# Article information:

Contrasting world views on accounting: Accountability and Aboriginal culture | Emerald Insight  
<https://www-emerald-com.ezproxy.lib.gla.ac.uk/insight/content/doi/10.1108/09513579710178089/full/html>

# Article summary:

1. 本文探讨了在澳大利亚原住民和托雷斯海峡岛民（ATSI）中强制实施西方形式的问责制所引发的问题。政策制定者需要平衡自治政策和问责制之间的紧张关系。

2. 文化差异是导致财务问责制与原住民文化冲突的主要原因。除非考虑到原住民文化，否则应用于原住民背景的问责制系统可能会削弱其权力和使其感到疏远。

3. 建议与ATSI人民进一步对话，以开发更具启发性的问责形式。此外，批判性会计研究需要从种族角度审视会计实践，以便为相对受压迫的社会成员提供更好的支持。

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article "Contrasting world views on accounting: Accountability and Aboriginal culture" by Chew and Greer (1997) examines the tension between the policy of self-determination and the need for accountability in Aboriginal organizations such as the ATSI Commission. The authors argue that unless systems of accountability applied to the Aboriginal context take into account Aboriginal culture, they can be disempowering and alienating.

However, the article suffers from several potential biases and limitations. Firstly, it assumes a Western perspective on accounting and accountability, which may not be applicable or relevant to Aboriginal culture. This assumption may lead to a narrow understanding of accounting practice in non-Western contexts. Secondly, the article does not provide sufficient evidence or examples to support its claims about the disempowering effects of Western forms of accountability on Aboriginal organizations. Without concrete evidence, these claims remain speculative and unsubstantiated.

Moreover, the article overlooks important considerations such as power dynamics between Aboriginal organizations and governments, historical injustices faced by Indigenous peoples in Australia, and potential risks associated with deviating from established accounting practices. By failing to address these issues, the authors present a one-sided view of the topic that may not accurately reflect reality.

Additionally, while the authors call for further dialogue with ATSI peoples to develop a more enabling form of accountability, they do not explore potential challenges or obstacles that may arise during this process. For example, there may be disagreements among different Indigenous groups about what constitutes an appropriate form of accountability or how it should be implemented.

Overall, while Chew and Greer's article raises important questions about accounting practices in non-Western contexts, it suffers from potential biases and limitations that undermine its credibility. To provide a more balanced perspective on this topic, future research should consider multiple viewpoints and engage in rigorous empirical analysis to support its claims.

# Topics for further research:

* Indigenous perspectives on accounting and accountability
* Power dynamics between Indigenous organizations and governments
* Historical injustices faced by Indigenous peoples in Australia
* Risks associated with deviating from established accounting practices
* Challenges and obstacles in developing an enabling form of accountability
* Rigorous empirical analysis to support claims about accounting practices in non-Western contexts.

# Report location:

<https://www.fullpicture.app/item/fe6f1bac851384cca31ee8f999ec7970>