which Watters (1969) refers, might have resulted from chiefly-commoner tensions rather than the individual-communal ones.

Second, the elders considered the craft of reporting as offering “interesting” but problematic outcomes. Just as farmers were unlikely to keep written accounts of their own activities, they were also unlikely to be predisposed to request, by writing, from government departments or ministries, an account of their activities, even though some of these public entities were extremely important to them. Unsealed roads, for example, were perceived as the most important issue facing a Nabuna farmer, as they precluded the easy movement of agricultural produce to and from the harbour at Nasau. While government accounts, budgets, or financial plans of projected road improvements connected to Nabuna might have been well received, their experience with past written communication with government departments was that this was unlikely to occur. Elders did not label their reporting “Traditional-oral” as such, but agreed that this was an appropriate description of their “reporting” style, which was not just confined to economic matters; spiritual, land, political, social, customary and family matters were integrated into meetings as well.

The idea of using reporting to argue Nabuna’s case for infrastructural development such as road improvements or agricultural marketing was considered “interesting”, but unlikely to happen by the elders given the low level of English literacy and lack of knowledge of reporting techniques in Nabuna. Fijians were not accustomed to asking for things from higher departments; and when they did, it had to be through the right channel. This viewpoint contrasted sharply with that of an independent farmer who lived in Nasau about nine kilometres from Nabuna, and who planted dalo, cassava, kava, yam and copra. Encouraged by relatively recent high prices for his crops, this farmer was keen to get a loan from the Fiji Development Bank (FDB) to plant more crops. In order to get an agricultural loan, the farmer needed to supply a letter from an agricultural officer: a certificate confirming that he had attended a small business course, and a record of his sales in a hand-written sales journal attesting to his farming output. He had little experience in writing a sales journal and was waiting for the next set of business seminars run by the central government for outer islands to learn how to enter transactions into it. Indeed, for a loan up to F\$75,000, FDB requires: financial statements for the last two years, projected cash flow statements for the next year, evidence of source of contribution, last six months banks statements, a valuation of assets, details of land title, lease or lease renewal letter, approved building plans (if applicable), quotations of equipment, vehicles or machinery (if applicable), a business training certificate, a sales and purchase agreement and a tenancy agreement (Fiji Development Bank, 2007).

### Discussion

The study shows that both the villages of Nacamaki and Nabuna have adapted their specific reporting styles according to the circumstances facing them. Only 5kms apart, two sharply contrasting village reporting milieus emerge, Nacamaki placing great reliance on the use of both traditional-oral and western-narrow hand-written reports to fulfil accounts of entities (co-operative and individual farmers) operating in the village; Nabuna, preferring oral communication over any form of written communication to raise accounts of villagers’ collectivist and independently-charged agrarian-based activities.

It appears that one of the reasons the Nacamaki Co-operative Society remains a *going concern* is because it uses western-narrow financial reports. The co-operative

store's accounts are maintained to the cent; and members can check the figures for verification. Records, of the co-operative's purchase and sale of copra are meticulously maintained for all to see. The written reports, in other words, serve not only to shore up the collectivist mien within the village but also to act as a record of past transactions for individual subsistence and cash based activities to verify. Outside parties of Nacamaki also benefit from the written reports: Fiji Islands Customs and Excise, for example, are able to ascertain how much value added tax has been reported. The presence of western-narrow reports also serves to reinforce the traditional reporting milieu of Nacamaki oral reporting as economic activities appeared to take place regularly at a number of levels. On a monthly basis, the Nacamaki Co-operative Society members would formally discuss the financial results of the co-operative of the past month. On a daily basis, individually oriented persons would discuss the day-to-day activities that combined economic issues with the social.

Nabuna, on the other hand, that once boasted "the best" co-operative society in Fiji, no longer had a co-operative as a going concern. Nabuna still had a strong communally based village, but the Nabuna Co-operative Society had been shut down. In the 1980s, the Nabuna Co-operative Society maintained "excellent" Western-narrow reports with a strong property investment in Suva. Although Nabuna still had a strong communally based village, the elders said that the co-operative society had run its day. The emphasis now was for villagers to go about their activities individually but little or no written accounts were kept even though some conceded they might help.

This study raises three sets of policy issues that are central to the development of reporting in agrarian villages: there does not need to be too many resources to present a western-narrow account of transactions when the accounts are supplemented by a traditional reporting mien; western-narrow reporting appears to be well received by co-operative members and to be useful to individually-oriented individuals; and in the absence of western-narrow reporting, Traditional reporting seems to serve the needs of both communally-oriented and individualistically-inclined villagers.

There appears to be no resistance from individual literate farmers to learn the fundamentals of written bookkeeping and accounts. The delivery of seminars by bookkeepers to members of the village would be very well received. Many individual farmers would like to learn how to prepare accounts to raise more money for their activities. There also appears no resistance from Fijians from Nacamaki and Nabuna to the idea of learning the formal oral processes of running an annual general meeting, including learning the delivery of formal ways of presenting an oral financial report of the village activities. In the case of Nacamaki, the formal meeting of the Nacamaki Co-operative Society demonstrates that this oral reporting process sits comfortably with the members of the village. In the case of Nabuna, elders would welcome instruction on the formal presentation of oral reports.

These initiatives are not intended to spiral Koro Island from subsistence to a developed market economy; they are intended to meet Nacamaki and Nabuna farmers' own sense of expectations about their subsistence and cash economy and, at the same time, better fulfil their communal, hierarchical and ceremonial responsibilities.

Future research might consider extending the geographical base of the research question to other villages of Koro Island or to other villages of other islands of the Lomaiviti Province. Patterns of customs, values, rituals and existence that affect reporting may differ across settings; perhaps, a more extensive set of narratives across

more villages might enrich the research findings of this Eastern Fijian study. Future research might also consider more closely the issue of individual and communal accountability of Koro Island's villages. A limitation of this study, previously recognised by Spate (1959), Burns (1963), Watters (1969) and Bayliss-Smith *et al.* (1988), is that it has been very difficult to differentiate between the village and its co-operative. In the case of Nacamaki, independent-minded non-contributors to the village co-operative fund were still considered part of the co-operative, and in Nabuna, although the co-operative had "run its day", there was a sense that it was still (spiritually) alive. Further research might probe into the connexion more fully and thus tease out discernable forms of accountability taking place at the co-operative level.

### Notes

1. As to the events behind establishing cooperatives, this is unclear in the cases in question. However, a similar development in neighbouring Kiribati is reported by Maude (1949), when it was the Gilbert and Ellice Islands Colony (and governed by a resident commissioner on behalf of the Governor of Fiji in his other role as High Commissioner of the Western Pacific). The war disrupted shipping and trade across the Pacific. In its aftermath, British colonial officials wanted to restore tax collection systems, which depended on village taxpayers being able to trade commodities. In the absence of private trading stores and private inter-island shipping, these officials set up a governmental trade scheme and village cooperatives.
2. Koro Island has had some non-Fijian immigration but immigrants have either left or been assimilated into the Fijian communities. The first known immigrants on Koro Island date from 1881, when there were 19 Europeans and 220 indentured Polynesian plantation workers from the Solomon Islands, but by 1891 they were no longer in evidence following destruction of the plantations by a cyclone in 1886. By 1936, 109 non-Fijians, including 74 Indians and 14 Chinese storekeepers and small coconut plantation lessors had come to Koro Island. By 1946, the numbers were 132 non-Fijian, including 71 Indians (Bayliss-Smith and Feachem, 1977). Thereafter, non-Fijian numbers decreased because leases on copra plantations were not renewed and non-Fijian independent storekeepers faced stiff competition from the opening up of cooperative stores.

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## Appendix

### Glossary

- *Adi* – honorific for female chief
- *Bau* – island of Fiji
- *dela ni yavu* – villager's house and villager's identity and belonging
- *i sevusevu* – ceremonial presentation or exchange of kava
- *kava* – a shrub and drink
- *kerekere* – a system where personal property is shared
- *koro* – villages
- *Lutu* – a village on the island of Viti Levu
- *mana* – head of people
- *mataqali* – tribal group, clan
- *mbuli* – chief
- *Nabuna* – a village on Koro Island

- *Nacamaki* – a village on Koro Island
- *Nalotawa* – a village on the island of Viti Levu
- *Nasau* – a village on Koro Island
- *Paramount* – high chief
- *qali* – place or people subject to a chief place
- *Ratu* – honorific for male chief
- *roko* – chief
- *Roko Tui* – head of province
- *Sorolevu* – a village on the island of Viti Levu
- *tauvei* – indigenous Fijians
- *tikina cokavata* – district
- *tikina vou* – sub-district
- *tokatoka* – extended family
- *Tui* – head of people
- *vakavanua* – customary arrangement
- *vanua* – physical, social and cultural dimensions of land
- *Vatulele* – a village on Koro Island
- *Viti Levu* – the main island of Fiji (sometimes *Vitu Levu*)
- *vola ni kawa bula* – land register
- *yagona* – kava
- *yavusa* – tribe

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Alistair Brown is a Professor of Accounting at Curtin University, and currently holds editorial board positions on a number of international accounting journals. His in-press publications for 2009 include HIV/AIDS information sets by African companies (*Journal of Asian and African Studies*), collaborative industry-based case studies and their moderating influence on the development of non-technical skills and student perceptions (*Journal of International Business Education*), and the silences on climate change by accounting's top journals (*The International Journal of Climate Change: Impacts and Responses*).

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