

Paper#: K038

Accountability Failures in an *iTaukei* corporation: The case for a Fiji provincial company

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ABSTRACT

Purpose - The purpose of this study is to obtain insights into the systems of accountability in a company set up by the Lau provincial council in Fiji. It is the only company set up by any of the fourteen provincial councils in Fiji to be consistently profitable.

Design/methodology/approach – The paper explicates the system of accountability by case studying a Fiji provincial company. An in-depth case study was undertaken on the Lau provincial company, in order to analyse its system of accountability.

Findings - The study provides insights into the systems of accountability practised by the Lau provincial company and provided to the grassroots provincial population. Analysis of the entity studied revealed accountability has been influenced by the power distance in society, high levels of trust placed on those in authority, the culture of respect and silence, and the lack of attention to detail and planning. This has resulted in weak accountabilities being provided to the provincial population and hence, the need to consider exploring ‘intelligent’ forms of accountability (Roberts, 2009) for the provincial population.

Originality/value – This paper makes reference to Gelfand *et al.* (2004), in which they develop a framework to analyse accountability in a cultural context. This study is the first to employ their framework in a society from an emerging economy, with a culture significantly different from that found in western developed economies where the bulk of research on issues of accountability has been undertaken. Contexts in which accountability is discharged, which Gelfand *et al.* acknowledge may exist, but do not explore are identified.

Keywords Accountability, Fiji, Lau province, Lau Provincial Company