

Revisiting accounting's role in past injustice: Income management and the case of Aboriginal apprenticeship programs in NSW

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Abstract

Purpose

The purpose of this Australian case study is to examine how accounting was used to facilitate the indenture of Aboriginal children under government negotiated labour contracts in NSW during the period 1883 – 1950.

Design/methodology/approach

This is an historical paper which draws on a combination of archival records and secondary sources. The paper applies a governmentality approach and extends this perspective to highlight the salient role of pastoral power in administrative sites of governance.

Findings

The case study of the Aboriginal apprenticeship programs provides a history of the present which narrates an uneasy history of the relationship between accounting and calculative technologies and the government of Aboriginal peoples.

Originality/value

The usual limitations related to historical and case study research apply to this paper.

Keywords

Aboriginal apprenticeship program; income management; accounting history; governmentality; pastoral power

Article Classification

Research paper

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