

EVALUATING FIJIAN OUTER ISLAND VILLAGE REPORTING

ABSTRACT

This article examines the milieu of reporting of two villages operating on Koro Island, Republic of Fiji Islands. This study shows how both Western-Narrow and Traditional reporting offer 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. This article demonstrates that both villages of Koro Island have adapted their specific reporting styles according to the circumstances facing them and the values they place on exchanges. Only five kilometers apart, two sharply contrasting village reporting milieus emerge, one placing great reliance on the use of both Traditional oral and Western-narrow hand-written reports to fulfill accounts of entities (co-operative and individual farmers) operating in the village; the other, preferring oral communication over any form of written communication to raise accounts of villagers' collectivist and independently-charged agrarian-based activities. This study raises four sets of policy issues that are central to the evaluation and development of reporting in Eastern Fijian agrarian villages: one, 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 valued by co-operative members and individually-oriented farmers; in the absence of Western-narrow reporting, Traditional reporting seems to serve the needs and values 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 activities.

KEYWORDS: Koro Island; Traditional Reporting

INTRODUCTION

This study looks at the milieu of reporting of two villages, Nacamaki and Nabuna, on the inhabited island of Koro Island which falls under Lomaiviti Province, one of 14 administrative provinces in Fijiⁱ.

The project is important for the following reasons. First, it makes a contribution to the literature regarding the reporting milieu of villagesⁱⁱ in rural Eastern Fijiⁱⁱⁱ, adopting field-work with a 'view from the centre' (Bayliss-Smith, 1977) rather from the 'the periphery'

(Watters, 1969) in two villages of Koro Island, Nacamaki and Nabuna, to ascertain the milieu of reporting^{iv}.

Second, this paper in contrast to the formal Fijian mandatory reporting environment of businesses, statutory authorities, commercial statutory authorities, public sector entities, municipal governments and provincial councils, examines the reporting environment of the Eastern Fijian village which has no formal written reporting requirements. This paper argues that because of its historical, cultural, ceremonial^v and social background, the village on an outer island has, by necessity, reporting duties to fulfill its communal, hierarchical and survival responsibilities. Such forms of reporting may be oral or written (Brown et al., 2005) and may be developed at national or grassroots level (Brown and Tower, 2002) but an essential quality of the reporting information provided by the village is that it is readily understandable by users who 'are assumed to have a *reasonable knowledge* of business and economic activities and accounting and a willingness to study the information with reasonable diligence' (IASC Framework, 1988: para. 25).

The paper is structured as follows. The following section presents a case for the need for reporting for an outer island Fijian village. This section outlines a spectrum of reporting models based on past studies and how alternative models of reporting fit the Eastern Fijian village scenario. This is followed by a section devoted to the complex background of Koro Island. The purpose of this section is to link Koro Island's ways of resolving subsistence and cash exchanges at the social level, taking into account Koro Island's conventions, customs, laws, rituals and values. The next section then considers the reporting milieu of Koro Island before appraising the present reporting milieu of two villages of Koro Island through field work study. The final section of the paper presents the paper's conclusion.

REPORTING MODELS

Chen (1975) suggests a form of accountability and need for reporting can be traced back to European medieval times to a concept of communal stewardship. Stewardship is an old

religious concept with Christian implications where God created all resources, and men and women had 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 (Chen, 1975). This social responsibility was considered the primary stewardship responsibility because property owners were considered the stewards of God.

As depicted in Figure 1, elements of this communal stewardship have parallels in a Fijian context. In Fiji, prior to colonial rule, traditional Fijian societies were organised along communalistic lines (Nandan and Alam, 2005) and after cession^{vi} to Britain in 1874, in deference to the native Fijian communal customs and traditions, a traditional land system was introduced to ensure that 84 per cent of Fiji's total land area was owned by native Fijians (Rakai, et al., 1995)^{vii}.

Chen (1975) posits that another source of stewardship reporting can be traced to the feudalism/hierarchical system of the medieval period of Europe. A similar system of hierarchy occurred both before and after colonial rule in a Fijian village setting, hierarchical in its social organisation, diverse in its kinship structures and possessed with many gods and spirits (Clammer, 1976:2). As Figure 2 shows, the primary responsibility of the village to the hierarchical system is accorded to Fijian society as a whole, ruled by the central government, provincial council, *tikina cokavata* and *tikina vou*; and the secondary responsibility is owed to the land owners. Today, the hierarchical system^{viii} 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^{ix}, and must administer communally owned land (84 per cent of Fiji's total land area) and elect representatives to the Great Council of Chiefs^x. Indeed, 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*)^{xi}, tribe (*yavusa*), household, individual, land, house (*delani yavu*)^{xii} and social system (*vanua*) (Ravuvu, 1988).

A relatively recent arrangement that has merged the Fijian village with economic practice is the formal organization of co-operative societies which began in 1947 under Ordinance No. 11. The primary aim of the co-operative was to increase the economic prosperity of Fijian communities. 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 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^{xiii}. Many co-operative societies became inactive, relying on government assistance through cash advances and free marketing. Against this background, reporting of village co-operative societies in the 1950s was seen to be well below the standards of Western-narrow expectations Watters, 1969: 237).

In terms of current Pacific Island Country (including Fiji) reporting, Brown and Tower (2002) offered three alternative reporting models (Traditional, Western-Narrow and Western-Broad) along a spectrum ranging from communal/hierarchical Traditional reporting to Western-broad comprehensive reporting practices (see Figure 3). The Traditional-reporting model avers that reporting systems developed in a Western industrialized setting are resisted 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).

KORO ISLAND

The Republic of Fiji Islands extends over 1000 kilometres and contains 110 inhabited and 222 uninhabited islands (Walsh, 2006). One of those inhabited islands is Koro Island which falls under the Lomaiviti province^{xiv}. It is shaped like a shark's tooth and has an area of 104 sq km. The interior of Koro Island is a plateau of 15km long and 3-4 km wide which is everywhere 300m or more above sea level.

Most of Koro Island's vegetation is forest: beach forest on shorelines and *vaivai*^{xv} thicket in the north east of the island. Coconut plantations occur 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 savanna-like areas from cultivation of subsistence crops (yams, taro, breadfruit) and burning. As a consequence of 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 (1977) comments the networks of internal roadworks and patchy external shipping links suggests

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 (Bayliss-Smith, 1977: 9)

The population of Koro Island was 3888 in 1986 and almost entirely Fijian^{xvi} (Pacific Island Yearbook, 1994) but by 2007 had increased to 4500 (Wikipedia, 2008). Most people live in villages on the coast.

Koro Island's immediate overseers at the central government and provincial council level have not generated written Western-narrow reporting from 2000-2007. These overseers include Ministry of Provincial Development (OAG, 2006a), the Lomaiviti Provincial Council, the Ministry of Provincial Development (OAG, 2004) and the Department of Co-operatives (OAG, 2006b: Section 40, p. 1) although the latter has been audited in

2005 by the OAG (2006b: Section 40, p. 3). It appears, therefore, consistent with the Traditional reporting model, that in recent times no written reporting is generated by Koro Island's immediate overseers. The following section turns its attention on the milieu of reporting of the villages of Nacamaki and Nabuna on Koro Island.

THE MILIEU OF REPORTING OF TWO VILLAGES OF KORO ISLAND

Nacamaki

The village of Nacamaki lies on the north-eastern tip of Koro Island. The village lies between a lagoon and wooded spurs that rise to a central ridge five kilometres inland. Apart from several score 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 store.

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 2007, the Nacamaki Co-operate Society had 75 members. The co-operative is considered 'hard-working' 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 need for better trucking system, improved schooling and the introduction of health personnel. Nevertheless one of the co-operative society's chief 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, partly because the co-operative is better managed, partly because the latest plan for the distribution of co-operative's profit is well received, and partly because the written reporting of transactions is meticulously executed^{xvii} and open for members' scrutiny and oral discussion. 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 amongst 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^{xviii}. 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 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\$2919.59^{xix}.

Together these written reports amount to less than a kilogram in weight but their efficacy rests in binding the unity of the cooperative 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-specialise labour of Nacamaki to listen to oral accounts of the written reports to ensure their stake in cash cropping is maintained.

In the narratives heard at the Nacamaki co-operative society, villagers talked about the harvesting of yaqona, the preparation of yaqona for sale, the breakdown in amounts offered for yaqona parts (corms and roots), the amount spent on the yaqona investment (planting of yaqona 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 yaqona 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 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 village of Nabuna lies on the northern part of Koro Island about five kilometres 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, yaqona, 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 store owner 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.

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, and recently-deposed, prime minister, Laisenia Qarase^{xx}. 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 (the capital city of Fiji on the island of Viti Levu) and to build most of the houses for the cooperative members in Nabuna village. The book-keeping 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 with the land in Nabuna that housed the co-operative store. 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^{xxi}.

However, in discussion with the elders of the village, accounting records were considered at a number of levels. Firstly, the senior men of Nabuna said that while the spirit of the co-operative society was an ideologically sound one 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 cooperative society. It must also be noted that the endorsement of individualism by the chief of the village of Nabuna was also an influential factor in the village's rejection of a cooperative society store.

Secondly, 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, government departments or ministries for 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 (Nasau^{xxiii}), and 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 of 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 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 9 kilometers from Nabuna, and who planted dalo, cassava, yaqona, 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 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 up 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 in it. Indeed, for a loan up to F\$75000, the Fiji Development Bank (2007) 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 an a tenancy agreement (FDB, 2007).

Thirdly, the main medium of exposure to reporting techniques, apart from the teaching of the subject of accounting taught at the local school, was the running of business seminars prepared by central government departments and ministries. These were considered popular but all too infrequent.

CONCLUSION

The results of the study show that both the villages of Nacamaki and Nabuna have adapted their specific reporting styles according to the circumstances facing them. Only five kilometers 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 fulfill 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 that Nacamaki co-operative society remains a *going concern* is because it uses of 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 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 on 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 individuals would discuss the day-to-day activities that covered 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 village individuals to go about their activities individually but little or no written accounts were kept even though some conceded they might help.

This study raises four 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; in the absence of Western-narrow reporting, Traditional reporting seems to serve the needs of both communally-oriented and individualistically inclined villagers.

Despite, the background of non-written reporting of Koro Island's overseers, there appears no resistance from individual literate farmers to learn the fundamentals of written bookkeeping and accounts. The delivery of seminars by bookkeepers to literate 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 fulfill their communal, hierarchical, ceremonial responsibilities.

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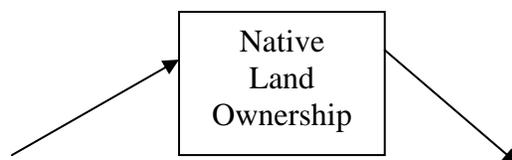
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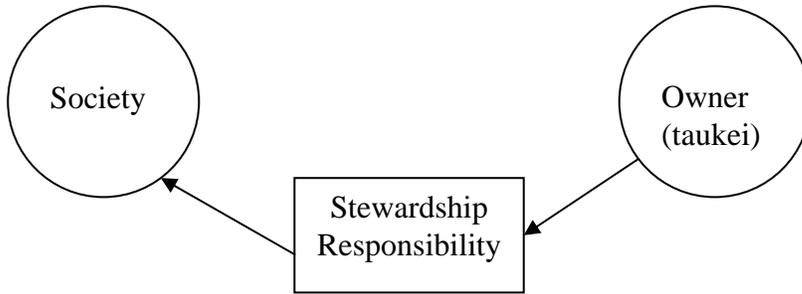
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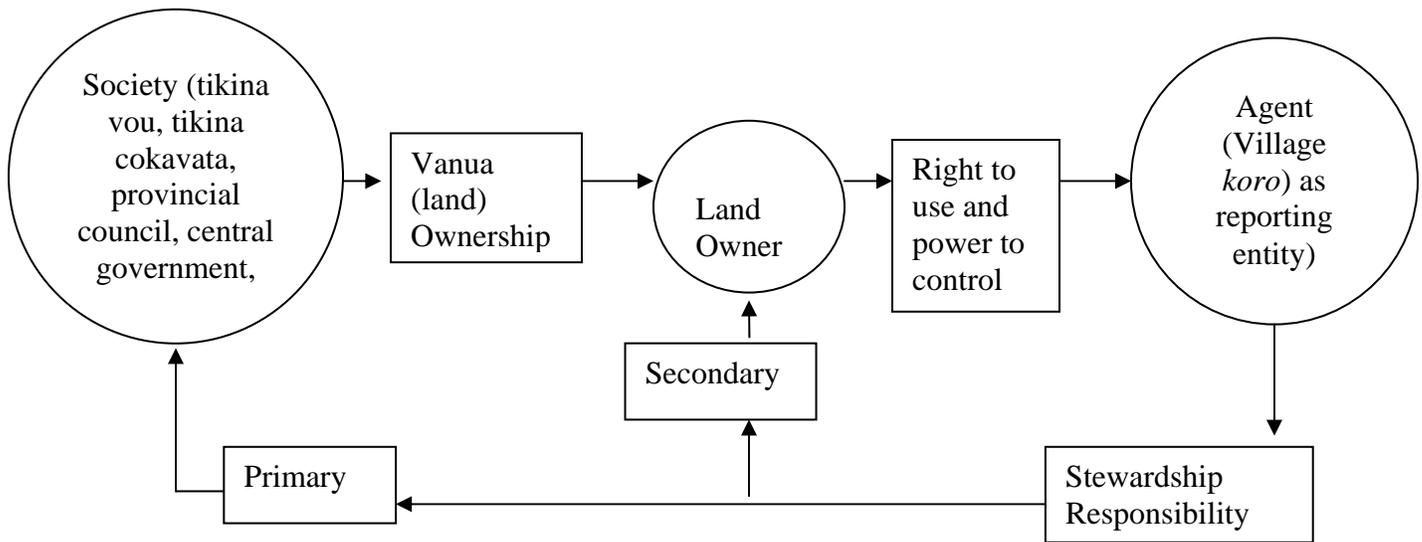
Figure 1. Communal Stewardship Concept





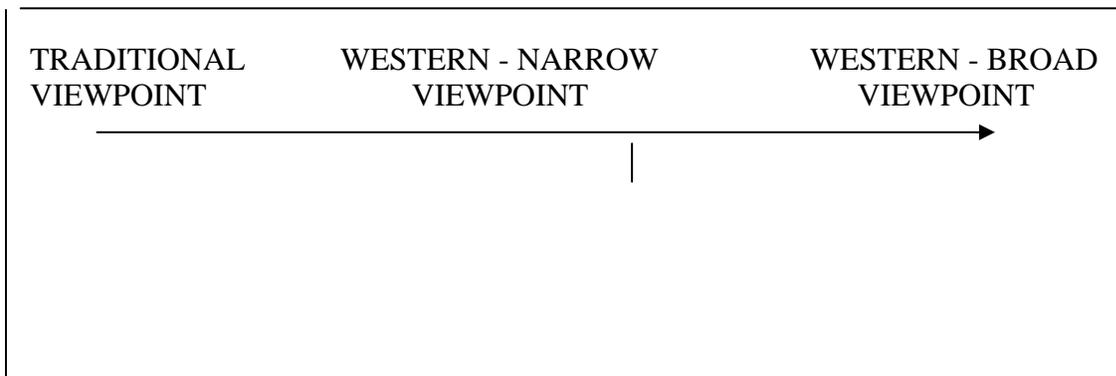
Adapted from Chen (1975)

Figure 2 Feudal/Hierarchical Stewardship Concept



Adopted from Chen (1975)

Figure 3 Reporting spectrum



Little incentive
to generate
written reports

Narrow, economically based
decision usefulness
written reports

Broader based reporting
practices, filed on a
timely basis with high
levels of written financial
and non-financial reports

Adapted from Brown and Tower (2002:48)

ENDNOTES

ⁱ The 14 provincial provinces are Ba, Bua, Cakaudrove, Kadavu, Lau, Lomaiviti, Macuata, Nadroga & Navosa, Naitasiri, Namosi, Ra, Rewa, Serua and Tailevu.

ⁱⁱ The reporting milieu at the Fijian capital market level was considered by Chand and White (2007)

ⁱⁱⁱ In recent times, commentary on Fijian reporting has been leveled at the company or formal public sector level (see for example Brown et al., 2005; Lodhia, 2002; Davie, 1999; Sharma and Hoque, 2002; Alam et al., 2004; Nandan and Alam, 2005; Irvine and Deo, 2006).

^{iv} Semi-structured interviews were conducted with village elders. This entailed elaborate yagona drinking sessions and formal invitations through the chiefly clans. Permission was given by the Nacamaki Co-operative Society to inspect the written records of the co-operative.

^v Rutz (1978) considered the goods and services and the management of Fijian ceremonies.

^{vi} When the principle of Cession to the United Kingdom was agreed upon in 1874, a system of government established the Executive Council, a Lands Commission and a taxation system.

^{vii} Fiji now has three main types of land holdings - native lands, state lands and freehold lands - which are held under two types of land tenure systems: the traditional land tenure system and the western land tenure system (Rakai et al., 1995).

^{viii} In 1874, when the Deed of Cession was signed between Britain and Fijian chiefs, Britain adopted traditional Fijian administrative structure for indirect rule: 'traditional structures became fixed in law and boundaries fixed on maps' (Walsh, 2006: 3).

^{ix} The Fijian Affairs Board must approve all by-laws passed and taxes levied by the Provincial Councils.

^x The Great Council of Chiefs, which is charged with choosing 14 of the 32 members of the Fijian Senate, the upper house of the Parliament, normally delegates that task to the 14 Provincial Councils. All of the chiefs also belong to one of three confederacies: Kubuna, Burebasaga, and Tovata.

^{xi} Each mataqali is presided over by a chief, styled *Ratu* if male or *Adi* if female.

^{xii} The *dela ni yavu* is the physical embodiment of the villager's identity and belonging.

^{xiii} 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 (Watters, 1969: 234).

^{xiv} Lomaiviti consists of seven large islands, (from west to east) Ovalau, Makogai, Wakaya, Batiki, Gau, Koro and Nairai, in or near the Koro Sea (Pacific Islands Yearbook, 1994).

^{xv} *Vaivai* is used as firewood for copra driers

^{xvi} The population of Lomaiviti was 16214 in 1995 (Ministry of Fijian Affairs, 1995).

^{xvii} A Treasurer Committee is responsible for running the books.

^{xviii} Only Native Fijians are permitted to invest in Fijian Holdings Ltd.

^{xix} 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.

^{xx} In 1966, Qarase was a former co-operative officer from Vanuabalaku in the Lau District.

^{xxi} It is unclear why they were destroyed; one respondent conjectured that they may have been the nearest thing at hand to start a fire.

^{xxii} Nasau has 300 people, 102 houses (including 40 administrative houses) and is the administrative centre of Koro Island.