



Accounting for economic development in the context of post-colonialism: the Fijian experience

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Abstract

This paper presents a study of change in the operations and accounting practices within the Fijian Development Bank (FDB). These changes in practices cannot be understood outside the complex historically constituted contradictions and related tensions in Fijian society. The Bank is faced with the (impossible) task of reconciling a history of colonisation and racial discrimination with the forces of globalisation and drive for economic development. The establishment of profit-centres at Branch level and insistence on profit-driven, commercialised loan and repayment policies contrast with the communal culture of its indigenous people. The contradictions and tensions outside the Bank are evident within. The analysis attempts to make explicit the socio-historic specificity of the contradictions and raises questions about the meaning of development and the nature of development banks.

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1. Introduction

Colonialism was not an identical process in different parts of the world but everywhere it locked the original inhabitants and the newcomers into the most complex and traumatic relationships in human history (Brookfield, 1972; Loomba, 1998). The models, strategies and practices of colonialism have differed from time to time and place to place and therefore, it may be difficult to theorise colonialism as some particular instances are bound to negate any generalisation made about the nature of colonialism or of resistance to it. Further, there always exists a certain degree of reduction in any attempt to simplify, schematise

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or summarise complex debates and histories and a study of colonialism is vulnerable to such problems as a result of its heterogeneous practices and impact over the last four centuries. For these reasons, it is becoming increasingly clear that only localised theories and historically specific accounts can provide better insights into the varied articulations of colonising practices.

The process of ‘forming a community’ in the new land also meant un-forming or re-forming communities that already existed there through a wide range of practices such as warfare, trade, negotiations and so on (Loomba, 1998). Colonialism may be defined as the conquest and control of other people’s land and resources and while earlier colonialisms were pre-capitalist, modern colonialism was established alongside capitalism. The latter may have done more than wealth maximisation, restructuring the economies of the colonies through the flow of human and natural resources into a complex relationship, but not without unintended consequences. With regard to ‘post-colonialism’ the concept is so heterogeneous and diffuse that it is almost impossible to define or describe what its study might entail (Loomba, 1998). For the purpose of this study it might be useful to think of it as ‘not just coming literally after colonialism and signifying its demise, but more flexibly as the contestation of colonial domination and the legacies of colonialism’ (ibid, p. 12).

In the Pacific region divergent conditions produced wide contrasts in the policies of colonial rulers and there is a shared understanding among historians that colonial experiences in Fiji were at variance in comparison to British colonies elsewhere (Brookfield, 1972). Fiji’s annexation to the British Crown was mainly on the grounds of some influential chiefs unable to maintain their power against their rivals and to control considerable European settler population in the early 19th century. But this does not mean that colonialism in Fiji cannot be placed within the trajectory of capitalism, inherent contradictions and tensions therein. Australian capitalists such as Colonial Sugar Refinery (CSR), Carpenters, Burns Philip (BP), Australia and New Zealand Bank (ANZ), among others have had, and continue to have a dominant role in the Fijian economy.

The aim of this paper is to explore the colonial roots of present day economic management in Fiji and to illustrate how accounting and control systems are implicated in such practices. Broadly speaking, there are two strands of research tradition in accounting, linking colonial influences in the post-colonial period. The first type of research tends to relate present day accounting practices and education with colonial accounting systems, mainly tracing the influences of company laws and other bureaucratic practices (Annisette, 2000; Hove, 1986; Wallace, 1990; Wijewardena and Yapa, 1998). The second strand of research tries to see how accounting discourse and techniques were selectively used in the role of subjectification and control of colonies to legitimate colonial rule (Bell et al., 1995; Smith, 1990). Accounting is seen as a technique that facilitated the translation of imperial objectives into practice and also used as a controlling device from a distance (Miller and Rose, 1990; Neu, 2000). As there are differences between various patterns of colonialism (Loomba, 1998; Neu, 2000; Said, 1993), it would be difficult to establish a general post-colonial experience. Accounting played quite different roles based on the intentions of colonial rulers in different colonies. In this paper, we shall explore a case where colonial practices were possibly unique. Unlike most colonies where communities

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