

'This degrading and stealthy practice': accounting, stigma and indigenous wages in Australia 1897-1972

Article (Accepted Version)

Miley, Frances and Read, Andrew (2018) 'This degrading and stealthy practice': accounting, stigma and indigenous wages in Australia 1897-1972. *Accounting, Auditing and Accountability Journal*, 31 (2). pp. 456-477. ISSN 0951-3574

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“This degrading and stealthy practice”: Accounting, stigma and Indigenous wages in Australia 1897-1972

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Acknowledgments (if applicable):

We acknowledge the Ngunnawal people, on whose land this research was conducted. We wish to thank two anonymous referees for their helpful comments. We also thank Kerry Jacobs, Stuart Phillpot and participants at the 7th Accounting History International Conference for their feedback on an earlier version of this research.

Biographical Details

Frances Miley teaches accounting and researches in areas of accounting history and accounting education. She is particularly interested in accounting in times of crisis, including war, the nexus between accounting and popular culture, and accounting developments in the renaissance and early modern period.

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Structured Abstract:

Purpose (mandatory)	The purpose of this research is to make visible the relationship between accounting and stigma in the absence of accounting. This research examines how failure to implement mandatory accounting and auditing requirements in the management of Indigenous wages contributed to stigmatisation of Indigenous Australians and led to maladministration and unchecked financial fraud that continued for over 75 years. The accounting failures were by those charged with protect the financial interests of the Indigenous population.
Design/methodology/approach (mandatory)	An historical and qualitative approach has been used that draws upon archival and contemporary sources.
Findings (mandatory)	Prior research has examined the nexus between accounting mechanisms and stigma. This research suggests that the absence of accounting mechanisms can also contribute to stigma.
Research limitations/implications (if applicable)	This research highlights the complex relationship between accounting and stigma, suggesting that it is simplistic to examine the nexus between accounting and stigma without considering the social forces in which stigmatisation occurs.
Social implications (if applicable)	This research demonstrates decades of failed accounting have contributed to the ongoing social disadvantage of Indigenous Australians. The presence of accounting mechanisms cannot eradicate the past, or fix the present but create an environment where financial abuse does not occur.
Originality/value (mandatory)	This research demonstrates that stigma can be exacerbated in the negative space created by failures or absence of accounting.

Keywords: Aborigines, accounting history, Indigenous Australians, stigma, stolen wages

Introduction

For countless years Aborigines were employed as housemaids, nannies, cooks and drovers – we thought our money was being “saved”.

But governments used Aboriginal money to fund developments and no “savings” were left over.

How dare they take our land, use our labour and then spend our hard-earned money!

Did this degrading and stealthy practice occur within their white society?

If it happened to them recompense would have been immediately.

*For so-called compensation they are offering a lousy \$4000
Is the oldest culture really worth that much?
Why are Aborigines still living in increasing squalor?
If Australia is such a "lucky" country, why is government's "compensation" offer so very
paltry? (Cassidy, 2005).*

In 2010 the State Government of Queensland, Australia offered compensation of \$4000 to each Indigenous worker who could demonstrate, with a level of proof acceptable at law, that their past wages had been "stolen" by the government. The term "stolen wages" refers to the denial of access of Indigenous Australian workers to their wages (Rudd, 2008). Since this term has been used in government inquiries in Australia (Government of Victoria, 2009; Queensland Government, 2010) and has entered the vernacular, we adopt this term throughout this research. Our research examines stolen wages between 1897 and 1972 because this matches the period covered by government inquiries into this practice even though these abuses are known to have occurred prior, and subsequent, to this period (Kidd, 2007). The total period during which this abuse occurred is not known due to the inadequacy of accounting records (Government of Victoria, 2009).

The poem that commences this research is a response by Indigenous Australian Coralie Cassidy to the Queensland Government's offer of compensation. The title of her poem *Lousy Little Offer* alludes to a documentary film entitled *Lousy Little Sixpence* (A. Morgan & Bostock, 1983), which was one of the first attempts to bring stolen wages to wider public attention in Australia. When the Queensland Government announced its offer of compensation, it simultaneously acknowledged that no-one would meet the evidentiary burden of proof required to claim compensation because government accounting records on stolen wages varied from poor to non-existent. The Queensland Government acknowledged that this was not due to its failure to *preserve* the records but rather, a failure to *make* adequate accounting records and, when records had been kept, an intentional practice of misinformation (Department of Families Housing Community Services and Indigenous Affairs, 2010). Only those whose wages had been stolen were entitled to claim a compensation payment even though most Indigenous workers whose wages had been stolen were no longer living.

Indigenous wages have become a political issue in every jurisdiction except Australia's island state of Tasmania (Kinnane, Harrison, & Reinecke, 2015; Lino, 2010). The Palawa people were the Indigenous tribe living in Tasmania at the time of white settlement. Following forcible transportation in the early 1800s to a small island off the Tasmanian coast, most died from malnutrition or disease (Elder, 2003).

This research uses a case study of Indigenous stolen wages to enhance understanding of the relationship between accounting and stigma. Stigma occurs when a person or group is rejected by or not fully accepted into society (Goffman, 1974). Prior research has considered how the *use* of accounting mechanisms can create, support or maintain stigma (Neu & Wright, 1992; Walker, 2008) and also, how the *use* of accounting mechanisms can alleviate or remove stigma (Miley & Read, 2016). In this research, we demonstrate that the *failure* of accounting mechanisms can also create, support or maintain stigma. The choices made in accounting create reality (Hines, 1988). We would extend this:

the silences where accounting does not exist, or has failed, also create reality. In the case of stolen wages, that reality caused ongoing financial hardship to, and stigmatisation of, Australia's Indigenous population (Haebich, 1992), a group already stigmatised through ethnicity and poverty (Kowal, 2011; Peel, 2003). Choudhury (1988, p. 549) uses the term "negative space" to refer *inter alia* to silences due to a lack of accounting mechanisms in areas where we would expect to find accounting.

The role of accounting in creating, supporting or maintaining stigma has been a recurring research theme (McKinley, Ponemon, & Schick, 1996; Miley & Read, 2016; Neu & Wright, 1992; Ó hÓgartaigh, Ó hÓgartaigh, & Tyson, 2012; Walker, 2008). Although not explicitly dealing with stigma, much of the research on (ab)uses of accounting control mechanisms by one group to dominate another could be reconstructed as uses of accounting mechanisms to reinforce stigma (Alawattage & Wickramasinghe, 2009; Neu, 2000; Oldroyd, Fleischman, & Tyson, 2008; Tyson, Oldroyd, & Fleischman, 2005). Outside the sphere of accounting, stigma has been cast both as a form of social control and the result of social control mechanisms (Room, 2005; Stafford & Scott, 1986). This suggests that to the extent accounting is a mechanism of social control, it can potentially cause stigma. This is not to say that all accounting control mechanisms cause stigma or even that all accounting control mechanisms have negative impacts (Holden, Funnell, & Oldroyd, 2009). Social dynamics can complicate study of the impact of accounting on stigma (Ó hÓgartaigh et al., 2012): both sociology (Falk, 2001) and accounting (Ó hÓgartaigh et al., 2012) have recognised the difficulties associated with attempting to understand stigma and the mechanisms that stigmatise. Unparceling stigma will always be problematic because it is an attempt at a static view of a dynamic problem: stigma rarely applies equally to all members of a stigmatised group, and both the degree of stigmatisation and the composition of stigmatised groups are ever-changing (Goldson, 2002). To circumvent the difficulties of applying a static view of stigma to a problem whose parameters are shifting, we examine an historical example. The case of stolen wages was selected because the failure of accounting mechanisms has been verified through a series of government inquiries in Australia (Austin, 1992; Brennan, 2006; Queensland Government, 2010; Rudd, 2008; Standing Committee on Legal and Constitutional Affairs (Senate), 2006).

Historical research methods are appropriate to this field of research because stigma becomes entrenched with long-lasting negative impacts so is best viewed through an historical lens (Cole, 2009) despite the ever-present risk with historical research that attempting to understand the past using a contemporary mind-set may lead to misinterpretation. We do not believe bringing a contemporary mind-set to the historical examination of Indigenous wage management creates an obstacle to this research since our aim is not to understand why the Indigenous population was stigmatised by the white population in Australia. Instead, we acknowledge the stigmatisation of the Indigenous population but seek to understand how that stigma was supported and reinforced by the failure of accounting mechanisms.

Underlying stigma research in accounting is the assumption that accounting is not mere inscription or a purely calculative practice but a mechanism that can impact on society (Hopwood, 1987; G. Morgan, 1988; Vollmer, 2003). This assumption is implicit in the stigma research of Walker (2008). His research illustrated the potential of the processing, recording, classification and communication inherent in

accounting to stigmatise paupers seeking poor relief in Victorian England. Through accounting practices that degraded the poor, Walker (2008) demonstrated that management of both the poor and poor relief were made more difficult. Stigmatisation confers labels on people, spoiling their identities, a term that refers to the disqualification of the stigmatised from full acceptance into society (Goffman, 1974). Labelling can create stigma (Goffman, 1974). To illustrate this, Goffman (1974) presents an example of societies unaccepting of homosexuality. He notes that in such societies, a person who is not homosexual, but who is labelled as such, will suffer the same stigma as those who are homosexual. Walker (2008) drew on this concept to demonstrate how accounting practices that labelled all poor also stigmatised them. Conversely, Miley and Read (2016) drew on Goffman (1974) to show how accounting practices could overcome the spoiling of identities, giving foundling children in eighteenth century London an opportunity to gain acceptance by society.

As with other extant accounting research on stigma, both Walker (2008) and Miley and Read (2016) provide example of “positive space”, to use the terminology of Choudhury (1988). In other words, extant research has focused on areas where accounting mechanisms exist. Choudhury (1988) expresses concern with the preoccupation of accounting researchers with the study of the impact of extant accounting systems. He believes that, while the absence of accounting can be viewed simply as the antithesis of presence, it can also be considered a phenomenon in its own right. Choudhury (1988) suggests that an examination of voids, or areas where accounting systems either do not operate, or do not operate as expected, has the potential to enhance understanding of the nature and function of accounting. Thus, in this research we are attempting to look into a void. We acknowledge the inherent difficulty of this: during each government inquiry into stolen wages, a major evidentiary hurdle was that, unlike fraudulent accounting records which leave a visible trail, deliberate accounting failure does not leave an evidentiary trail but a gap, and attempting to see the invisible will always be problematic. However, we do have one advantage: each of the failures we address in this research was mandated directly by legislation or by regulations that had the force of law. Hence the failures of recording, reporting, communicating and auditing that are described in this research were not merely poor accounting practice but breaches of law. These breaches were not prosecuted and now, prosecution would not be possible because the time limit under the various State statutes of limitations has expired.

A complex legal framework has always underpinned the accounting mechanisms supporting stolen wages. This is partly because Australia has state, territorial and federal legal systems. During some of the period covered by our research, over 100 separate pieces of legislation, plus delegated legislation, were in operation to manage the Indigenous population (Queensland Public Interest Law Clearing House Incorporated, 2006). Known collectively as the “protection acts”, because their stated purpose was Indigenous protection, it is this body of legislation that established the regime for handling, and accounting for, Indigenous wages. During the years covered by our research, many members of the white population believed this legislation was for the protection and well-being of the Indigenous population and did not recognise the legislation as paternalistic and an affront to Indigenous culture and lifestyles (Swan, 1991). Detailed discussion of the long, and continuing, history of exclusion and stigmatisation of the Indigenous population is beyond the scope of this research, although we do provide

a brief background. Conducting this research has been difficult because it has been hard to distance ourselves from the magnitude of discriminations and ill treatment suffered by the Indigenous population in order to focus on the role of accounting, or rather, its failure.

To manage this large, complex and politically charged area with its complex plethora of legislation, we have made some simplifying assumptions. We have treated the Indigenous population as a homogeneous group. The reality is that although the protection acts applied to the majority of the Indigenous population, some Indigenous Australians remained outside the ambit of this legislation because they did not live on land designated as being under the protections acts (eg city dwelling Indigenous Australians) or because their ethnically mixed ancestry meant they were not classified as “Aboriginal”. Also, there are examples of Indigenous Australians resisting government controls by applying for exemption from the financial control regime, arguing they could manage their own financial affairs (Korff, 2012) but these examples are rare and only succeeded if the applicant could prove sufficient non-Indigenous ancestors to be reclassified as “white”. For the purpose of this research, it is unnecessary to consider Indigenous sub-groups. For the sake of simplicity, we usually cite illustrative examples of legislative controls taken from a single jurisdiction rather than listing similar legislation from all jurisdictions. We cross-checked legislation from all jurisdictions to ensure our examples were representative and not unique to that jurisdiction. Until 1967, when the Federal Government became responsible for Indigenous Affairs, Indigenous legislation was passed at State Government level. The similarity of legislative regimes across all State jurisdictions, including similar failures in the application of the accounting controls in the protection acts, suggests isomorphic forces existed in all areas of Indigenous management, including Indigenous wages. In this research, we simplified jurisdictional descriptions. For instance, in 1879 the Queensland Government took legislative control of the Torres Strait Islands, situated north of Australia. Queensland laws periodically required separation of Torres Straits Islanders’ wages from those of other Indigenous peoples, although this separation was not always maintained (Beattie, 2002). For the purpose of this research, it is not necessary to consider Torres Strait Islander wages separately from mainland Indigenous wages. We use terms such as “Aborigine”, “full-blood” or “half-caste” when they are taken from historical records. While we use the collective terms “Indigenous Australians” or “Indigenous population”, we acknowledge that the Indigenous population comprises many distinct groups of peoples, each with their own language, culture and history. Our aim is to simplify terminology, not to offend.

Aspects of this research have been particularly challenging. Examining historical records always raises issues about their veracity, whether they are representative or isolated examples, and the biases that underpin them (Dickson-Swift, James, Kippen, & Liamputtong, 2007). Absence of historical records brings additional challenges concerning whether those records were, in fact, ever made or not, and which records might have been lost, destroyed or not considered worth preserving. It is not easy to discover what was not; negative spaces, by their very nature, can be voids. There is also the question of reflexivity in research of this kind (Rowlinson, Hassard, & Decker, 2014). The accounting mechanisms we are examining were set in place by non-Indigenous Australians who have, historically, maintained power, and continue to maintain power, over the Indigenous population. This creates a

particular power dynamic, evident in government inquiries into stolen wages: non-Indigenous testimony outweighed Indigenous testimony and while most inquiries accepted Indigenous testimony, this was not true of all inquiries. For instance, the inquiry by the State of Victoria only accepted testimony based on official, written government records and in doing so, excluded Indigenous testimony (Government of Victoria, 2009). Since there are deficiencies in the written accounting records (Standing Committee on Legal and Constitutional Affairs (Senate), 2006), the records become part of the problem and therefore, corrupted sources for evidencing that problem. Although we have incorporated Indigenous testimony into this research, we recognise that the oral testimony of a stigmatised group may be devalued and may reflect prejudices developed through the process of stigmatisation. We also acknowledge that we are seeking to discuss Indigenous stigmatisation when we are part of the group who have stigmatised. Despite these concerns, we believe that the gap between legally mandated accounting requirements and accounting practice, as revealed both in documentary evidence and from Indigenous testimony, is sufficient to outweigh our concerns.

In the next section, we provide a background to discrimination against, and stigmatisation of, the Indigenous population. This section sets the context in which the failure of accounting mechanisms in the management of Indigenous wages occurred. This is followed by a description of the accounting failures associated with stolen wages. We conclude with a discussion on how this case study enhances our understanding of the nexus between accounting and stigma.

Background

The Indigenous population of Aboriginal Australians and Torres Strait Islanders comprises approximately 2% of the Australian population or approximately 459,000 people (Australian Bureau of Statistics, 2009) and is thought to have lived in Australia for 50,000 years (Elkin, 1964). From white settlement in 1788, this population group suffered institutionalised racism, commencing with Britain declaring Australia *Terra Nullius*, a legal doctrine that translates as “unoccupied territory” and meant that only British law was recognised in Australia (Elkin, 1964; Seed, 2007). Under the doctrine of *Terra Nullius*, neither Indigenous systems to determine rights, obligations and disputes within and between tribal groups nor traditional land ownership were recognised by the British colonial administration of Australia (Fitzmaurice, 2007): under British law, all land title in Australia came under government control (Borch, 2001).

At settlement, 400 Indigenous Australians lived in the vicinity of Sydney. Sixty years later, only four remained. The Indigenous population was obliterated by introduced diseases, deliberate slaughter, alcoholism and loss of traditional food sources (Elder, 2003). As white settlement expanded, there was a similar impact elsewhere in Australia (Reynolds, 1972). Some Indigenous Australians resisted appropriation of their land by white settlers (H. Pedersen & Woorunmurra, 2011). The white response to this was armed force. Elder (2003) documents many instances of battles between white settlers and Indigenous Australians that invariably led to the slaughter of Indigenous Australians by white settlers, police and soldiers. With few exceptions, governing British authorities considered the Indigenous population a problem. Considered the quintessential “Other”, the Indigenous population was

characterised as different and problematic (Elkin, 1964), creating a social climate that ensured governments received widespread support for policies and legislation to control Australia's Indigenous population (Hunter, 2000). Anti-Indigenous discrimination and stigmatisation existed in Australia long before the period covered by our research. A comment made to a newspaper by a juror in the 1838 trial of twelve non-Indigenous (or "white") stockmen¹ who had rounded up, slaughtered and burnt the bodies of twenty-eight Aboriginal women, children and elderly men who were related to their Indigenous work colleagues, typifies attitudes of many colonists to Australia's Indigenous inhabitants:

I look on the blacks as a sort of monkey and as soon as they are exterminated from the face of the earth, the better. I knew the men were guilty but I would never see a white man hanged for killing a black (Elder, 2003).

This event, known as the Myall Creek Massacre, is famous not because of the brutality of the massacre but because it was the only time white settlers were tried, convicted and hanged for the slaughter of members of the Indigenous population. Many of the slaughters conducted by European settlers were sanctioned by the government authorities or ignored (Elkin, 1964). Following the Myall Creek Massacre, most attacks by European settlers on Indigenous Australians were conducted clandestinely and included poisoning food given to Indigenous Australians. The last documented cases of these attacks occurred in the 1920s (Elder, 2003).

Until the early 1970s, many Indigenous children were taken from their parents and raised in foster homes or orphanages, taught to "be white" by methods ranging from encouragement and education to physical abuse (National Inquiry into the separation of Aboriginal and Torres Strait Islander children from their families, 1997). Taken from their families and culture, these children are now known as the "stolen generations". Evonne Goolagong-Cawley, born in 1951 and winner of seven women's singles grand slam tennis titles including twice winning Wimbledon, has described her fear as a child of being taken from her family ("I used to hide under my bed", 2008). In 2008, Australia's Prime Minister apologised to the Indigenous population for the stolen generations (Rudd, 2008).

Indigenous Australians were discouraged from voting in elections (Attwood & Markus, 1998) and officials at polling booths could refuse the right to vote to anyone they deemed an "Aboriginal native" (Australian Electoral Commission, 2007). Voting rights for Indigenous and non-Indigenous were made identical in Australia only as recently as the 1980s (Australian Electoral Commission, 2007).

White Australian attitudes towards Indigenous Australians have ranged from genocidal to eugenicist, assimilationist to benign paternalism (Attwood & Markus, 1998; Gardiner-Garden, 1999). Each of these views has been reflected in the protection acts. Under the protection acts, each State or Territory had a Controller of Aboriginal Affairs who headed a Department of Aboriginal Affairs and established protection boards at regional and local level. The exact titles of boards and controllers varies slightly across jurisdictions, and in different time periods, so we have used the most frequently used titles for the sake of simplicity. Controllers at all levels had delegated legislative power to make regulations to manage the Indigenous population (Haebich, 1992) and determine all matters pertaining to Indigenous

education, employment and welfare ("Aborigines Protection Act (NSW)," 1909). Indigenous Australians could only travel or marry if given written permission from their local protection board. Protection boards also supervised the removal of Indigenous children from their homes to institutions. The hierarchy of boards is shown in figure 1. Protections boards kept lists of the Indigenous population over whom they had control. In the Northern Territory, the list was officially called the Register of Wards but colloquially known as the Stud Book. The term "stud book" referred to the herd books that graziers kept detailing their cattle. The Register listed the Indigenous population by geographic district, European name, tribal or personal name, group, tribe, sex, year of birth, and sub-district: the recorded European name is often a disparaging nickname that mocks a physical characteristic rather than a recognisable European name (Douglas & Chesterman, 2008). As examples Nevil Shute (1950: 2009) had Indigenous Australian characters nicknamed "moonlight", "nugget²" and "tarmac" in his novel "A town like Alice". Boards did not have Indigenous members.

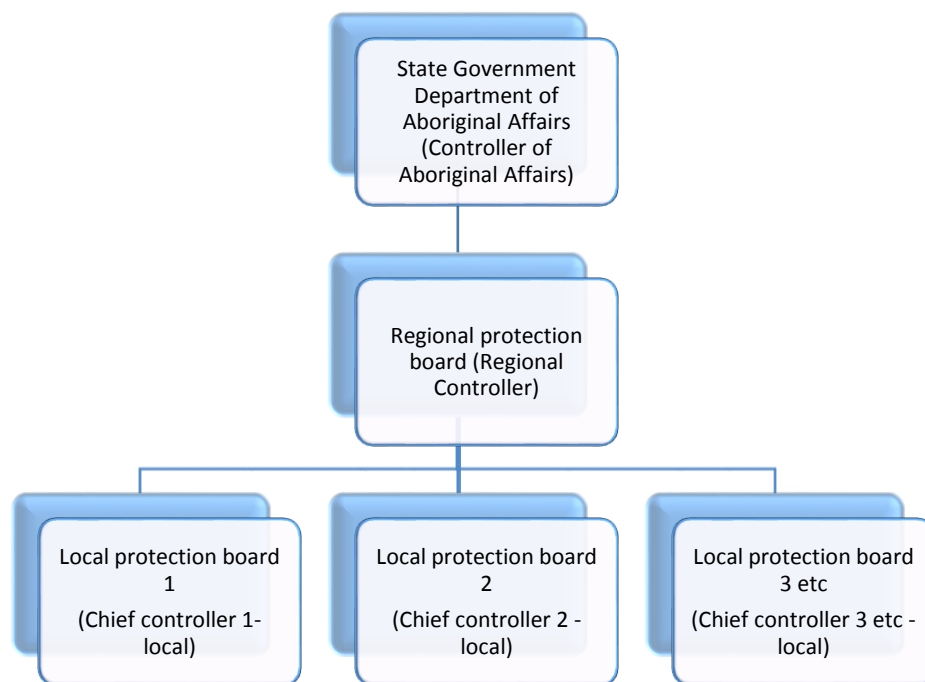


Figure 1: Hierarchy of protection boards.

The following section describes both the accounting mechanisms that were in place to support the management of Indigenous wages and the failure of those mechanisms. As previously mentioned, in all cases, these mechanisms were not optional but were mandated by law. Legislation distinguished between the responsibility of local and regional protection boards. Local protection boards held primary responsibility for managing Indigenous wages and implementing all protection act requirements within their local area. Regional protection boards did little practical management. They were primarily responsible for explaining regulations and government policy to members of local protection boards,

appointment of local protection board members, collection of information required by State governments about the Indigenous population, and such other oversight of local protection boards as they saw fit in order to protect the Indigenous population. In each jurisdiction, the responsibilities of protection boards were mandated by law.

Accounting failures

Despite an array of recordkeeping requirements contained within the Aborigines legislation in other States, problems such as incomplete and complex financial and administrative records make it difficult to compile a complete history of an individual's financial dealings with the State, and to prove cases of accounting maladministration (Government of Victoria, 2009, p. 3).

In addition to the finding quoted above, the State Government of Victoria also found that when accounting records were unavailable, it was generally because they had never been made. According to this inquiry, maladministration cannot exist if accounting records are not available to prove that maladministration. It is a very odd understanding of the term “maladministration” when absence of records required by law, and evidence that those records were never made, is not *prima facie* proof of maladministration. The inquiry has been criticised, not for this finding but for failing to take testimonial evidence from Indigenous Australians (Hartland, Pennycuik, & Barber, 2009). Although the process of inquiry of the State Government of Victoria is questionable, its primary findings matched those of other inquiries at State and Federal Government level. All inquiries found there was a lack of accounting records, or records were too incomprehensible to follow, and this was evidence of discriminatory disregard for Indigenous financial interests in the management of Indigenous wages (Government of Victoria, 2009; Queensland Government, 2010). In this section, we examine the failure of accounting and maladministration in regard to the cash component of Indigenous wages and the component of Indigenous wages held in trust. In this research, evidence of abuses, improprieties and maladministration is primarily taken from evidence submitted to, and findings of, government inquiries into stolen wages and government-commissioned reports into stolen wages (Brennan, 2006; Department of Families Housing Community Services and Indigenous Affairs, 2010; Franks, 2006; Gardiner-Garden, 1999; Government of Victoria, 2009; Gray, 2008; Greer, 2006; Healey, Brennan, & Indigenous Law Centre, 2006; Kidd, 2007; Queensland Government, 2010). To demonstrate the lack of accounting, we include the legal requirements in each area before describing actual accounting practices.

Under the protection acts, protection boards determined the nature and location of work for the Indigenous population: there was no freedom of employment and no consultation with Indigenous workers (Haebich, 1992). Up to 75 per cent of Indigenous wages was compulsorily placed into government trust accounts. The remainder was received as cash in hand, called “pocket money”, a paternalistic term reserved usually in Australia for small amounts of cash given by parents to children. Figure 2 shows an agreement made in 1942 between a local protection board and an employer of Indigenous labour. The document has been damaged over time, as have most of the documents

pertaining to Indigenous management that we have viewed. We speculate that preserving these documents may not have been of high priority for protection boards. In 1942, the average weekly wage for all Australian workers was five pounds, 15 shillings and four pence (Commonwealth of Australia, 1942). Under the agreement, the Indigenous worker was employed for two pounds per week, receiving 15 shillings in cash with one pound and five shillings per week deposited into a government trust account.

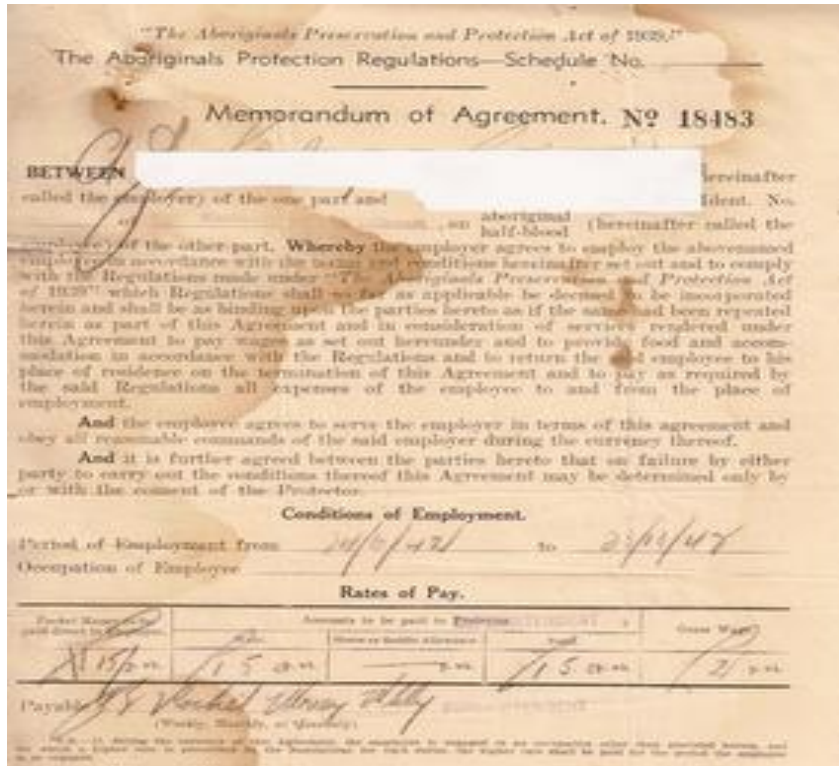


Figure 2: Employment contract between local protection board and employer of an Indigenous worker, showing the employee's pay structure (Julia, 2009).

There is evidence of some jurisdictions varying the amount retained in government trust funds for short periods but these changes are negligible. Neither the reason for these variations nor the choice of 75 per cent is known (National Inquiry into the separation of Aboriginal and Torres Strait Islander children from their families, 1997). We were unable to find any legislation authorising these changes even though legislation or gazetted regulations were required that every change to Indigenous management ("An act for the protection and management of the Aboriginal natives of Victoria (Vic)," 1869). Legislation specified the procedure for wages held in trust. This money was to be deposited in a separate bank account which was to be audited annually. It could not be invested and remained the property of the Indigenous wage-earners ("Audit Act (Cth)," 1901; "The Audit Act (Qld)," 1874). In addition to the annual trust account audit, protection acts required regular inspections by protection board officers of cash payments. The frequency of inspections was determined by the Controller of Aboriginal Affairs. In addition, government auditors had power to investigate any suspected financial

irregularity ("An Act for the better Examination and Audit of the Public Accounts (SA)," 1862; "Audit Act (Cth)," 1901; "Audit Act (NSW)," 1898; "The Audit Act (Qld)," 1874; "Audit Act (Vic)," 1890; "The Audit Act (WA)," 1881).

Cash wages were recorded in a pocket book issued by the local protection board and retained by employees. In the pocket book, employers recorded the date and amount of cash wages paid then signed as evidence the payment had been made ("Aborigines Protection Act (NSW)," 1909). Indigenous workers were not required to countersign to show receipt of cash. During the 1940s, Queensland government auditors recommended that workers, rather than employers, retain the pocket books so visiting protection board officers or audit inspectors could check them at any time. The government responded that Indigenous workers would lose the pocket books and they would be too expensive to replace so employers would continue to retain all pocket books, even though there was evidence widespread falsification of pocket books by employers (Queensland State Archives SRS 505-1 Box 196,8.7.49). This exchange between the government auditors and government is puzzling since legislation required that Indigenous employees retain their pocket books. It suggests neither the government nor its auditors were conversant with the main requirements of government legislation. Although beyond the scope of this research, we wonder whether auditors were as unfamiliar with management of non-Indigenous affairs.

An inspector appointed by a local protection board was required by law to inspect pocket books at regular intervals, generally quarterly, and sign each pocket book with an attestation that it was correct (Queensland Department of Health and Home Affairs, 1945, regulations 74 and 75). Many pocket books exist but none has been signed by an inspector (Greer, 2006). Figure 3 is a letter on behalf of an Indigenous worker transferred by to a new place of work, whose pocket book is missing. Indigenous testimony at government inquiries indicates workers could be unjustly accused of losing the pocket book when they had never been issued with one, or it had been issued to an employer then, apparently, disappeared (Government of Victoria, 2009).

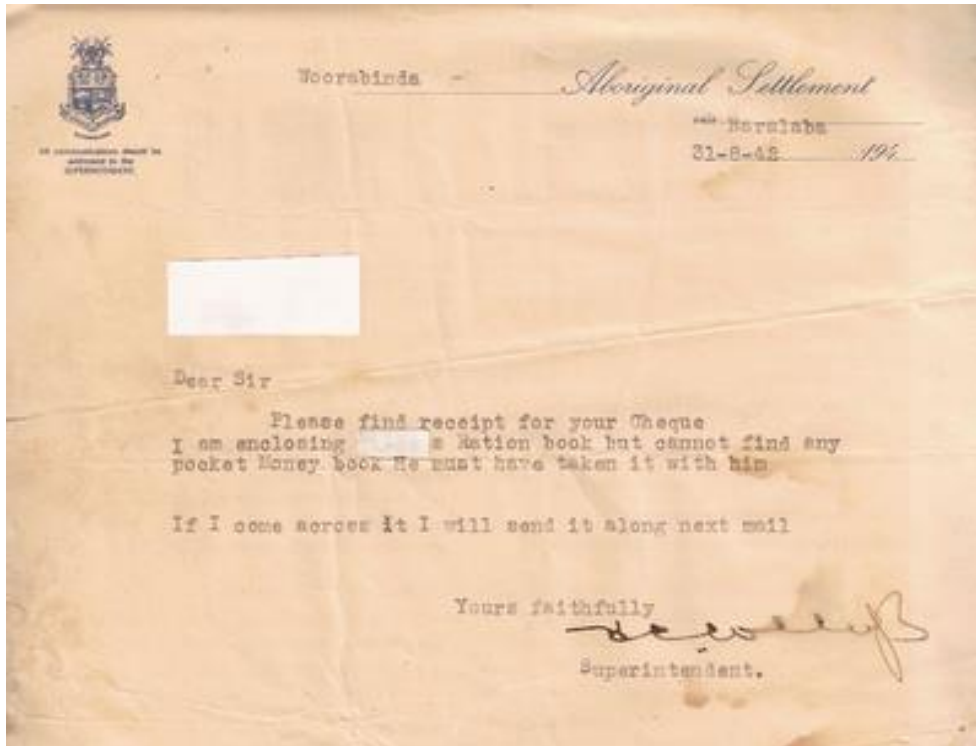


Figure 3: Letter from local protection board to the superintendent of Woorabinda Aboriginal Settlement concerning the pocket book of an Indigenous worker sent to a different location to work (Julia, 2009)..

The most frequent abuse by employees was failure to pay the full cash wage entitlement. Cash wages were regularly withheld for years or never paid. A Western Australian government inquiry found the government knew about and condoned this (Skyring & Aboriginal Legal Service of Western Australia, 2006). Extant research indicates this occurred throughout Australia with the knowledge of all governments (Kidd, 2007). In the words of Indigenous worker Marjorie Woodrow who lived in a remote location on a cattle property:

Our money was paid into the government. We never saw no money, any money. We never even saw pocket money. It is in our files that we were paid pocket money to spend. I was 136 miles out of town. How could you have pocket money to spend when you were that far out, for 2½ years on a property (Woodrow & Decker, 2006)?

Workers could be short-changed, not given cash owed, or paid in supplies rather than cash (Franks, 2006). Some employers gave their Indigenous employees credits to a local store in lieu of cash wages. Indigenous workers then went to the store and bought supplies against their store credit. Workers did not see the accounting records for this system so did not know whether their spending was within or exceeded their store credit limit (Kidd, 2007). Generally, cash wages were so low that workers became in debt to the store with the level of interest on the debt being determined by the store owner (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Workers could remain permanently in debt or be forced to work overtime without pay in exchange for their employer compensating the store,

but even those who worked additional hours without pay remained in debt, however frugally they lived (Woodrow & Decker, 2006). Kidd (2006) found that Indigenous workers were paid less than their white counterparts, did more menial tasks and provided a cheap labour source so employers had a vested interest in Indigenous workers remaining in debt. Indigenous workers could work more unpaid than paid hours per week (Kidd, 2007). In 1945, the Queensland government mandated that wives of Indigenous pastoral workers were to work 12 hours per week without payment (Kidd, 2007). Government control over Indigenous workers, their wages and their families was absolute.

Governments regularly imposed temporary levies on the cash component of Indigenous wages (Brennan, 2006). We could find no legislation authorising these levies. They were generally described as being for some type of Indigenous welfare fund (Brennan, 2006; Hartland et al., 2009). In 1957, the Queensland government levied a tax of 2 shillings per week on all Indigenous workers to pay for the Cairns Aerial Ambulance. Labelled as a “voluntary” contribution, it was compulsorily deducted from the pocket money of Indigenous workers even though most were ineligible to use the Cairns Aerial Ambulance. The tax continued until 1966, yielding approximately \$35,000 per annum (Kidd, 2007). This amount is stated in 1966 dollars. Using the Reserve bank of Australia inflation calculator, when adjusted to 2016 Australian dollars using share of GDP, this amounts translates to \$2,315,000 per annum.

There were frequent abuses and maladministration of the component of wages held in government trust accounts. Before the 1930s, individual trust accounts existed for each worker, held by local banks. Local protection boards appointed a controller to manage these accounts who was usually a police officer or local government official (Queensland Public Interest Law Clearing House Incorporated, 2006). Local controllers were paid (Government of Victoria, 2009). There were no Indigenous controllers (Franks, 2006). Local controllers did not receive any training in financial management nor were they briefed about their legal responsibilities as agents of the trustee (Queensland Public Interest Law Clearing House Incorporated, 2006). While legislation allowed reasonable costs for management to be deducted from trust accounts, this was done without knowledge of the Indigenous wage-earners (Gray & Casten Centre for Human Rights Law, 2006). Failing to notify Indigenous trust account holders of transactions involving their accounts was a breach of the protection acts (Queensland Department of Health and Home Affairs, 1945; Queensland Public Interest Law Clearing House Incorporated, 2006). Although records are unclear, it appears that sometimes, protection boards determined local controllers’ fees but frequently, local controllers determined their own fees (Brennan, 2006). Anecdotal evidence from Indigenous workers suggests fraud by controllers was widespread. Indigenous testimonies to government inquiries report that police officers had new cars and other new items within a year of becoming local controllers, the inference being that they were taking money illegally from Indigenous trust accounts (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Misuse of funds was so common that in Queensland, over half of the Indigenous wages in trust funds in local banks was taken illegally by local controllers for their own use (Kidd, 2006).

Indigenous workers could neither deposit to, nor withdraw from, their trust accounts. Local controllers approved and made all transactions. Controllers kept a separate ledger card for each account showing deposits, withdrawals and the account balance (Austin, 1992; Butler, 2006). There is no evidence that ledger cards were reconciled with bank statements (Kidd, 2006). Without reconciliations, there was increased opportunity for controllers to make fraudulent withdrawals or take unconscionable fees for managing the Indigenous accounts. Monthly summaries listing account names and balances were prepared by controllers and submitted to local protection boards. Protection boards submitted annual summaries to Regional Controllers. Cumulative totals were then submitted to the Controller of Aboriginal Affairs. There is no evidence that protection boards checked the list of account balances they received each month against either ledger cards or bank statements. There is no evidence of department officials checking totals submitted to them (Kidd, 2009). These totals were not reported to Parliament even though this was required under government trust management regulations (Gray, 2008).

Contemporary government inquiries indicate that protection boards knew of the frauds but rarely instigated corrective action (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Despite legislative requirements, local controllers' records were rarely audited. Archival evidence suggests that in the 1930s, the Queensland government rejected audits as too costly even though government officials knew fraud by local controllers and protection boards was rife (Kidd, 2006). It is unclear from documentary evidence if, or when, this view changed (Queensland Government, 2010).

Between 1938 and 1940 all jurisdictions introduced centralised systems to manage Indigenous trust money. Individual bank accounts were consolidated in local banks, or transferred into accounts held in capital cities. Indigenous wage-earners were not informed of this change (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Local controllers continued to keep individual ledger cards so from the perspective of local controllers and Indigenous workers, the system seemed unchanged. With account centralisation, local protection boards no longer received monthly balances or forwarded annual details to State controllers. Instead, government departments managing Indigenous affairs used the bank account balance, with no additional checks, as the correct balance of Indigenous trust money (Standing Committee on Legal and Constitutional Affairs (Senate), 2006), which lessened the probability that the misuse of trust money by local controllers would be detected and meant that the integrity of the system depended on the honesty of local financial controllers (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Although administratively expedient, centralisation did not serve the interest of the Indigenous population. In Queensland, the system of local financial controllers was also centralised. All financial controllers were located in the capital city of Brisbane. Simultaneously, over 4000 trust accounts were consolidated and transferred to Brisbane. As with all changes, Indigenous wage-owners were not informed. To access money, Indigenous wage-earners had to travel to a financial controller in Brisbane and request a withdrawal. This process presented numerous challenges. A micro-history from Palm Island provides an example of some of the challenges.

Palm Island, also called Bwgoolman, is 724 miles (or 1170 kilometres) from Brisbane, off the Queensland coast, in the Great Barrier Reef. As with other parts of Australia, the local protection board allocated work to the Indigenous population of Palm Island. Men were sent to work on remote cattle properties on mainland Queensland. Before centralisation of trust accounts, workers on leave had to seek permission from their local financial controller if they wanted money from the trust account. There are many recorded instances of the workers being refused permission to travel home when on leave which prevented them accessing money. When bank accounts were centralised and access required authorisation from a controller located in Brisbane, records indicate that local protection boards invariably denied a request to travel to Brisbane. The most common reason for refusing a travel request was that, at the time of making the request, the Indigenous worker did not have sufficient cash for the return trip to Palm Island (Queensland Government, 2010) even though the worker would have cash for the return trip after the withdrawal. It was a breach of the protection acts to deny Indigenous wage-earners access to their trust money. The legislation gave Indigenous workers no legal recourse.

Even though trust money was the property of Indigenous workers, all jurisdictions gave local controllers the power to decide whether Indigenous workers would be permitted access to their own money ("Aboriginals Ordinance (Clth)," 1918; Queensland Government, 2010). When someone wanted a withdrawal from their account, controllers assessed capacity to manage money. Figure 4 is an example of a form completed by a controller assessing capacity. There is no evidence of financial controllers receiving any training or guidance on how to make this assessment (Standing Committee on Legal and Constitutional Affairs (Senate), 2006).

Report on Application by Half-caste for Exemption from the Provisions of the Aboriginal Protection and Restriction of Sale of Opium Acts.

QUESTIONS.	ANSWERS.
Name of Applicant	Alf Mc'Carthy!
Sex	Male.
Age	21 years last April.
Is he (or she) intelligent enough to protect himself in business dealings ?	Yes.
Is he (or she) thrifty, and does he (or she) understand the value of money ?	Yes.
What amount has he (or she) to credit in the Savings Bank ?	£34-16-1.

Figure 4: Form completed by local controller assessing Indigenous capacity. The controller would only withdraw money if he made a favourable capacity assessment (Korff, 2012).

Based on the controller's assessment, permission could be refused ("Aborigines Protection Act (NSW)," 1909; Brennan, 2006; Healey et al., 2006; "Northern Territory Aborigines Act (SA)," 1910; Queensland Government, 2010; Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Thus, local controllers whose financial competence was not assessed before appointment were assessing the financial competence of others. Indigenous workers were often asked to place a thumb-print or cross on the assessment form rather than signing, then lack of a written signature became legally binding proof of financial incapacity (Brennan, 2006; Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Instead of using incapacity as a trigger for more careful and thorough management of Indigenous financial affairs or to educate the Indigenous population, it served to distance Indigenous workers from control over their financial affairs. Controllers took advantage of the high level of illiteracy and innumeracy in the Indigenous population. In the words of Indigenous Australian Arnold Franks:

If you could not read too well and you had to sign a paper over for £1,000, you needed to sneak someone in with you, some young fella [sic] who could read a bit, or you could come out with 10/-. If you are like me, with no schooling, you do not know (to check you were not being defrauded) (Franks, 2006).

The testimony of Indigenous Australian, Yvonne Butler, is indicative of the blatant misuse of trust money. Workers were often employed in locations where access to their money was impossible (Kidd, 2007). Butler's father was forcibly removed from home and sent to work on a cattle station in a remote location. He was allowed to go home two days each year to see his family. Such a scenario was not unusual (Kidd, 2006). Butler's father could only access his bank account through the local controller near his home. He could not authorise his family to access the account because legislation gave access only to the person who had earned the money. When he returned home, there was a two mile (3.2 kilometres) walk to reach the local courthouse to request money from the local controller. According to Butler (2006, p. 1):

On 15 November 1955 my father had supposedly withdrawn seven times in that one day. That is unbelievable because any Aboriginal person that lived under that protection act was lucky enough to get one withdrawal. The first entry was for £4 11/-. Then the withdrawals were for £3 6/-, £13 10/- 3d and £5 11/-. The last withdrawal on that day was for £25 8/- 6d. That was a lot of money in those days. I even saw a withdrawal for £91. My sisters' provident fund accounts - they were 12 and 13 years old - had withdrawals of £6 15/-.

Although the controller's unauthorised transactions were illegal, he was never sanctioned and the stolen amounts were not reimbursed. Yvonne Butler was later removed from her family and taken to a city hospital, suffering from malnutrition. Her mother, who worked ten hours a day to feed her family, did not have enough money to travel to the hospital to visit her daughter and was not allowed to access money from her husband's account because the Indigenous population was not permitted to hold joint bank accounts. Before her hospitalisation, Yvonne Butler and her sisters had unpicked threads from

their dresses to make fishing lines in an attempt to catch fish for food. Many other Indigenous families have similar stories of extreme hardship because they were denied access to the money held in trust on their behalf (Kidd, 2007). A 1923 Queensland Public Service report indicated that approximately half of all transactions were falsified yet no action has ever been taken (Gray & Casten Centre for Human Rights Law, 2006). Although the 1923 report found that the lack of internal controls contributed to the large volume of falsified transactions, no controls were introduced and fraud continued unabated (Gray & Casten Centre for Human Rights Law, 2006).

Trust money abuses were not confined to private sector employers. There are recorded irregularities concerning money placed in trust for Indigenous wage-earners in government employment. Indigenous Australian and Olympic gold medallist in athletics, Cathy Freeman, uncovered a history of financial and social abuses against members of her family when researching her genealogy for popular television series *Who do you think you are?* Her great-grandfather was in the Army. He had been allowed to serve in the First World War only because he had a European parent, which meant he was considered non-Indigenous for military enlistment. However, he was considered Indigenous by his local protection board so his wages were controlled under the protection acts. At law, as a serving member of the Army, his wages should have been divided between money given to him as cash in hand and money placed in a government trust account for his family. Freeman discovered that, as an Indigenous person, her grandfather's pay was split between cash wages and an amount held in trust. The trust money was never received by his family, causing considerable hardship. Freeman discovered the sequestered pay was termed "settlement tax" and her family was told it covered food rations, although they were never given food rations and provided their own food throughout the war (Manning, 2008). It is ironic that Freeman's great-grandfather could risk death serving his country during wartime but his country could not serve him and his family by according them basic rights available to non-Indigenous Australians. Indigenous testimony to government inquiries suggests that Indigenous wage-earners were unaware that governments illegally used trust money and the interest earned from that money (Standing Committee on Legal and Constitutional Affairs (Senate), 2006) but it is difficult to follow the financial trail in this area: many records were never prepared (Greer, 2006).

Where accounting records do exist, there are often glaring contradictions. The 1990 balance of a Queensland welfare fund, comprised exclusively of trust money that had been transferred in breach of legislation, varies from \$2.6 million to zero dollars, depending which records are accessed (Queensland Government, 2010). All governments treated trust money as a fund available for use as they pleased, frequently transferring it between accounts without explanation (Kidd, 2006). From 1925 to 1935, the Queensland Government used Indigenous wage money to reduce its budget deficit. From 1925 to 1945, varying amounts were transferred into an Aboriginal Protection of Property Account. Fifty per cent of this account was used for the general operations of government including establishing and running a sawmill neither owned by nor employing Indigenous Australians (Kidd, 2006). It is impossible to trace the remaining money because there is no documentary trail. Abuses went unchecked because, for a period of almost fifty years, trust fund accounts were not audited despite the legislative requirement of an annual audit (Queensland Government, 2010).

All jurisdictions used language that obfuscated: governments described their transfers of Indigenous trust money as being for wages, purchase of stores and relief of natives. Although terminology was used to suggest the money was applied to Indigenous welfare, any use by government of this money was illegal. In reality, the trust money was used to lower government budget deficits (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Trust money was regularly transferred into accounts specified as being for Indigenous welfare, emergency relief or maintenance of property. Queensland regularly transferred money into an Aborigines' Welfare Fund stated to be for "Christmas cheer" for those living on Indigenous settlements, even though no money was spent in this way (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). All jurisdictions appear to have maintained an equivalent fund with up to 10% of Indigenous wages transferred to it without the knowledge or consent of Indigenous owners.

Throughout Australia, trust money was used to pay the cost of removing Indigenous families without their consent to government-designated Indigenous settlements, and removing Indigenous children from their parents to institutional care or foster homes where they would be taught to "be white" (National Inquiry into the separation of Aboriginal and Torres Strait Islander children from their families, 1997; Uniting Church in Australia, 2010). This practice continued until 1966. The financial trail of these money movements is obscure and incomplete.

In this section, the State of Queensland may appear to have been singled out. This is not our intention: the abuses occurred throughout Australia. Queensland has only featured in the examples because it is the only government with any semblance of accounting records on the management of Indigenous wages. Government inquiries have found that in most cases, there are no records and in some cases, governments have refused to disclose whether records exist or produce them to facilitate the inquiry, even though it has been instigated by that government (Standing Committee on Legal and Constitutional Affairs (Senate), 2006). Despite the prevalence of illegality and maladministration, we do not suggest that everyone connected with the financial management of Indigenous wages was corrupt. We do not suggest that all Indigenous money was mismanaged or dealt with fraudulently, or that there was a total failure to audit. There are recorded instances of protection board officers who sought to alleviate the wrongs perpetrated against Indigenous communities but their concerns were ignored by government (Jebb, 2002). Some trust account audits were conducted, albeit on an irregular basis and varying in audit scope: in the *Queensland Audit Report 1964-65*, the Auditor-General noted that the lack of supervision over trust account transfers and pocket money payments (State of Queensland, 1964-65). Similar concerns had been raised irregularly since at least 1900 but ignored (Beattie, 2002). All audit findings have been preserved and indicate that action has never been taken in response to adverse audit findings concerning the management of Indigenous wages (Kidd, 2007). In addition, there is no recorded instance of the known misuse of funds triggering an investigation, nor is there any known instance of a fraud being fully investigated (Brennan, 2006).

Despite evidence of isolated attempts for proper management of Indigenous wages, overall, the management of Indigenous wages illustrates a failure of accounting mechanisms of such proportion

that this failure has featured in every State and Federal government inquiry into stolen wages. In the following section, we consider how this case study enhances our understanding of the nexus between accounting and stigma.

Conclusion

Choudhury (1988, p. 550) discusses the importance of focusing on the areas where we expect to find accounting but instead, find negative spaces, stating that “the aim of knowledge is not only to systemize that which exists but to rationalize that which does not”. Accounting for stolen wages is an example of negative space where accounting functions were not performed, or not performed as we might expect. In an organisational context, Choudhury (1988) described a situation where accounting controls are in place but are not followed, creating negative space. The protection acts did not create a negative space. They contained a detailed regulatory framework for the recording, reporting, communicating and auditing of financial information. It was the failure to implement the regulatory framework that created a negative space.

From a contemporary perspective, it is difficult to understand how successive governments of varying political persuasion, in jurisdictions throughout Australia, could disregard legislatively-mandated accounting practices over a period of 75 years. We should qualify this comment: we do not suggest that there was a *complete* failure of accounting mechanisms. However, government inquiries have identified a systematic failure of a magnitude that impacted directly on the Indigenous population by contributing to denying them access to money lawfully earned and ignoring, or condoning, maladministration and fraud at all levels of the system established to manage Indigenous workers and their wages (Government of Victoria, 2009; Standing Committee on Legal and Constitutional Affairs (Senate), 2006).

If the immorality of this failure is put aside “to rationalize that which is not” (Choudhury, 1988, p. 550), these accounting failures illustrate the complex, and often symbiotic, relationship between accounting and stigma. We do not suggest that accounting failures *caused* the stigmatisation of Australia’s Indigenous population or Indigenous poverty. However, in the social climate of deeply entrenched and ongoing stigmatisation of the Indigenous population, the failure to meet legislatively mandated accounting requirements appears to have been largely ignored or condoned.

The adverse impacts of past impoverishment continue to be felt in Indigenous communities throughout Australia (Clark, 2000). If the accounting requirements of the protection acts had been followed, the Indigenous population would not have suffered financial hardship to the same degree. They would still have been economically vulnerable, because Indigenous workers were paid less than non-Indigenous workers, had no choice of employment and rarely had the schooling needed for higher paying jobs. However, financial maladministration and fraud would not have been factors contributing to Indigenous poverty.

Thus, accounting failure supported, and contributed to, Indigenous poverty and its visible signs, such as children suffering malnutrition and makeshift shelters for homes (Cass, 1985; Howard, 1982). The visible signs of poverty provided a justification for ongoing Indigenous control, euphemistically termed “protection” (Elder, 2003). The failure of accounting mechanisms, by exacerbating Indigenous poverty, contributed to the economic and social gap between the Indigenous and non-Indigenous “white” population, and the visible signs of this gap, occasioned by Indigenous poverty, reinforced that the Indigenous population was the Other in a society where non-Indigenous interests determined power structures and constructions of normal and acceptable within Australian society (Lattas, 1997).

Indigenous Australians were not stigmatised for their poverty *per se* but for being the Other (Paradies, 2005; Rowley, 1971). However, poverty forced the Indigenous population to live in circumstances that supported the negative stereotype of, and confirmed racist beliefs about, the Indigenous population (Augoustinos, Ahrens, & Innes, 1994), reinforcing that stigmatisation of the Indigenous population was acceptable. Indigenous stigmatisation continues in Australia: societal stigma necessitates a shift in thinking that occurs slowly over many generations (Padilla & Perez, 2003).

Extant research on the nexus between accounting and stigma has considered examples where accounting is present (Miley & Read, 2016; Ó hÓgartaigh et al., 2012; Walker, 2008), but our research suggests that examining accounting absence can also enhance our understanding of the complex relationship between accounting and stigma. Though accounting failure caused circumstances that supported the ongoing stigmatisation of the Indigenous population, the stigma would not have ended from the simple expedient of an accounting presence in the management of stolen wages because the stigma was grounded in entrenched social factors (Elkin, 1964), not accounting failure. Accounting failure was not only a contributing factor: it was also a symptom of Indigenous stigmatisation.

Accounting failure in regard to Indigenous wages must be understood as embedded in a larger complex of exclusion and harm towards the Indigenous population. By locating accounting within this broader social context, we do not attribute less power to accounting than has been recognised in other research (Riccaboni, Giovannoni, Giorgi, & Moscadelli, 2006). We merely acknowledge that accounting can operate as part of a complex, stigmatising power dynamic. As with all power dynamics, it is fluid and changeable, as shown by examples where the integration of Indigenous peoples has led to cultural assimilation and self-determination (Chew & Greer, 1997) rather than continuing cycles of extreme poverty and abuse.

The prevailing non-Indigenous “white” view throughout the period covered by this research was that Indigenous Australians were intractable, would never improve in response to white “protection” and that money spent on their welfare was wasted money (Australian Human Rights Commission, 2007). There continues to be a view in Australia that Indigenous Australians are irredeemable and money spent on them is money wasted, and this view continues to lead to Indigenous Australians being blamed for their circumstances and stigmatised (Choo, 1990; A. Pedersen, Beven, Walker, & Griffiths, 2004; A. Pedersen, Dudgeon, Watt, & Griffiths, 2006). By constructing Indigenous Australians as at fault for their circumstances, white Australia can more easily continue a discriminatory rhetoric towards the

Indigenous population. For Indigenous Australians, capitalism has been totalitarianism: even the reclassification of wages as welfare money (Kidd, 2006) supported a racist rhetoric, hiding the insidious controls that brought Indigenous people into the capitalist machine.

Falk (2001) identified two types of stigma. Existential stigma refers to exclusion of people because of conditions they have not chosen, such as ethnicity, age or gender. Achieved stigma covers situations when people have contributed in some way to their own exclusion, such as exclusion due to criminal conviction or intentional anti-social behaviour. The Indigenous population suffered existential stigma due to race and because of, *inter alia*, accounting failure, an appearance of financial incompetence was constructed that led to achieved stigma. Accounting failure contributed to the permanent denial to Indigenous workers of their full wage payment yet until the 1970s, these failures remained hidden. What was visible was a population segment who appeared to be earning money and receiving government welfare but continued to live in abject poverty.

In the case of stolen wages, accounting failure was not absolute but with inadequate records, it is difficult to assess accurately the magnitude of that failure. That the failure was not absolute suggests that accounting presence and accounting absence may be at opposite ends of a spectrum rather than in a dichotomous relationship, suggested in extant research (Catasús, 2008; Choudhury, 1988) and if so, it may complicate in future research the process of trying to un-parcel the relationship between accounting and stigma. Irrespective of government intent, restricting the flow of money is a savage control in a capitalist society where money is a critical medium of exchange and essential for living.

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¹ Stockmen are men who work caring for cattle on a large pastoral property-holding, known in Australian vernacular as a "property" or "station". The American equivalent of the stockman is the cowboy and the equivalent to the property is the ranch.

² Nugget is the brandname of a well-known shoe polish.