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Abstract

The current study starts from the premise that accounting techniques and calculations have been, and continue to be, implicated in the colonization and genocide of Canada’s First Nations. Relying upon previous literatures concerned with governmentality, colonialism and genocide, I propose that accounting techniques helped to translate (neo)-colonial policies into practice with (un)-intended genocidal outcomes. Through an examination of historical examples, the analyses highlight how accounting techniques helped to translate policies of conquest, annihilation, containment and assimilation into practice, with the resultant outcomes of reproductive genocide, cultural genocide and ecocide.
While it is arguable that the worst of the genocidal programs directed against Native North Americans had ended by the twentieth century, it seems undeniable that several continue into the present (Churchill, 1994, p. 38).

Within the accounting literature there has been stubborn resistance to recognizing the role(s) played by accounting techniques and calculations in the subjectification of indigenous peoples. In some cases this resistance has been explicit, with researchers asserting the neutrality of accounting. Solomons (1991, p. 287), for example, states that it would be “farfetched” to link accounting to the practices of colonization and de-colonization. However, in other cases this resistance is more subtle and takes the form of avoidance. While “progressive” researchers might acknowledge the roles played by accounting in organizations and society, analysis of the interrelationships between accounting and (neo-)colonialism is either ignored or is limited to the study of these relationships in distant countries (cf Tinker 1980; Neu & Taylor 1996). While the intent of these progressive research strategies might be laudable, one of the unintended consequences is a failure to acknowledge and make visible the continued role that accounting plays in the subjectification of indigenous peoples in core countries.

The current study starts from the premise that accounting techniques and calculations have been, and continue to be, implicated in the colonization and genocide of Canada’s First Nations. My argument is that accounting and accountability mechanisms helped colonial powers translate colonial objectives into practice.
Furthermore, while not all of these translations had genocide as a consequence, in a number of instances genocide was associated with the deployment of accounting and accountability mechanisms. In the remainder of this study, I will attempt to theorize the location of accounting and accountability mechanisms within the processes of colonization, and also provide examples of instances where the use of accounting and accountability techniques were associated with genocidal outcomes.

The following analysis starts from three disparate literatures. Work on governmentality (Foucault 1991; Miller & Rose 1990, 1995) provides a vocabulary for thinking about the ways in which accounting functions as a “technology of government”. This notion of governmentality is useful, especially if one conceptualizes governmentality not as an overarching theory but as a “field of investigation” (Miller & Rose 1995, p. 591), since it allows one to consider how accounting techniques have been used within the field of settler-indigenous peoples relations. Prior work on post-colonial theory and imperialism provides a vocabulary for considering the roles played by both the “hardwares” (ie. military technology) and the “softwares” (ie. accounting techniques) of colonialism/imperialism (Headrick 1981, 1988; Said 1979; 1993). Likewise, work on genocide (Kuper 1981; Horowitz 1982; Wallimann & Dobkowski 1987; Andreopoulus 1994) provides a slightly different, but complementary, vocabulary to that of the literature on colonialism, a vocabulary which helps us to talk about the effects of certain colonial policies and to discuss the roles played by accounting in translating colonial policies into practice. In these ways, the literatures on colonialism and genocide provide a way of
contextualizing the application of accounting techniques of government.

I view this study as making two important contributions. First, statements that it is farfetched to implicate accounting in the processes of colonialism are, in part, a reflection of the paucity of prior studies examining the intersection of accounting techniques and colonialism. Thus the current study, by tracing the linkages between accounting techniques and the pattern of government activities directed toward indigenous peoples, makes visible the roles played by accounting in the maintenance of colonialism. Perhaps more importantly, the current study contributes to our understanding of current-day struggles between governments and indigenous peoples. In Canada, the last two decades have witnessed violent confrontations between the military/police and indigenous peoples at Oka, Ipperwash and Gustafsen Lake, confrontations in which both indigenous peoples and members of the military/police have been killed. These confrontations have been followed by the inevitable government Royal Commission (Royal Commission 1996) studying the causes of the disputes, resulting in a series of recommendations which have been mostly ignored by the government. Meanwhile the popular press and extremist political parties continue to decry the “special deal” being received by indigenous peoples, the amount of charity being provided by the federal government, the apparent corruption amongst indigenous leaders and the lack of accountability to the Canadian public (cf Reform Party, 1997a, 1997b). Within this political context, the current study makes visible the manner in which accounting functioned as a technology of control thereby challenging status quo histories which depict the federal government as a benevolent patriarch overseeing the
affairs of its indigenous children.

Conceptual Tools

Before turning to the vocabularies themselves, it is useful to provide a working definition of the notion of accounting. I am using the term accounting to refer to numerical, monetarized calculations and techniques (cf. Miller & Napier 1993, p. 632) which mediate the relations between individuals, groups, and institutions as well as the accountability relationships that result from these social relations. This definition acknowledges the distributive role played by accounting techniques in that these techniques mediate relations by measuring and rationalizing power relationships (Tinker 1980). This definition also recognizes that by using such numerical techniques it is possible to “incite” action through the construction of incentive schemes and funding relations which encourage action at a distance (Preston et al. 1997). And through its re-presentational abilities, accounting techniques bring home distant knowledges to centres of calculation (Miller and Rose 1990) and have ideological effects (Eagleton 1991, p. 194) which often serve to rationalize unequal social relationships (Lehman & Tinker 1987).

This working definition doesn’t disagree with the notion that accounting is the “identification, measurement, and communication of financial information about economic entities to interested persons” (Kieso et al. 1991, p. 2). Rather it emphasizes the broader nature and functioning of accounting techniques and
calculations (cf Burchell et al. 1980), acknowledging that what counts as accounting is historically contingent. For example, Miller and Napier argue that it is important to: “avoid an a priori limiting of the field of study to accounting as it currently exists, or to a particular accounting technique such as double-entry booking.” They continue on to state that:

We need to give a history to disparate and variable devices, without submerging or marginalizing them in an unbroken teleological narrative that begins with the `invention’ of double-entry bookkeeping and ends at a particular locale in the Anglo-Saxon present (p. 633).

The subsequent discussion of conceptual tools and the analysis itself elaborates on this working definition by highlighting the ways in which colonial powers systematically manipulated the funding components and accountability components of a funding relationship in the attempt to encourage action at a distance.

The notion of governmentality has intrigued accounting scholars of late. Starting from the work of Foucault (1991), a number of studies have attempted to understand the ways in which accounting contributes to governance from a distance (cf Miller & Rose 1990; Burchell et al. 1991; Power 1994; Preston et al. 1997). Through the examination of diverse sites such as the introduction of discounted cash flow analysis (Miller & Rose 1990), the practice of auditing (Power 1994), and the use of DRG costing in healthcare (Preston et al. 1997), researchers have attempted to elucidate the governance function of accounting. Although this prior work doesn’t explicitly consider government-indigenous people relations, it does make visible the linkages between accounting and societal governance.
Government, according to Foucault (1991, p. 102), refers to the general and specific “ensemble of institutions, calculations and tactics” deployed to arrange things in such a way that certain ends are achieved. Instead of concentrating on a single mode of control exercised by and through the state, this notion of government draws attention “to the diversity of forces and groups, that have, in heterogeneous ways, sought to regulate the lives of individuals” (Miller & Rose 1990, p. 3). As Miller and Rose (1990, p. 3) go on to state, this notion makes visible the diversity of knowledges necessary to render certain domains amenable to intervention. While Miller and Rose define governmentality as being concerned with individuals, Foucault’s (1991) original formulation emphasized the manner in which these techniques were directed at specific populations.

Central to this notion of governmentality, is an emphasis on the ways in which 

\textit{technologies of government} facilitate action at a distance:

We use the term ‘technologies’ to suggest a particular approach to the analysis of the activity of ruling, one which pays great attention to the actual mechanisms through which authorities of various sorts have sought to shape, normalize and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable (Miller & Rose 1990, p. 8).

It is through mundane and indirect mechanisms such as accounting that problems are re-presented and solutions are framed (cf Preston et al. 1997, p. 153). Techniques such as accounting enable knowledges of distant locales to be mobilized and brought home to centres of calculation (Miller & Rose 1990, p. 9). Much like a geographical map, accounting calculations construct a certain image of distant domains thereby
framing possible interventions. And as prior work notes, the character of these interventions is both regulative and distributive in that the policies/objectives which are operationalized by techniques such as accounting not only regulate the actions of individuals/groups but also (re-)distribute societal wealth (Preston et al. 1997, p. 150).

One way of understanding technologies of government within the domain of settler-indigenous people relations is to view these techniques as part of an ongoing process of colonialism/imperialism. Following from Said (1993, p. 8), imperialism “means the practice, the theory, and the attitudes of a dominating metropolitan centre ruling a distant territory” and “colonialism, which is almost always a consequence of imperialism, is the implanting of settlements on a distant territory”. As Said goes on to note, imperialism/colonialism should be viewed as a set of processes and practices that make it possible for the colonizers to continue to dominate both the colonized territory and its inhabitants. 

The notion of colonialism put forth by Said (1993) is useful to the current study because it draws attention to the processes and practices that sustain domination. For Said, these practices include not only material practices but also their “ideological effects” (cf Eagleton 1991, p. 194):

Neither imperialism nor colonialism is a simple act of accumulation and acquisition. Both are supported and perhaps even impelled by impressive ideological formations that include notions that certain territories and people require and beseech domination, as well as forms of knowledge affiliated with domination; the vocabulary of classic nineteenth-century imperial culture is plentiful with such words and concepts as ‘inferior’, or ‘subject races’, ‘subordinate peoples’, ‘dependency’, ‘expansion’ and ‘authority’ (1993, p. 8).
As the subsequent analysis argues, techniques of government such as accounting are salient to the act of colonization both as a practice in and of itself and as a practise that has ideological effects consistent with the objectives of colonialism.

The preceding paragraph distinguishes between material practices and their ideological effects. It is also useful to distinguish between the “hardwares” and “softwares” of imperialism (cf Headrick 1981, 1988). Headrick (1981) proposes that the adoption of new technologies for military purposes provided the means—or hardware— for imperialism. The development of steam gunboats along with breech-loading and repeat-firing guns (p.42, 115); the identification of quinine as a protection against malaria (p. 73); the development of steamships, railways and communication cables all contributed to the colonization of distant territories and peoples. Paralleling these developments was the development of what Bell et al. (1995, p. 2) refer to as the software of imperialism. Disciplinary knowledges such as accounting, geography and medicine complemented these hardwares, making it possible to govern from a distance.

At first glance, the dichotomy between hardwares and softwares allows us to distinguish between colonization achieved by force and colonization achieved by other means. However, this distinction dissolves when one examines Headrick’s list of hardware— included on this list are items such as submarine telegraph cables and on-land telegraph lines (1988, p. 97). As his discussion of these technologies indicates, these hardwares, which bound the empire together, were important to the colonial project yet did not directly involve the use of force against colonized peoples:

Stronger than death-dealing war-ships, stronger than the might of devoted legions, stronger than wealth and genius of administration, stronger even than
the unswerving justice of Queen Victoria’s rule, are the scraps of paper that are borne over the seas, and the two or three slender wires that connect the scattered parts of her realm (Heaton 1887-88, p. 172 quoted in Headrick 1988, p. 98).

On the other hand, successful use of techniques of government often depend on the presence of force in the background. Fanon, for example, notes that force is part of the history of colonial relations and forms the backdrop for current colonial relations (1963, p. 38). That this “implication of force” is present in the Canadian context is made clear by a Canadian journalist, Barbara Amiel, talking about the Oka stand-off between the military and Mohawk peoples:

> It seems to me that a really strong show of force is the only way to keep the casualties down to a minimum... Perhaps at long last, we will bite the bullet and understand that the gun barrel created this country and that once more it will have to be used if Canada is to remain our home and native land (quoted in Barlow & Winter 1997).

Thus instead of using the notions of hardwares and softwares as a shorthand for the presence or absence of techniques of force, it is more useful to add a further distinction between techniques which facilitate the use of force (ie. military hardware) and those techniques which are premised on the use of force (ie. communications networks, accounting techniques etc).

The preceding proposes that the practices and processes of colonization can be viewed as having three dimensions: material practices versus the ideological effects of certain practices, hardwares versus softwares, and techniques which facilitate force versus those that are premised on force. Although the boundaries between the dimensions are certainly fuzzy and permeable, these dimensions provide us with a
starting point for locating accounting and accountability techniques.

A review of prior research suggests that accounting techniques should be viewed as a type of software which is premised on force and which operates as both a set of material practices and as a set of ideological effects which function to sustain colonialism. Information constructed by the application of accounting techniques provides a necessary knowledge for control at a distance. As Said (1979, p. 36) comments, “knowledge gives power, more power requires more knowledge, and so on in an increasingly profitable dialectic of information and control.” And that this knowledge was often accounting based is made explicit by Sweetman (1984, p. 3) when he talks about the roles played by accounting within the military administrative system of the early 1800’s and by Neu (1999) who traces the roles played by accounting in the governance of empire during the 1800’s.

If accounting techniques were/are intertwined within the military apparatuses that sustain colonialism, the ideological effect of accounting practices often reinforces colonial relations of domination. For example, Tinker (1980) demonstrates the way in which accounting simultaneously reflects colonial relations of domination and justifies these unequal relations. Likewise Neu and Taylor (1996, p. 452) illustrate how accounting calculations support a politics of the status quo by “effacing the underlying exploitative relations of apartheid along with the interests” underlying apartheid. In both of these studies, there is a recognition of the ways in which accounting techniques “echo, enlist, and harmonize with” (Lehman & Tinker 1987) colonialist discourses and, hence, are part of the “impressive ideological formation” supporting colonialism
that Said (1993, p. 8) talks about.

At this point, it is useful to return to notion of accounting as a technology of government to reiterate how these two vocabularies complement each other.

“Accounting as a technology of government” draws attention to the ways knowledges of distant locales are mobilized and brought home to centres of calculation. It also makes it explicit that these techniques have certain populations as their target (cf Foucault 1991, p. 92), and that the objective of such techniques is both regulative and distributive. The vocabulary of colonialism, meanwhile, adds a degree of specificity to this discussion by identifying the purpose of such techniques as being the maintenance of colonial relations of domination. Furthermore, prior work in the area of colonialism help us to situate accounting techniques within the matrix of techniques used to sustain colonial relations. In this way, the two vocabularies complement each other by joining together a micro consideration of technique with a macro framing of context.

Indeed, Miller and Rose (1990, p. 9) themselves hint at the appropriateness of such a juxtaposition, noting that eighteenth-century navigators could colonize and dominate inhabitants of distant places “because, in various technical ways, these distant places were `mobilized’ and brought home to centres of calculation”.

If the vocabulary of colonialism helps to contextualize the ways in which accounting techniques helps sustain colonial relations, the literature on genocide draws attention to the outcomes of these practices. Starting from Raphael Lemkin’s statement that genocide is “the criminal intent to destroy or cripple permanently a human group” (1947, p. 147), the recent literature has attempted to understand how
In analysing how genocide is accomplished, researchers have emphasized the role of administrative practices. For example, Bauman argues that organizational routines and bureaucracy made the Holocaust possible, suggesting that it was through the separation of moral questions from questions of administrative efficiency that contributed to it (1989, p. 106). Genocide may be embedded in apparently neutral administrative practices with the result being that these “processes of destruction, although massive, are so systematic and systemic, and ...therefore appear so ‘normal’ that most individuals involved at some level of the process of destruction may never see the need to make an ethical decision” (Horowitz 1982, p. 17).

Within these administrative processes, accounting and other calculations figure prominently. Bauman notes that numbers serve to reduce people to statistics, an important step in accomplishing genocide:

> Dehumanization starts at the point when, thanks to the distantiation, the objects at which the bureaucratic operation is aimed at can, and are, reduced to a set of quantitative measures (Bauman, 1989, p. 102).

Likewise, Funnell (1998) states that:

> The conversion of Jews to a one-dimensional metric, an integer as a component of tabulations that could be arithmetically manipulated, stripped of identity and all other qualities....They could then be discussed in the public domain through their surrogates found in the calculations on accounting reports (p. 452).

Funnell concludes that accounting calculations contributed, in a myriad of ways, to the translation of state policy into practice.
This literature has also attempted to categorize different types of genocide.\(^4\)

For example, Charny distinguishes between forms of immediate genocide (ie. genocidal massacre, intentional genocide, genocide in the course of initial colonization, genocide in war etc) and longer term practises which ultimately have the same effect (1994; pp. 76-77). He implies that “ecocide” and “cultural genocide” might be two examples of such longer term practises.\(^5\)

Charny also introduces a category which he refers to as accomplices to genocide. As he states:

> If in normal criminal law there are concepts pertaining to a party that supplies a known murderer or intended murderer with the murder weapon, I believe there needs to be clear legal definitions of the direct responsibility of those who supply the financial and technical means to mass murderers (p. 83).

Charny suggests that persons, institutions, companies or governments might be considered accomplices if they knowingly or negligently assist in the practises of genocide. The suggestion that institutions and governments might be thought of as accomplices and that techniques of government help accomplish genocidal outcomes is important because it draws our attention to the diverse sites through which genocide occurs. Interestingly, this suggestion is consistent with Miller and Rose’s proposal that one must examine the diverse and heterogenous sites through which government is exercised (1990, p. 8). Stated differently, Charny’s notion of accomplices directs attention toward the processes and practices that have as their outcome the genocide of indigenous peoples.

Charny’s typology, when combined with prior work on technologies of
government and colonization, is provocative in that it provides us with a vocabulary for thinking about the outcomes of certain government policies. It draws attention to not only the ways in which government objectives are translated into practice via techniques such as accounting but also how the immediate and longer-term consequences of such translations might be genocide (cf Funnel 1998). In the next section, I provide examples of how accounting and accountability mechanisms helped translate government policies regarding indigenous peoples into practice.

**Government-First Nation Relations**

The examples contained in this section are organized thematically into three “loose” groupings: (1) direct relations, (2) indirect relations, and (3) changed accountability mechanisms. Following from Miller and Rose (1990), my premise is that state policies pertaining to indigenous peoples can be accomplished via heterogenous sites and agents. Stated differently, they can be accomplished via accounting and funding mechanisms which directly impact indigenous peoples; however they can also be accomplished by encouraging other agents and institutions to undertake actions which then impact upon indigenous peoples. And within this latter category, activities as subtle as not enforcing, or changing, the degree of accountability pertaining to agents/institutions can have significant consequences for indigenous peoples. As the subsequent examples illustrate, there is certainly a degree of overlap between the category of indirect relations and changed accountability mechanisms.
Direct Relations

In the Canada’s, containment emerged as a key colonial policy in the 1830’s, in part encouraged by the existence and growth of a settler economy dependent on agriculture and natural resources. Containment in this context attempts to minimize the degree of competition between settlers and indigenous peoples for both the land itself and for the outputs from the land. As the most recent Royal Commission on Aboriginal Peoples notes:

More and more, non-Aboriginal immigrants were interested in establishing permanent settlements on the land, clearing it for agricultural purposes, and taking advantage of the timber, fish and other resources to meet their own needs or to supply markets elsewhere. They were determined not to be frustrated or delayed unduly by those who claimed title to the land and used it in the Aboriginal way. In something of a return to earlier notions of the `civilized' and `savage' uses of land, Aboriginal people came to be regarded as impediments to productive development (Royal Commission on Aboriginal Peoples, 1996, Vol 1 Ch. 5).

Given the objective of containment, accounting techniques provided a method of both encouraging the containment of indigenous peoples and the appropriation of wealth by settler society. As the following example suggests, accounting techniques were used to accomplish this policy objective and one of the results was reproductive genocide.

Beginning in the 1600’s, French and then British colonial governments introduced the practice of distributing yearly “presents” to indigenous peoples. Although there was disagreements as to whether these distributions were a payment in return for land surrendered (the perspective of indigenous peoples) or a payment in return for military support (the colonial government’s perspective), there was agreement that this yearly distribution had been in effect for over 100 years (cf Neu
Initially, the type of presents distributed were “clothing, ammunition and objects adapted to gratify a savage taste” (Report on the Affairs of Indians in the Canadas, 1847, S3, p. 5.1). However in the early 1800's consideration was given to changing the nature of this annuity payment. The suggestion that the presents be commuted for money was rejected because it would reduce the amount of influence that the colonial government had over indigenous peoples and would be inconsistent with the promotion of the “religious and moral improvement” of indigenous peoples (Glenelg 1836, p. 3). Instead the decision was made to attempt to manipulate the nature of the annuity payment to encourage the containment of indigenous peoples on reserves (Neu 1999b, p. 23).

One of the first manipulations was to provide agricultural implements instead of clothing, blankets and hunting supplies:

General Darling pointed out the necessity of more active steps to civilize and educate the Indians, and suggested that the substitution of stock and agricultural implements for the goods given them in payment of their annuities (RAIC 1845, S. 1, p. 7),

Later manipulations eliminated the distribution of gunpowder since this type of “present” tended to perpetuate a hunter’s life (RAIC 1858, p. 2) and eliminated the provision of pre-made clothes substituting cloth in the attempt to discourage idleness (Neu 1999b, p. 26).

The manipulation of the type of yearly distribution was clearly intended to encourage certain actions at a distance. The provision of specific “presents” as
opposed to a more generic medium of exchange such as money was intended to
influence how indigenous peoples used the “present”. And as the examples indicate,
the intent of manipulating the nature of the presents was to influence not only macro
decisions such as whether to hunt or farm but also micro decisions such as what to do
with one’s “free-time”. As I argue below, one of the consequences of this policy and
the success of accounting (and other colonial initiatives) in encouraging containment
was “reproductive” genocide.

Although Charny (1994) does not talk about “reproductive genocide”, others
such as Barta (1987) and Churchill (1994) do. For example, Barta notes how the
struggle between Australian settlers and indigenous peoples over land was ultimately a
struggle over reproduction (p. 248). The success of settler society in appropriating
land previously used by indigenous peoples resulted in an extreme form of alienation
and negatively impacted on the ability of indigenous peoples to sustain and reproduce
themselves (pp. 248-249). As Barta (1987, p. 247) and Said (1993, p. 6) comment,
land provides the basis of reproduction for both settlers and indigenous peoples --thus
the struggle over land is really a struggle over the rights and bases of reproduction for
both settlers and indigenous peoples alike.

In the case of the Canada’s, containment on reserves was ultimately a form of
reproductive genocide in that the reserve land base and its location were insufficient to
sustain either the traditional hunter/gatherer lifestyle or the agrarian lifestyle that the
government apparently sought to encourage (cf Shkilnyk 1985, p. 139). Thus the
deficiencies of the reserves along with the recalcitrance of the government to provide
the supports necessary to make a shift to an agrarian lifestyle resulted in reproductive genocide. For example in the province of Nova Scotia less than one percent of the province was set aside for indigenous peoples:

By 1821 the acreage set aside for the Micmac in the entire colony had reached a 'princely' sum of 21,765 acres. This great estate of swamps, bogs, clay pits, mountains, and rock piles represented a tiny fraction of one percent of Nova Scotia's land base. The arable land in the entire area was probably less than 200 acres (Paul 1993, p. 181).

And in terms of agriculture, colonial officials were unwilling to provide the necessary assistance to make farming possible. Indeed, as Carter (1993, p. 115) comments, neither the reserve land base (including the quality of the land) nor the level of assistance provided was sufficient:

The Indian leaders on these reserves insisted that they were not given enough assistance in the way of implements and teams to make farming a success. Like other Indian spokesmen throughout the Territories in the early 1880s, they grasped every opportunity to implore the government to allow them the means to make a living by agriculture. Indian protest of this period reveals a recognition that even if the farm materials promised by treaty commissioners had been faithfully delivered, which in some cases they were not, they were not adequate to help form an agricultural economy on the reserves. The Indians felt that at the treaty negotiations they had been promised and assured that they could make a living by agriculture, and they now suspected that they had been duped and misled by the sweet promises of the commissioners (p. 115).

Adams (1989, p. 37) makes a similar point when he notes that the decision-making authority over on-reserve farming remained with colonial officials who viewed farming as "busy work for the Indians who were forced onto reserves."

The historical material contained in Carter (1993), Paul (1993) and Adams (1989) suggests that indigenous peoples, contained on reserves inadequate for either
the maintenance of a traditional lifestyle or for an agricultural lifestyle, were unable to
sustain and re-produce themselves without external government assistance.
Accounting helped to accomplish the objective of containment by translating the
objective into practise.

The preceding example illustrates how accounting techniques directly
mediated the relations between the state and indigenous peoples. In the 1860s similar
techniques were used when the government attempted to encourage assimilation via
enfranchisement. The period immediately prior to Canadian Confederation
(1867) saw both the articulation of assimilation as a distinct policy objective and the
introduction of techniques aimed at accomplishing this objective (Milloy 1983, p. 57).
Milloy, for example, argues that articulation of the belief that the “full civilization of
the tribes could be achieved only when Indians were brought into contact with
individualized property” (p. 58) influenced the introduction of the Gradual Civilization
Act of 1857.

This Act relied upon financial incentives in the attempt to assimilate
indigenous peoples:

Any Indian, the act stipulated, adjudged by a special board of examiners to be
educated, free from debt, and of good moral character could on application be
awarded twenty hectares of land within the colony and ‘the rights
accompanying it’. He was thereby enfranchised, enabled to participate
equally with his white neighbours in the political life of the colony, and made
amenable to the same laws. As a consequence, he would cut his tribal ties,
and, according to this new developmental strategy, he would be rescued from
the retrograde influence of reserve life while his possession of twenty freehold
hectares would animate his existence with industry (Milloy 1983, p. 58).

As the quote suggests, the incentive of an individualized, as opposed to a collective,
land holding was intended to encourage a different sort of social relationship between
indigenous peoples and settler society. “Enfranchised” individuals would cease to be members of an indigenous collective instead becoming an individual within settler society. In turn, the act of enfranchisement would simultaneously shrink the remaining reserve land base putting additional pressure on the remaining collective. If significant numbers decided to become enfranchised, the conceptual category of “indigenous” would have been effectively erased both as a consequence of enfranchisement and as a result of the diminished remaining reserve land base.

Despite the introduction of direct financial incentives to encourage assimilation, indigenous peoples resisted. Milloy comments that:

> Immediately upon publication of the act, tribal councils recognized its intent and rejected it. Surely, one tribal leader noted accurately, it was an attempt ‘to break them to pieces.’ It did not, he continued, ‘meet their views’ since it was inconsistent with their desire to maintain tribal integrity within customary forms most recently expressed by their insistence on group rather than individual tenure of reserve land” (1983, p. 59).

Over the 1857 to 1876 period only a handful of individuals came forward for enfranchisement and only one application was accepted (p. 61).

The federal government, however, remained committed to assimilation even in the face of indigenous resistance. The failure of the 1857 Act to accomplish assimilation was not indicative of a flawed policy but rather of a failure to recognize and counter the influence of indigenous leaders. Thus in 1869 the federal government introduced an “Enfranchisement Act” which eliminated traditional forms of indigenous self-government and replaced it with a more European system of election. This Act, while giving the surface appearance of democracy actually centralized federal government control over all aspects of reserve life (Milloy 1983, p. 62). These
regulations, which were subsequently extended and further codified in the 1876 Indian Act, gave the Canadian government control over all aspects of indigenous affairs including land holdings, resources and education (Milloy, 1983, p. 62).

The introduction of the Enfranchisement Act with its direct financial incentives and the subsequent legislation centralizing federal government control had, as one of its objectives, the erasure of indigenous peoples as a distinct conceptual category. While the strategies used by the federal government were not as immediate and visceral as “ethnic cleansing” or the systematic rape of women of a certain ethnicity (Allen 1996), the intended outcome was similar. In both cases the desired result is the systematic destruction of a discrete cultural group. As the theoretical framing section hinted, the primary difference between assimilation strategies and other modes of genocide (both within Canada and elsewhere) is the role played by force.

The two preceding examples illustrate how funding mechanisms were used in the attempts to encourage the policies of containment and assimilation. The examples also hint at how the success of accounting techniques in encouraging actions consistent with these policies contributed, at least in the case of containment, to reproductive genocide. While these examples are not intended to suggest that accounting was the only mechanism used by government bureaucrats to accomplish these objectives (cf Milloy 1999) nor that a genocidal outcome was predetermined, they do draw our attention to the ways in which accounting techniques were used to translate policies.
into practice and how these translations can be linked to certain genocidal outcomes.

**Indirect Relations**

In contrast to direct interventions, indirect interventions occur when the state provides incentives to third parties which in turn direct their efforts towards indigenous peoples. As the subsequent examples suggest, these techniques continue into the present but can be traced back to the initial colonial encounters.

At the initial point of colonial encounter, the immediate colonial objective is securing control of the desired territory and its indigenous inhabitants (Said 1993, p. 5; Wright 1991). In the Canada’s, this initial stage lasted approximately from the 1600's until the defeat of French forces and the issuance of the Royal Proclamation in 1763. Much like what happened elsewhere in the Americas and Australia, military force and biological weapons (Barta 1987, p. 246; Wright 1991) played a large role in forcing indigenous peoples to accept colonial rule. Churchill (1994, p. 34) comments that “the process of English colonization along the Atlantic Coast was marked by a series of massacres of native people as relentless and devastating as any perpetrated by the Spaniards.” Others note that:

The British retaliated [against the French] by waging genocide against the Micmac. In one of their nastier manoeuvres, they hosted a feast for the Micmac and fed them poisoned food. The British gave smallpox blankets to the Micmac, and in 1746 the disease devastated both the Micmac and their French allies at Fort Louisbourg on Cape Breton Island (Weyler 1992, p. 263).

These techniques were replicated throughout other parts of the territory (ie the western
territories) and had the effect of decreasing the population of indigenous peoples thus making it more difficult to resist colonial rule (Weyler 1992, p. 273).

Although genocide was primarily accomplished without the assistance of accounting techniques, financial incentives were introduced within the military to encourage genocide. In 1749 the Governor of Nova Scotia, Lord Cornwallis, issued a proclamation stating that:

His Majesty’s Council, do promise a reward of ten Guineas for every Indian Micmac taken or killed, to be paid upon producing such Savage taken or his scalp (as in the custom of America) if killed to the Officer Commanding at Halifax, Annapolis Royal or Minas (quoted in Paul 1993, p. 108).

As Paul (1992, p. 114) notes, this policy was in effect for three years until the Micmacs signed a treaty with the British in 1752. By the end of this three year period, the Micmac population had been reduced by 80% of its former levels (p. 114).

Utilization of direct bounties continued in the United States until the late 1880s even if they were not used in Canada during this time period:

In Texas, for example, an official bounty on native scalp--any native scalps--was maintained until well into the 1870s. The result was that the indigenous population of this state, once the densest in all of North America, had been reduced to near zero by 1880 (Churchill 1994, p. 37).

The introduction of financial incentives to accomplish genocide is an example of the manner in which accounting techniques mediate social relations. Consistent with the tenets of agency theory (cf Thornton 1984/85), the colonial government introduced financial incentives which encouraged colonialists and members of the military to kill indigenous peoples with the “proof of action” being the provision of the
scalp to military officials. Thus the introduction of incentive and ex-post reporting mechanisms helped to translate colonial policy into practise, with genocide being one of the outcomes.

If, by the 1800s, financial incentives for “scalps” were phased out in the Canada’s, the broader political economy during the 1800's provided less direct, but equally compelling, incentives to settlers to annihilate indigenous peoples:

Much of the killing in California and southern Oregon Territory resulted, directly and indirectly from the discovery of gold in 1849 and the subsequent influx of miners and settlers...It was not uncommon for small groups or villages to be attacked by immigrants...and virtually wiped out overnight (Churchill 1994, p.38).

Although Churchill’s example refers to Oregon, this gold fever had similar effects in the province of British Columbia with the Hudson’s Bay Company arming miners to attack the Interior Salish nation (Weyler, 1992, p. 281). In these examples, the lure of wealth encouraged the encroachment of settler society on the territory being used by indigenous peoples. This encroachment, when combined with the absence of colonial action to discourage encroachment, had genocidal outcomes (cf Davis & Zanis 1973, p. 38).

The notion that a combination of indirect economic incentives and the absence of government policy/enforcement can result in genocidal outcomes not only draws attention to the role played by accomplices in the process but also raises issues as to whether the absence of action should be construed as being a deliberate policy initiative or not. For example in his discussion of accomplices of genocide, Charny emphasizes that genocide can be the result of both action and inaction when he states
that both the “barons of finance that profit from enabling transactions to take place”
and “government bureaucrats who knowingly or tacitly” allow certain actions to occur
should be viewed as accomplices (1994, p. 65). Following this line of argument, the
colonial government can be viewed as an accomplice if it either directly incites action
or if it does not take action to prevent genocidal outcomes. But can we make similar
claims regarding the role played by techniques such as accounting when they are
absent?

In the case in which colonial officials enlisted financial incentives (ie.
bounties) to accomplish genocide its seems reasonable to assert, at a minimum, that
accounting helped colonial officials accomplish their objective. In the situation where
the colonial government did not enforce an accountability relationship upon its citizens
with respect to the well-being of indigenous peoples, the effect was to not discourage--
and perhaps even encourage-- hostile behaviours directed toward indigenous peoples.
While it might be possible to argue a strong thesis--that the absence of an
accountability relationship and financial incentives should be read in a similar fashion
as to the implementation of direct bounties, especially given previous patterns of
government behaviour towards indigenous peoples--a weaker thesis which asserts that
it may have been possible to avoid a genocidal outcome by enforcing an accountability
relationship is more defensible. This weak thesis regarding accounting’s role in
annihilation acknowledges that treating the absence of accounting in the same manner
as the presence of accounting may over-state the “possibilities of accounting” to
prevent genocidal outcomes.
If funding mechanisms helped encourage annihilation, they were also used to translate the policy of assimilation into practice. Assimilation involves the attempted erasure of indigenous peoples as a conceptual category thereby eliminating the “costs” associated with meeting colonial treaty obligations and also removing any remaining impediment to the appropriation of wealth by settler society in the entire territory. As the following examples suggest, policies of assimilation have been implemented via heterogeneous sites and agencies with accounting once again being implicated in these processes. The examples also highlight the tensions that often exist between policies of containment and those of assimilation.

In the periods subsequent to the 1870s, residential schools were a preferred site for translating the policy objective of assimilation into practice (Miller 1997; Milloy 1999). Introduced in the late 1800’s, residential schools operated in Canada throughout the twentieth century with the last one being closed in 1998 (Grant 1996, p. 83). Attendance at residential schools was compulsory with children being forcibly removed from their parents if necessary; the schools themselves were located long distances from the reservation; the use of Indian languages was forbidden under the threat of corporal punishments (Grant 1996, pp. 189-190; Nuu-chah-nulth 1996, p. 42); physical, sexual and mental abuse was relatively common at residential schools (Haig-Brown 1988, p. 75; Grant 1996, p. 226); and students were often boarded with settler families during summer vacations where they were used as a source of cheap labour (Grant 1996, p. 65).

In commenting on the residential schooling experience, Churchill explicitly
links these practices with genocidal outcomes:

Effected through such mechanisms as the US Bureau of Indian Affairs boarding school system and a pervasive policy of placing Indian Children for adoption...with non-Indians, such circumstances have been visited upon more than three-quarters of all indigenous youth in some generations after 1900....the objective has been to bring about the disappearance of indigenous societies as such, a patent violation of the terms, provisions, and intent of the Genocide Convention (Article 1(c)).

The aforementioned evidence is consistent with Churchill's conclusion, but what role, if any, did accounting play in helping to accomplish this objective?

My proposal is that the nature of the financial incentives provided by the federal government to third parties to operate residential schools influenced the manner in which government policy was translated into practice. Although many of the treaties between the federal government and indigenous peoples specified that the federal government would provide on-reserve schooling for indigenous children (Grant 1996, p. 63), other considerations (ie. social engineering) encouraged the development of residential schools. A report commissioned by the federal government in 1883 recommended the development of residential schools that would be operated by third-parties such as religious orders (Grant 1996, p. 64). The government would provide a set amount of funding to the religious orders to operate the schools but the government would maintain an inspection system to ensure some uniformity of standards.

This policy direction was welcomed by the churches since it provided a source of funding for their missionary activities. For example, Grant observes that:

The `education' provided, however, was immediately subordinated to the conversion process and religious indoctrination. Missionaries did not separate Christianization from western culture so they demanded even more than did
the settlers. They were given the tools and the power by government to aggressively change Indian culture with no societal checks and balances (1996, p. 100).

So important was this funding to the religious orders that there was intense competition for both the right to operate residential schools and the amount of government funding that would be provided for the school (p. 102). Subsequent policy changes (around 1897) by the federal government limited the amount of residential school funding to be provided and also downgraded an already lax inspection system (p. 94). In part, these changes were consistent with the "cost-minimization" focus that the government had taken with indigenous peoples since the early 1800s (cf Neu 1999b) and with the tacit recognition that the quality of schooling should be lower than that provided to "white children" so to minimize any possible competition between the two cultures (Grant 1996, p. 103).

The delegation of schooling to religious orders whose primary purpose was Christianization as opposed to education is an example of government at a distance in that certain effects could reasonably be expected to occur as a result of this arrangement. Both the tendency and ability of religious orders to utilize residential schools as a site of indoctrination and as a method of funding other indoctrination activities in the broader community was exacerbated by the failure of the government to insist on an accountability relationship consistent with the funding being provided (cf Grant 1996, p. 94). Thus in this instance the federal government was willing to enter into a funding relationship with the religious orders that did not hold them accountable for specific educational results.
This last example illustrates how government at a distance can be accomplished through diverse sites and heterogeneous agents. Although the funding was ostensibly provided for education, the government's choice of a third party agent--ie. institutions in the business of proselytizing--when combined with minimal accountability for educational outcomes suggests that assimilation/cultural genocide was the primary policy objective. This latter example resonates with Preston et al.'s (1997) finding that such third-party funding arrangements both change the existing social relations between the state and a particular population (p. 153) and also buffer the state from criticisms regarding the (un)-intended consequences of the funding relationship (p. 158).

**Changed Accountability Mechanisms**

Preceding examples illustrate how financial incentives provided to third parties with or without accountability mechanisms contributed to genocidal outcomes. In this section, I consider how the policy objective of appropriation encouraged the Canadian government to downgrade accountability mechanisms when dealing with multinationals, the end result often being ecocide.

The notion of ecocide, like reproductive genocide, can be viewed as a consequence of struggles over territory. As Davis and Zannis (1973, p. 37) comment, the difference between old-style colonialism and new-style colonialism centres around the extraction of resources from around or on indigenous peoples land. And in this process of new style colonialism, the Canadian government plays a central role by
providing multinationals with financial incentives to appropriate this wealth and
buffers multinationals from absorbing the economic costs associated with their
activities to an even greater extent than occurs in other jurisdictions. This notion of
new-style colonialism starts from the premise that indigenous peoples have been
successfully contained, its emphasis is on the appropriation of wealth from this
territory.

One of the types of indirect financial incentives is to change *accountability*
relationships, perhaps by relaxing environmental regulations, thus reducing the
multinational’s cost of doing business. Weyler (1992, p. 291), for example,
comments that the provincial government of British Columbia relaxed its pollution
standards to encourage a multinational mining company to develop a mine in an area
with significant indigenous population:

The British Columbia government granted the AMAX mining corporation a
permit to discharge up to 400,000 milligrams per litre of suspended solids into
the waters of Alice Arm in 1974. The British Columbia Pollution Control
Board standard was 25 to 75 milligrams per litre. The federal standard was
fifty, but the cabinet amended the Fisheries Act to clear the way for AMAX.
The company’s discharge limit was thus established at 8,000 times the normal
recommendations.

In this case, costs are externalized on indigenous peoples that depend on fish and
wildlife for a subsistence lifestyle. This same scenario was played out in the case of
the Hydro Quebec-- a corporation wholly-owned by the Province of Quebec-- with the
unilateral decision to spend $50B to construct the James Bay Hydro Electric facility
(Gedicks 1994, p. 19). This project proceeded without an environmental assessment
and despite the protests of indigenous peoples. The end result was the displacement
of 12,000 Cree and 6,000 Innu people (Weyler 1992, p. 292) and the contamination of fish and wildlife in the ecosystems of the flooded areas (Gedicks 1994, p. 17):

The massive flooding caused the death of plant material which produced bacteria that transformed naturally-occurring mercury in the soil and vegetation into toxic cethylcercury. The mercury moved up the food chain to the fish and ultimately to the Cree, who depended on the fish in their diet....The contamination of the fish with mercury also poisons other animals that the Cree depend on because they also eat fish.

The theme that economic development seeking to appropriate value from indigenous peoples land is regulated to a lesser extent re-occurs at numerous sites in recent Canadian and American history. During the 1950s, the Canadian government allowed the development of high environmental risk uranium mines on Dene land. Not only was the corporation operating the mine allowed to dump toxic sludge into surrounding lakes, indigenous peoples were coerced into working at the mine: “they have a program in the prisons: to get good time or to get paroled, inmates can work in the uranium mines. It’s the same thing with the welfare system: you have to apply to work in the mines before you’re eligible to welfare. It's slave labour. It’s genocide “ (quoted in Weyler 1992, p. 291). Recently, the Dene’s have filed claim against the federal government for the resultant cancers found in mine workers. Churchill (1994, p. 41) makes similar observations regarding American government policy in that multinational corporations are given “sweetheart” deals on reservation land and are exempted from an obligation to reclaim the reservation land. And once negative environmental effects occur, governments often safeguard the involved corporations from legal liability. For example in the case of the Grassy Lake Ojibwa’s, the Ontario
provincial government provided a multinational corporation operating a pulp mill with a financial escape hatch that allowed it to escape liability for the mercury contamination of the English-Wabigoon River: a contamination that resulted in the closure of commercial fisheries and sport fishing guiding operations run by the Ojibwa’s along with significant mercury poisoning of Ojibwa peoples (Shkilnyk, 1985, p. 229). At the same time that the Ojibwa’s were pressuring the multinational for compensatory damages, the provincial government was providing the involved multinational with over $50M in subsidies.

These examples illustrate the linkage between economic subsidies provided to encourage the appropriation of wealth and outcomes of genocide. Governments are willing to alter the “normal” accountability relationships that exist between multinationals and governments in order to encourage appropriation. It is through the alteration of accountability relations that governments seek to encourage action at a distance on the part of multinationals, action which often negatively impacts indigenous peoples. Matthew Coon-Come, Grand Chief of the Grand Council of the Cree of Quebec refers to this as environmental racism in that “our way of life, our lands, our communities, and our people [are] all sacrificed if these projects are allowed to go ahead” (quoted in Gedicks, 1994, p. 19). As the preceding examples illustrate, the resultant ecocide might, as in the case of AMAX or Grassy Lake result from “externalities”–ie. pollution etc resulting from the use of adjoining territories which destroys fish and wildlife stocks. Alternatively, it might result from less-than-adequate safety procedures utilized by corporations operating on the indigenous lands.
themselves (Churchill 1994, p. 41; Dene reference). In either case, the result is a situation where the lands, the reproductive ability and the long-term health of the indigenous population are irreparably damaged.

Discussion

The comments by Miller and Rose (1990) that “it is through technologies that political rationalities and the programmes of government they articulate become capable of deployment” (p. 8) and that these technologies “enable government at a distance” (p. 9) are central to the current study. Starting from the premise that accounting techniques function as technologies of government within the field of Canadian government-First Nations relations, I have attempted to frame these processes of government within the broader notions of colonialism and genocide. Thus the provided analysis has attempted to not only elucidate the ways in which accounting techniques/calculations helped to translate colonial objectives into practice but also to document the genocidal outcomes that, in part, resulted from these translations.

Like previous studies in the governmentality genre, the provided analysis highlights the diversity and multiplicity of sites within an institutional field through which government is attempted. Yet like prior studies, it is the presence of diverse sites, apparently “aresponsible agencies” (Preston et al. 1997, p. 157), and often
unobservable immediate effects that make it difficult to isolate/analyse specific techniques of government and to attribute intentionality to specific translations (cf Preston et al. 1997, pp. 154-155). As the analyses hinted at, these institutional features simultaneously point to the importance of locating accounting and to the difficulty of doing so within such sets of social relations.

In the conceptual tools section, a working definition was proposed whereby accounting referred to numerical calculations and techniques that mediate the relations between individuals, groups and institutions as well as the accountability relations that result from these social relations. The analyses added further specificity to this definition by highlighting the role(s) played by funding relations in the governance of indigenous peoples. For example, it was through the manipulation of the funding component (ie. incentive mechanism) and/or the accountability component of the funding relationship that the federal government attempted to accomplish action at a distance. Furthermore, these funding relationships could either be direct (ie. between the government and indigenous peoples) or indirect (between the government and third-parties). By manipulating these components, the federal government attempted to accomplish certain policy objectives.

In many ways, these findings appear to parallel the conclusions of agency theory research in that incentives schemes can and do influence behaviour. What differs is an acknowledgment of both the broader context within which such mechanisms are deployed, including the differential resources of participants (cf Armstrong 1991, p. 7), along with the heterogeneity and indirectness through which
government is attempted. Indeed, a sub-text of this study is that it is necessary to locate the micro deployment of technique within the more macro context since it is through such micro technologies of government that macro objectives are translated into practice.

If the juxtaposition of macro objectives and micro accounting techniques mitigates the myopia associated with more narrowly-focussed “incentive” studies, one must also be careful to avoid overly accounting-centric explanations. While the analyses highlight the ways in which accounting techniques were implicated in the operationalization of (neo-)colonial policies, it is important to re-iterate that while accounting techniques helped to accomplish certain objectives other techniques of government were also being used in the attempt to accomplish these same objectives. The current study, because of its scope, made it difficult to elucidate both the role played by other techniques of government and the intersection between accounting and other techniques. Clearly, additional research is necessary to provide a more detailed analysis of the role(s) played by accounting and other techniques in accomplishing specific policy objectives at particular historical junctures.

These caveats aside, the current study contributes to our understanding of accounting in at least two ways. Theoretically, the study complements prior work on governmentality by examining another “field of investigation”. Perhaps more importantly, the study documents the manner in which accounting techniques were implicated in the colonization and genocide of Canada’s indigenous peoples over the last 150 years. Accounting techniques helped colonial administrators (and present-day
bureaucrats) accomplish conquest, annihilation, containment and assimilation. These techniques were consciously deployed in the act of governing with the result of genocide, ecocide and cultural genocide. Thus while accounting techniques were but one of a multiplicity of governance technologies, the study suggests that it is not “far-fetched” to link accounting to colonialism and genocide. Finally, on a practical level, it is hoped that the results of the current study will challenge “status quo” discourses which depict the Canadian federal government as the benevolent patriarch overseeing the affairs of its indigenous children. As the analyses suggest, it is difficult to envision genocide in its varied forms as a benevolent outcome.
References


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Miller and Rose’s original conceptualization of governmentality was criticized by Curtis (1995). He argued that Miller and Rose, by emphasizing the diverse mechanisms of governmentality, downplay both the importance of the state and the role of agency and interests in shaping the deployment of certain techniques (pp. 581-583). In response to this criticism Miller and Rose responded that their intent was not to deny the existence of state apparatuses but to direct attention to the heterogeneous sites through which governmentality is exercised and to the linkages between state policies and heterogeneous agents such as “bureaucrats, lawyers, parents, accountants, managers and teachers” (1995, p. 594). In this response Miller and Rose also emphasized that governmentality should not be viewed as a foundational category but rather as a field of investigation. These clarifications are salient to the current study since it acknowledges that state policies are often operationalized through both indirect mechanisms and indirect agents; also treating governmentality as a “field of investigation” provides the conceptual and rhetorical space in which to view technologies of government as part of a larger strategy of (neo)-colonization.

My starting assumption is that the accumulation and expropriation of value underpins colonial policies and practices. For example, Hobson (1902) proposes that colonialism provided both economic opportunities and an outlet for “excess” population. However, he continues on to argue that the benefits of colonialism accrued primarily to powerful segments of British society (Brewer 1989, p. 75). This proposition was supported by the empirical work of Davis and Huttenback (1986) which found that an imperial subsidy existed whereby British taxpayers absorbed the costs of maintaining the colonies whereas individual settlers, investors and business people received the benefits (pp. 304-307). Davis and Huttenback also note that the sectors of colonial business activities that provide the highest economic returns “tended to be concentrated in the agricultural and extractive” sectors (p. 311): the very
sectors that both historically and presently form the basis of the Canadian economy and generate significant conflict between settlers and indigenous peoples. Other theorists such as Amin (1976) and Emmanuel (1972) also analysed the processes of imperialism/colonialism. Although the subtleties and mechanics of the various theories differ, all draw attention to the centrality of the economic processes of accumulation and the expropriation of value from the colonized territories and peoples.

3. Lemkin’s statement on genocide is important because it forms “the backbone of the UN Convention on the Prevention and Punishment of the Crime of Genocide” (Andreopoulos, 1994, p. 1). This Convention, adopted in December 1948, defines genocide as:

   any of the following acts committed with intent to destroy, in whole or in part, a national, ethnic, racial or religious group, as such:

   (a) Killing members of the group;
   (b) Causing serious bodily or mental harm to members of the group;
   (c) Deliberately inflicting on the group conditions of life calculated to bring about its physical destruction in whole or in part;
   (d) Imposing measures intended to prevent births within the group;
   (e) Forcibly transferring children of the group to another group;

Although a number of writers have identified the weaknesses of this definition of genocide in terms of its enforceability and scope (cf Horowitz 1982; Kuper 1994, p. 32), the UN Convention tends to be taken as the starting point for understanding what is meant by genocide.

4. The issue of intentionality figures prominently within this literature. Although some researchers propose that intentionality can be determined by examining patterns of purposeful action (Fein 1994, p.97; Chalk 1994, p. 53), others argue that it is better to examine outcomes instead of attempting to determine intentions (Wallimann & Dobkowski 1982, p. xvi). This later position, while being a weaker thesis regarding the practise of genocide, underpins the analysis provided in this study.

5. More specifically, Charny defines the relevant terms as follows:

   *Genocide in the Course of Colonization*

   Genocide that is undertaken or even allowed in the course of or incidental to the purposes of achieving a goal of colonization or development of territory belonging to an indigenous people, or any other consolidation of political or economic power through mass killing of those perceived to be standing in the way.
Genocide as a Result of Ecological Destruction

Genocide that takes place as a result of criminal destruction or abuse of the environment, or negligent failure to protect against known ecological and environmental hazards, such as accidents involving radiation and waste from nuclear installations, uncontrolled smog, or poisonous air from industrial pollution, pollution of water supplies, etc.

Cultural Genocide

Intentional destruction of the culture of another people, not necessarily including the destruction of actual lives