Legal personality in Aotearoa New Zealand: an example of integrated thinking on sustainable development

Mereana Barrett
Department of Accounting, Massey University, Auckland, New Zealand
Krushil Watene
College of Humanities and Social Sciences, Massey University, Auckland, New Zealand, and
Patty McNicholas
Department of Accounting, Monash University, Melbourne, Australia

Received 17 January 2019
Revised 18 December 2019
Accepted 3 March 2020

Abstract

Purpose – This paper aims to set the scene for an emerging conversation on the Rights of Nature as articulated by a philosophy of law called Earth Jurisprudence, which privileges the whole Earth community over the profit-driven structures of the existing legal and economic systems.

Design/methodology/approach – The study used a wide range of thought from literature relating to philosophy, humanities, environmental economics, sustainable development, indigenous rights and legal theory to show how Earth Jurisprudence resonates with two recent treaties of Waitangi settlements in Aotearoa New Zealand that recognise the Rights of Nature.

Findings – Indigenous philosophies have become highly relevant to sustainable and equitable development. They have provided an increasingly prominent approach in advancing social, economic, environmental and cultural development around the world. In Aotearoa New Zealand, Maori philosophies ground the naming of the Te Urewera National Park and the Whanganui River as legal entities with rights.

Practical implications – Recognition of the Rights of Nature in Aotearoa New Zealand necessitates a radical re-thinking by accounting researchers, practitioners and educators towards a more ecocentric view of the environment, given the transformation of environmental law and our responsibilities towards sustainable development.

Originality/value – This relates to the application of Earth Jurisprudence legal theory as an alternative approach towards thinking about integrated reporting and sustainable development.

Keywords Rights of nature, Earth jurisprudence, Sustainable development, Indigenous peoples

Paper type Conceptual paper

Introduction

In 1972, environmental lawyer Christopher Stone presented a paper "Should Trees have Standing" (Stone, 2010), introducing the idea that nature should have rights in law. Although the idea of Rights of Nature "has roots in both Western and non-Western thinking and has been expressed by writers from every continent" (Kauffman and Martin, 2017, p. 131), a common thread uniting these traditions is the need to see humans as part of nature rather than as separate from it. For Rights of Nature advocates, "market structures treating natural resources as objects for human exploitation are a root of the problem" (p. 132). Rights of Nature advocates argue that what is needed is a "new body of law based on a philosophy of law called Earth Jurisprudence, which privileges maintaining the whole Earth community"

The authors would like to acknowledge (1) Research Assistant Xiangzhou Wang (2) Funding received from Massey Business School 2018 (MURF Funding RM 20625).

Accounting, Auditing & Accountability Journal

0951-3574
DOI 10.1108/AAAJ-01-2019-3819

(p. 132) over the profit-driven structures of the existing legal and economic systems. Rights of Nature is a form of environmentalism that calls for legal recognition of the integral interdependency of all life. Supporters seek to include dimensions of non-human nature into environmental support systems that make life possible. Pleas by indigenous peoples for policies implementing legal personhood for nature have been articulated in Ecuador and Bolivia, as well as more recently in Aotearoa New Zealand. India, the United States, Nepal and countries in the European Union are also considering the notion of Rights of Nature as a solution to problems of environment and development (Rawson and Mansfield, 2018).

For indigenous peoples, something very much like Rights of Nature is part of our worldview and philosophy. At least, similar ideas are reflected in our languages, ceremonies, art forms and the values embedded in our landscapes and natural resources within our territorial homelands (Harmsworth and Awatere, 2013; Marsden, 1988; Marsden and Henare, 1992; Salmond, 1983; Walker, 1984). Indigenous peoples' territories cover approximately 24% of the land worldwide and host 80% of the world's biodiversity (UNPFII, 2007). The United Nations Declaration on the Rights of Indigenous Peoples (UNPFII, 2007) emphasises the rights of indigenous peoples to maintain and strengthen their own institutions, cultures and traditions and to pursue their development in keeping with their own needs and aspirations. This is important because indigenous peoples – and therefore indigenous philosophies – remain minorities within their homelands. It is also important because marginalisation, coupled with continued existence on resource-rich lands, means that many indigenous peoples are increasingly vulnerable to forced displacement because of mining, hydroelectric dams, agro-industrial enterprises, rising sea levels, conflict, conservation and tourism (Wessendorf and Gracia-Alix, 2009).

In Aotearoa New Zealand, the Treaty of Waitangi (Te Tiriti) is a formal agreement, made in the interests of a partnership between Māori chiefs and the British Crown in 1840 (Binney, 2016; Burrows *et al.*, 2012; Orange, 2015). Te Tiriti affirmed, and committed to upholding, the mana (authority), tino rangatiratanga (sovereignty) and tikanga (laws) of Māori [1] – recognising the system of laws that had existed prior to the arrival of colonial settlers for representatives of the British Crown. However, Te Tiriti detailed the cessation of sovereignty by Māori over Aotearoa New Zealand to Queen Victoria. Assumptions underpinning Te Tiriti – regarding state sovereignty, authority, ownership – silenced, oppressed and marginalized Māori ways of knowing, being and doing affirmed and protected by Te Tiriti (Jackson, 2010; Mutu, 2011; Wheen *et al.*, 2012).

Today, and because of ongoing struggles, processes of reconciliation and restorative justice in Aotearoa New Zealand are transforming the cultural and socio-political landscape with the settlement of claims that began most prominently with the Waikato Raupatu Claims Settlement Act 1995 and the Ngai Tahu Claims Settlement Act 1998. These processes give voice to the centrality of the lands, waterways, mountains, animals, sacred sites and people for the "collective continuance" of Māori tribal communities (Whyte, 2017). In short, these processes centre on environmental justice for past grievances, ongoing injustices and for the future of Māori tribal communities. Yet, the impacts of these losses are critical not just for Māori but for all New Zealanders, with many sectors of the society and economy relying on their integrity and function (Ruru *et al.*, 2017).

The aim of this paper is to set the scene for an emerging conversation, given the transformation of environmental law and our responsibilities to sustainability using a wide range of thought from literature relating to philosophy, humanities, environmental economics, sustainable development, indigenous rights and legal theory to show how Earth Jurisprudence resonates with two recent treaties of Waitangi settlements in Aotearoa New Zealand that recognise the Rights of Nature. This paper firstly provides an overview of the way in which sustainable development is defined within the Brundtland (1987), the International Integrated Reporting (IR) Framework (2013) and the United Nations sustainable

development goals (SDGs) (2015). The SDGs and indigenous perspectives are highlighted due to the growing prominence of the human development and capability approach. It then explores the Declaration on the Rights of Indigenous Peoples (UNPFII, 2007) in order to explore how indigenous philosophies provide alternative ways of thinking about sustainability in theory and practice. A review of Earth Jurisprudence is provided as one alternative approach towards thinking about sustainability that has gained momentum in environmental law. We highlight recent developments in Bolivia and Ecuador that draw upon the indigenous concept of *Buen vivir* (good living). A discussion is then provided on how Earth Jurisprudence resonates with two recent treaties of Waitangi settlements in Aotearoa New Zealand: (1) Te Urewera National Park (Te Urewera Act, 2014) and (2) the Whanganui River (New Zealand, 2017). These constitutional changes are highlighted as they raise questions for reporting and accounting for sustainable development and presents the profession and discipline with opportunities and challenges for making changes. As articulated by Gray (2010), wider discussions to encompass interdisciplinary research could help to identify research questions and approaches that are valuable and have broader connection to the social and ecological concerns of sustainable development.

Towards sustainable development

In 1987, the United Nations World Commission on Environment and Development published "Our Common Future" which continues to provide the benchmark definition of sustainable development. That is, development "that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland, 1987). Sustainable development is, according to this definition, people-centred, inter-generational and needs-focussed. The definition provides us with both a rule and a metric (Anderson, 2010). The rule pertains to the requirement to balance obligations to both current and future generations, and basic needs provide the metric (World Commission on Environment and Development, 1987). According to Brockett and Rezaee (2012), the Brundtland Report developed sustainability as a means of balancing economic and environmental issues and considered the trade-off between short-term economic benefit and long-term social and environmental impacts. Bebbington and Larrinaga (2014), however, argue that while much of the accounting literature reproduces the Brundtland Report definition, it does not explore more contemporary sustainable development work, thereby threatening to decouple accounting scholarship from sustainable development concerns. "The difficulty of translating sustainable development to an organizational level is left unaddressed along with an assessment of the unsustainability of organisations in and of themselves" (p. 397). More recently Ruhs and Jones (2016) have argued that little has changed to create a more sustainable future during the 25 years since the Brundtland Report.

On the back of the emergence of sustainability, early voluntary disclosures of environmental and social information first appeared, mainly in the USA and Western Europe (Stubbs and Higgins, 2014). These disclosures focussed on selected environmental, community and employee matters within the conventional annual report to shareholders who held the economic power in relation to reporting by the organisation (Deegan, 2002). The standalone social and environmental reporting emerged in the 1990s (Milne and Gray, 2013) with companies now providing different types of social and environmental disclosures such as sustainability reporting, corporate social responsibility reporting and triple bottom line reporting; although some researchers consider sustainability reporting and corporate social responsibility reporting as synonyms (e.g. Katsikas *et al.*, 2017; Székely and Knirsch, 2005). These reports however can be disconnected from the factual organizational actions (see Adams, 2004; Laine, 2009), for example, of chemical companies).

More recently, in 2010, the "Charles, Prince of Wales, Accounting for Sustainability Project" and the Global Reporting Initiative (GRI) joined forces by founding the International Integrated Reporting Council (IIRC) with the aim of creating a globally accepted reporting framework that would integrate financial, environmental, social and governance information in a clear, concise, consistent and comparable format (De Villiers *et al.*, 2016). In 2012, IIRC issued "The Integrated Reporting Framework" (IR Framework). IIRC is a global coalition of regulators, investors, companies, standard setters, the accounting profession and NGOs, whose mission is to establish organizational integrated reporting and thinking norms (International Integrated Reporting Council, 2013). The main purpose of the Framework was to improve the quality of information available to providers of financial capital to enable a more efficient allocation of capital. This was reflected in a call at the United Nations Conference on Sustainable Development (UN, 2012) by the President of the World Business Councils for Development (WBCSD), Mr Peter Bakker, who stated that accountants "will save the world" and called for all businesses to get involved in solving the world's toughest problems by changing the accounting rules. The WBCSD is a membership organisation consisting of over 200 companies worldwide, including the Big Four accounting firms. The Integrated Reporting Framework was launched on 9 December 2013 with Adams (2015) arguing that Integrated Reporting requires a fundamental shift and a different way of thinking about what makes an organization successful and a different way of working together, rather than in silos. Integrated Reporting seeks to offer a more holistic picture of the modern corporation by shifting away from the standalone sustainability or social responsibility reports. According to Rowbottom and Locke (2016), the IIRC framework was a response to the financial crisis pressures and the vacuum left by the failure of the competing projects in the sustainability domain (see also De Villiers and Sharma, 2018). As a result, in recent years, both business organizations and researchers have begun to pay attention to IIRC's IR framework for combining financial, environmental and social information in an integrated format (Mertins *et al.*, 2012). Flower (2015), however, argues that Integrated Reporting will not become the reporting norm because it lacks regulatory enforcement.

The International Integrated Reporting Council (IIRC) framework defines Integrated Reporting (IR) as "a process founded on integrated thinking that results in a periodic integrated report by an organization about value creation over time and related communications regarding aspects of value creation" (2013, p. 33). The most recent Institute of Directors of South Africa's King VI Report 2016 applied IIRC's integrated reporting concept. Currently, South Africa is the only jurisdiction that mandates integrated reporting on an "apply or explain basis" (Dumay *et al.*, 2016). Eccles *et al.* (2015) regard the evolution of IR as being four continuous and overlapping phases, which are shown in Figure 1. In the first phase, integrated reporting first appears in corporate practices. The second phase is codification in which the experts began to establish basic principles of integrated reporting based on the pioneers' corporate practices. The third phase began in the late 2000s when frameworks and standards began to be developed. In the most recent phase, IR practice is developing to becoming more conducive to the formulation of codes, by organizations like the European Union and the United Nations and by encouragement of related regulations and laws.

In September 2015, the UN SDGs initiative was issued: 193 countries have pledged their support for the 17 UN SDGs and 169 targets (International Organization for Standardization, 2015). It is hoped that countries adopting this set of goals will attempt to bring an end to poverty, protect the planet and ensure prosperity for all as part of a new sustainable development agenda. Each goal has specific targets to be achieved over the next 15 years (United Nations, 2015). Related research has begun to emerge in several disciplines, offering a unique opportunity to reinvigorate the international research agenda (Filho *et al.*, 2018). Ruhs and Jones (2016), however, argue that the definitions of "sustainable development" remain

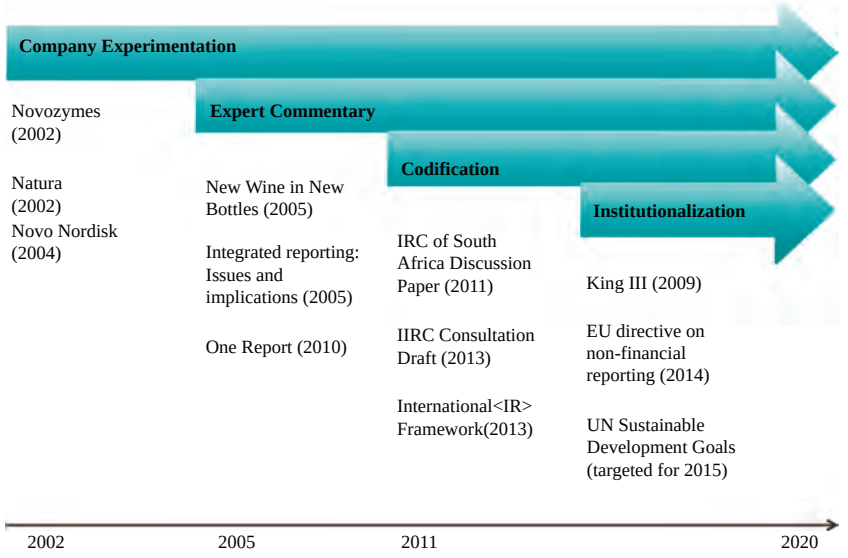


Figure 1.
Four phases in the evolution of IR meaning (Eccles *et al.* 2015, p. 9)

vague and ambiguous due to it being accepted as a guiding principle, which can be applied to each stakeholders' unique situation and most strikingly that they are not legally binding. They suggest that strong sustainability assumes that human capital and natural capital are complimentary but not interchangeable nor equal or the possible subject of a balancing act (p. 4). Strong sustainability is the most ecocentric view and as such promotes the intrinsic value of nature, which is not measureable in monetary terms (p. 5).

The paucity of data to populate the SDG indicator framework is also well acknowledged. In the United Nations' first report on the SDGs published in 2016, it was stated that the data requirements for the global indicators are almost as unprecedented as the SDGs themselves and constitute a tremendous challenge to all countries (Marmot and Bell, 2018). Bebbington and Unerman (2018) explore the roles academic accounting can play in furthering achievements of the United Nations' SDGs. They investigate the leadership role that elements of the business world and accounting profession are playing with respect to the SDGs and examine how existing research in social, environmental and sustainable development accounting could inform accounting research relevant to particular SDGs and the knowledge and skill of accountants in enabling these areas of measurement, reporting and performance management. They argue that the UN SDGs are the most salient point of departure for understanding and achieving environmental and human development ambitions up to the year 2030. Yap and Watene (2019) however argue that indigenous perspectives are largely missing from the Agenda 2030 goals and as such put aside the survival of indigenous cultures as a dimension of development. Culture is not valued for its own sake but merely as a dimension to achieve sustainable development in the other dimensions. Hence, indigenous philosophies "which take culture to be a dimension of sustainable development, indivisible from environmental, social and economic dimensions" (p. 456) are largely ignored. The invisibility of culture does not acknowledge indigenous peoples as a distinctive group with rights to and knowledge of sustainable development (Watene and Yap, 2015).

The growing prominence of the human development and capability approach, particularly the 2011 Human Development Report on Sustainability and Equity, provides

an important modification stating that sustainable human development is the expansion of the substantive freedoms of people today while making reasonable efforts to avoid seriously compromising those of future generations (Klugman, 2011). The capability approach and the human development paradigm provide a meeting point for diverse perspectives and worldviews (Bockstael and Watene, 2016). In line with the Brundtland definition, this conceptualisation recognises the contribution that the environment makes, and is able to make, to our lives. Nevertheless, it also allows us to recognise the value of the environment independently of the contribution that it makes to our lives. It allows us to contend that, to use Amartya Sen's example, the spotted owl can be valuable regardless of whether or not we get any direct benefit from its existence (whether we even see it in our lifetimes, for instance), simply because valuing it is an expression of freedom (Sen, 2004).

> Human development is the expansion of people's freedoms and capabilities to lead lives that they value and have reason to value. [. . .] Freedoms and capabilities are a more expansive notion than basic needs. Many ends are necessary for a "good life," ends that can be intrinsically as well as instrumentally valuable – we may value biodiversity, for example, or natural beauty, independently of its contribution to our living standards. (Klugman, 2011, p. 1)

Importantly, the 2011 Human Development Report argues that the urgent challenges of sustainability and equity must be addressed together, with policies being developed at both a global and national level to progress towards these interlinked goals (Klugman, 2011). Sustainability and equity are two pillars of human development, and while much progress has been made in understanding these ideas, new challenges have emerged, requiring more inter-disciplinary and cross-cultural understanding and exchange (Bockstael and Watene, 2016; Watene and Yap, 2015). "Most importantly, if culture does not feature as a dimension and therefore a goal of sustainable development, how is it possible that indigenous aspirations are included?" (Yap and Watene, 2019, p. 456). In the next section, we explore how indigenous philosophies within the broader framework of self-determination and protection of the environment impact on our thinking about sustainable development and equity.

Declaration on the rights of indigenous peoples

The Declaration on the Rights of Indigenous Peoples (Declaration), adopted on 13 September 2007, outlines minimum standards for the survival, dignity and well-being of the indigenous peoples of the world (UNPFII, 2007) [2]. The right to self-government (Article four), to participate in and consent to any decisions that affect them (Articles 19 and 32) and to control (and have returned) traditionally owned lands and natural resources (Article 26) form the basis of self-determination. This enables indigenous peoples to freely determine their political status and freely pursue their economic, social and cultural development (UNPFII, 2007). Māori were active participants in campaigning for recognition of indigenous peoples rights under the Declaration (Durie, 1998). Self-determination provides us with the starting point from which to base and consider sustainable development. With this backdrop, sustainable development is an important part of a broader framework of self-determination. The Declaration, while not legally binding, transforms how indigenous peoples feature in international law. Self-determination, according to Anaya (2000), requires that the governing institutional order be substantially the creation of processes guided by the will of the people, or peoples, governed, and it includes the contention that peoples ought to be able to live and develop freely on a continuous basis. Self-determination, in other words, applies to how society is designed and to what peoples are able to do. All peoples should play a part in shaping the structure of society and ought to be able to develop and redevelop within it. More than this, indigenous peoples' self-determination "gives rise to remedies that tear at the legacies of empire, discrimination, oppression of democratic participation, and cultural

suffocation" (Anaya, 2000, p. 107). This remedial aspect of indigenous self-determination is not based solely on correcting historical wrongs but also on remedying a particular set of vulnerabilities that are understood in terms of disparities of economic and political power rooted in history. For Māori, self-determination essentially encompasses the equal participation of Māori economically, socially and politically and the reconstruction of an "authentic" Māori cultural identity and the protection of the environment for future generations (Durie, 1998).

The Declaration pushes the conceptual boundaries of sustainable development and the place of the environment in international law. It encourages the development of alternative conceptions of sustainable development and requires space for equitable and cooperative ways forward. It acknowledges the value of community, culture and sustainable relationships with each other and the environment (Yap and Watene, 2019). Indigenous philosophies have become highly relevant to sustainable and equitable development. They have played an increasingly prominent approach in advancing social, economic, environmental and cultural development around the world. In Aotearoa New Zealand, Māori philosophies ground the naming of the Te Urewera National Park and the Whanganui River as legal entities with rights (Yap and Watene, 2019). Similarly, Kaupapa Māori theory has helped to pioneer a platform for indigenous knowledge globally, providing space to reimagine the role of communities in research and development (see Smith, 1999; McNicholas and Barrett, 2005). In the next section, we review Earth Jurisprudence as an alternative approach to thinking about sustainable development that has gained momentum in both Latin America and Aotearoa New Zealand due to the efforts of local indigenous peoples for recognition of their rights under the Declaration.

Earth Jurisprudence legal theory

Legal doctrines have routinely allowed persons that are not human beings to participate in the legal system. Among the persons permitted to sue are ships, trusts, municipalities, estates, joint ventures, universities, churches, states and business corporations. In addition, guardians and trustees regularly appear in the legal system to give voice to people and entities who are unable to speak. (Stone, 2010). Earth Jurisprudence or wild law represents an alternative approach within environmental law based on the belief that nature has rights. It is an emerging legal theory based on the "premise that rethinking law and governance is necessary for the well-being of Earth and all of its inhabitants" (Koons, 2009a, b, p. 1). Building on the work published in 1972, by Environmental Lawyer Christopher Stone "Should Trees Have Standing?" [3], (cited in Stone, 2010), the term Earth Jurisprudence was coined by environmental lawyer and theologian Thomas Berry when he published the "Great Work: Our Way into the Future" (Great Work) in 1999 (cited in Berry and Tucker, 2006). Since then, a small body of theoretical work on Earth Jurisprudence has emerged within the academic legal literature (Burdon, 2011a; Cullinan, 2002, 2011; Koons, 2009a, b). To coincide with the 2002 Earth Summit, environmental lawyer Cormac Cullinan published, "Wild Law" and proposed that laws be modified to reflect the ecological interdependency and interrelationship of everything in the universe (Cullinan, 2011). According to Cullinan (2011), "[n]either reforming national environmental legislation or entering into new international environmental agreements will address the ecological crisis (p. 29) and that the "[e]arth desperately needs a completely new paradigm for social governance" (p. 60). Although Burdon (2011b) explains that Earth Jurisprudence is far from a homogenous body of literature, there are strands of commonality that unite the various forms. First, the idea that nature and the life support system upon which the entire community of life depends is more than a "resource" to be exploited for human gratification. Nature should not and cannot be something understood in merely economic terms. As Bosselmann (2011) argues, "the modern secular myth that humans are in control and above nature" has outlived its usefulness and is

now a barrier to our development. What is essential is a new myth that celebrates life in all its bounty and variety and inspires the cultural change that is needed.

The main role of Earth Jurisprudence in a human governance system is to provide a philosophical basis to guide the development and implementation of that governance system, which may include ethics, laws, institutions, policies and practices (Cullinan, 2011). It seeks to shift the focus of jurisprudence from a narrow, anthropocentric perspective to an Earth-centred perspective that recognises the role of humankind within the Earth community. Berry (2011) argued that the degradation of nature leads to the degradation of humans and writes of the Great Law in which the Universe is the primary giver. In addition, the author strongly believes that the "present legal system throughout the world is supporting the devastation of ... nature rather than protecting it" (p. 227). The conscious separation of human law from external factors has important consequences for the environment.

In Aotearoa New Zealand, for example, the Tarawera River has been polluted by the Tasman pulp and paper mill since 1955, when it was constructed with the protection of a specific statute of law. In 1991, the Resource Management Act required such pollution to be subject to resource consents, which in turn required public consultation. Greenpeace NZ campaigned for years against Fletcher Challenge Ltd, the parent company. In 2000, the mill was sold to Norske Skog, a Norwegian paper conglomerate, which in 2009 was granted a further 25-years consent to continue discharging pollutants into the Tarawera River despite vehement protests from Māori and a court case (see Russell *et al.*, 2017). Burdon (2011) believes that our legal philosophies provide no mechanism for human laws to consider the role of place, space and nature in the creation of law and indigenous peoples' particular affinity with Mother Earth. Nature is considered family and is central to Māori cosmology. Māori see the living world as an extended relationship network, in which humans are neither superior nor inferior to any other life form. All are linked by shared descent from Earth Mother (Papatuanuku) and Sky Father (Rangi) (Walker, 1990).

While there are constitutional reviews under way, perhaps the most exciting development has come from Latin America. Bolivia and Ecuador have supported constitutions that draw upon the indigenous concept of *Buen vivir* (living well).

Bolivia

In Bolivia, Evo Morales Ayma, the first indigenous head of state in Latin America, was elected in 2005 and called for a constitutional reform that established the Rights of Nature on 22 April 2009. In his speech to the General Assembly on that day, the Bolivian President expressed the hope that, as the 20th century had been called "the century of human rights", the 21st century would be known as the "century of the rights of Mother Earth." Later re-coined as the Framework Law of Mother Earth and Integral Development for Living Well, the law lays out several rights for nature such as the right to life and to exist; to pure water, clean air, to be free from toxic and radioactive pollution; a ban on genetic modification and freedom from interference by mega-infrastructure and development projects that disturb the balance of ecosystems and local communities. The binding principles that govern are harmony, collective good, guarantee of regeneration, respect and defence of the rights of Mother Earth, no commercialism and multiculturalism.

Harmony: Human activities, within the framework of plurality and diversity, should achieve a dynamic balance with the cycles and processes inherent in Mother Earth.

Collective Good: The interests of society, within the framework of the rights of Mother Earth, prevail in all human activities and any acquired right.

Guarantee of Regeneration: The state, at its various levels, and society, in harmony with the common interest, must ensure the necessary conditions in order that the diverse living

systems of Mother Earth may absorb damage, adapt to shocks and regenerate without significantly altering their structural and functional characteristics, recognizing that living systems are limited in their ability to regenerate and that humans are limited in their ability to undo their actions.

Respect and defence of the rights of Mother Earth: The state and any individual or collective person must respect, protect and guarantee the rights of Mother Earth for the well-being of current and future generations.

No Commercialism: Neither living systems nor processes that sustain them may be commercialized, nor serve anyone's private property.

Multiculturalism: The exercise of the rights of Mother Earth requires the recognition, recovery, protection and dialogue of the diversity of feelings, values, knowledge, skills, practices, transcendence, science, technology and standards of all the cultures of the world who seek to live in harmony with nature.

Ecuador

In 2007, the Pachamama Alliance invited representatives of the Community Legal Defence Fund (CELDF) [4] to meet with delegates of the Ecuador Constitutional Assembly. In 2008, the Ecuador Constitutional Assembly chose to rewrite the country's constitution and approved provisions that recognize Rights of Nature and ecosystems. Article 71 of this constitution stipulates that nature has the right to exist, persist, maintain and regenerate its vital cycles. Hailed as a new law of nature, the Ecuadorian constitution was ground-breaking in its vision for not only giving constitutional rights to nature but also making indigenous conceptions of *Buen vivir* (living well) central to its development planning. The constitution presents Rights of Nature as a tool for building a new form of sustainable development based on the Andean indigenous concept (Arsel, 2012; Burdon, 2010; Kauffman and Martin, 2017). The principle for the enforcement of rights is shown in Table 1 below.

Burdon (2010) highlights Ecuador's historical past with the oil industry. With significant debt to USA creditors, Ecuador was forced to open up its Amazon Rainforest to foreign oil extraction companies. In 1964, Chevron Texaco discovered oil in the northern part of the forest. The petroleum industry would turn out to be the biggest contributor to Ecuador's economy, with around 40% of the annual fiscal income. What followed were 30 years of drilling operations, which, despite environmental laws, have led to events that have been referred to by environmental experts as the Rainforest Chernobyl (Fitz-Henry, 2012). On a global level, Bolivia and Ecuador "are viewed as probably the most radical defenders of the fights of the environment/Mother Nature and as an option to the climate crisis and capitalism" (Lalander, 2014, p. 1).

Art. No.	Content
Article 10	Persons, communities, peoples, nations and communities are bearers of rights . . . [n]ature shall be the subject of those rights that the Constitution recognizes for it
Article 71	Nature, or *Pacha Mama*, where life is reproduced and occurs, has the right to integral respect for its existence and for the maintenance and regeneration of its life cycles, structure, functions and evolutionary processes . . . [t]he State shall give incentives to natural persons and legal entities and to communities to protect nature and to promote respect for all the elements comprising an ecosystem
Article 72	Nature has the right to be restored . . . [and that] the state shall establish the most effective mechanisms to achieve the restoration and shall adopt adequate measures to eliminate or mitigate harmful environmental consequences

Table 1.
Articles relevant to the principles of rights

However, clashes between economic development politics, the Rights of Nature and indigenous peoples have been at the centre of recent contentious issues. For example, environmental politics in Ecuador has become increasingly contested and conflictive since the changes made in 2008. In that Constitution, recognition of the Rights of Nature was accompanied by categorizations of nature as a property and as a collection of natural resources of strategic importance for development (Espinosa, 2019). In practice, strategic economic and political interests of the State clashed with indigenous and environmental rights. For example "[i]n the context of nationalization of vital industries –mainly hydrocarbons and mining-the Constitution grants the state the right and obligations to administer, regulate, monitor and manage strategic sectors, among them non-renewable resources . . ." (Lalander, 2016, p. 3). On 15 August 2013, President Correa officially declared the ending of the Yassuni_ITT [5] imitative giving a green light for oil drilling in the Amazon. The constitutional contradictions "regarding the rights of nature and the indigenous people versus the rights of the State to exploit and commercialize natural resources have caused clashes between ethnic –environmental social movements and the State"(Lalander, 2016, p. 17). In the next section, we discuss the most recent constitutional changes in Aotearoa New Zealand, which support the recognition of the rights of nature and its contribution to an integrated thinking on sustainable development.

Aotearoa New Zealand and constitutional change

One of the strengths of sustainable development is that it is built on the assumption of cultural diversity and pluralism. Freedom and capability are inherently plural concepts (Sen, 2007). The challenge, however, is that pluralism requires processes by which to move forward on issues that affect us all. Sen (2007) argues that both democratic decision-making procedures and cooperation are required. In the Aotearoa New Zealand context, the negotiated space is the interface between Matauranga Māori (Māori knowledge) and Western scientific knowledge. This is where each paradigm extends and adds to the other. Such a space requires a critical self-reflection on power relationships, multiplicity and the limits of a knowledge system; empowerment is a precursor to effective dialogue (Hudson *et al.*, 2012).

The Resource Management Act 1991 (RMA) was passed replacing approximately 70 statutes pertaining to resource management nationwide (Palmer, 2016). Based on the Brundtland Report, the RMA was heralded as a mechanism for integrating resource management that replaced the earlier piecemeal approach (Hayward, 2003). To achieve the purpose of this Act, all persons exercising functions and powers under it, in relation to managing the use, development and protection of natural and physical resources, are required to take into account the principles of the Treaty of Waitangi (Te Tiriti o Waitangi). The provisions of the Act dealing with Māori issues, sections 6(e), 7(a) and 8 were enacted to enable the inclusion of Māori values (Joseph and Bennion, 2002). Kaitiakitanga (guardianship rights) was introduced in the Act to encapsulate a wide range of ideas, relationships, rights and responsibilities. The use of a single word allowed the Crown (New Zealand government) to translate this concept into something they could understand. It has been translated to mean guardianship or stewardship; the implication being that a steward looks after someone else's property. However, the Māori concepts of kaitiakitanga involve a much broader range of dimensions and applications, including the systems and penalties and rewards, that are not widely understood (Kawharu, 2000). Literal interpretation stems from the core word *tiaki*, meaning to care for, guard, protect, to keep watch over and shelter. *Kai* is a generic term, and when applied to *tiaki* as a prefix, it has a literal translation meaning caretaker, guardian, conservator or trustee (Marsden and Henare, 1992).

Joseph and Bennion (2002) maintained that resource consent applications and local authorities have generally avoided a direct approach to confronting Māori under the RMA

until recent times. The authors claim that ". . . while Māori values may have now entered the system there is evidence that the system may not yet have the tools or have developed a sufficiently informed approach . . . [to dealing with Māori cultural and spiritual values]" (p. 6). One way forward has been the development of co-management regimes, where mutually beneficial and mutually cooperative partnerships are formed between Māori and the state. This shift, which involves the sharing of both power and responsibilities, is apparent in a number of developments – including, for instance, co-management regimes involving Orakei, Tuhoe, and Waikato-Tainui [6]. Movements towards partnerships can be traced to a number of things, one of which is the amendments made to the Resource Management Act in 2005 to explicitly provide for joint management agreements of natural and physical resources [7]. More recently, the WAI 262 claim, raising questions of ownership and control over Māori culture and identity, [8] addresses the treaty relationship beyond the settlement of historical grievances and recommends a move towards partnerships (Wai 262, 2011). Despite being 26 years since the RMA Act (1991) was passed and while clearly a leader in its time, its ability to provide a framework and process that addresses a desire for, and right to, partnership is an ongoing negotiation (Jacobson *et al.*, 2016).

Palmer (2016) states that the failure of the RMA can be laid at the doors of both central and local government. Their failure to make policy statements and set environmental standards that the Act provided for has handicapped the legislation. This has left local authorities wandering in the wilderness. More recently, there has been a legislation passed as part of the settlement packages agreed by the Crown (New Zealand government) to address individual iwi (tribe) claims under the Treaty of Waitangi [9]. These settlements introduce new governance arrangements, but they also have explicitly Māori worldviews of the environment, which transcends western scientific ones (McNeill, 2016). Despite these differences, Ruru (2018) argues that it is now time for the Crown (New Zealand government) to embrace new rules for conservation that provide opportunity for iwi and hapū (tribe and sub-tribe) to fully engage in accordance with their rights and interests, values and principles. Ruru (2018) maintains that ". . .[t]angata whenua seek greater recognition and functionality of their mana within conservation policy and legislative processes. . . . [n]ew legislation is therefore needed to better facilitate the role of tangata whenua as treaty partner (not merely a stakeholder)" (p. 221). Ruru (2018) states that:

> . . .two legislative recognitions, devised by the innovative dreams and actions of the iwi (tribes) at the heart of these places—Whanganui Iwi and Ngāi Tuhoe—along with the Crown, are positively transformative landmarks for us as a nation. These statutes, and other Treaty of Waitangi settlement statutes, endorse Māori tribal visions for knowing and caring for lands and waters and reassert a founding place for tikanga Māori (Māori law) for guiding regional natural resource governance and management. (p. 215)

Te Urewera National Park

On 4 June 2013, Tuhoe representatives and the Crown (New Zealand government) signed a deed of settlement, settling Tuhoe historical claims, including Te Urewera National Park. The Tuhoe Claims Settlements Act provides a historical apology and financial and cultural redress. The Te Urewera Act 2014 is significant in that it marks, for the first time in Aotearoa New Zealand's history, the permanent removal of a national park from the national park legislation. Comments by the members of parliament during the third reading of the Bill that became Te Urewera Act (2014) capture the importance of this statute. For example:

> Catherine Delahunty (Green Party MP)
>
> . . . it was never a park. That was a label imposed in the 1950s based on an old behaviour pattern since colonization, and it has melted in the mist like all the other attempts to colonise the heart of the motu and "the children of the mist" . . . (Delahunty, 2013)

Hon. Dr Nick Smith (Minister of Conservation)

> . . . it is surprising to me, as a Minister of Conservation in the 1990s who was involved under the leadership of the Rt. Hon Jim Bolger - who is in the House - in the huge debate that occurred around the provisions of the Ngai Tahu settlement in respect of conservation land, how far this country and this Parliament have come . . .. If you had told me 15 years ago that Parliament would almost unanimously be able to agree to this bill, I would have said "You are dreaming, mate." It has been a real journey for New Zealand, iwi, and Parliament to get used to the idea that Māori are perfectly capable of conserving New Zealand treasures at least as well as Pakeha and departments of State. . . (Smith, 2013)

Hon Dr Pita Sharples (Minister of Māori Affairs)

> . . . the settlement is a profound alternative to the human presumption of sovereignty over the natural world. It restores to Tuhoe their role as kaitiaki and it embodies their hopes of self-determination – Tuhoe autonomy for the 21st century, Tuhoe services for Tuhoe, benefit on Tuhoe terms, and Tuhoe living by Tuhoe traditions and Tuhoe aspirations. . . (Sharples, 2013)

In 1954, the Crown established the Te Urewera National Park which included most of Tuhoe's traditional lands. The Crown did not consult with Tuhoe about the establishment of the park nor during the 1957 expansion did they recognize Tuhoe as having any special interest in the park or its governance. The national park policies led to restrictions on Tuhoe's customary use of Te Urewera and their own adjoining land. The Te Urewera Act 2014 replaces the National Parks Act 1980 for the governance and management of Te Urewera (see Table 2).

From a Rights of Nature perspective, the Act recognizes Te Urewera's intrinsic value and has created the new Te Urewera Board. For the first three years, the Board has an equal membership of persons appointed by Tuhoe and Crown. The Board, in contrast to other statutorily created bodies, including the Department of Conservation, is directed to reflect customary values and law (see Table 3).

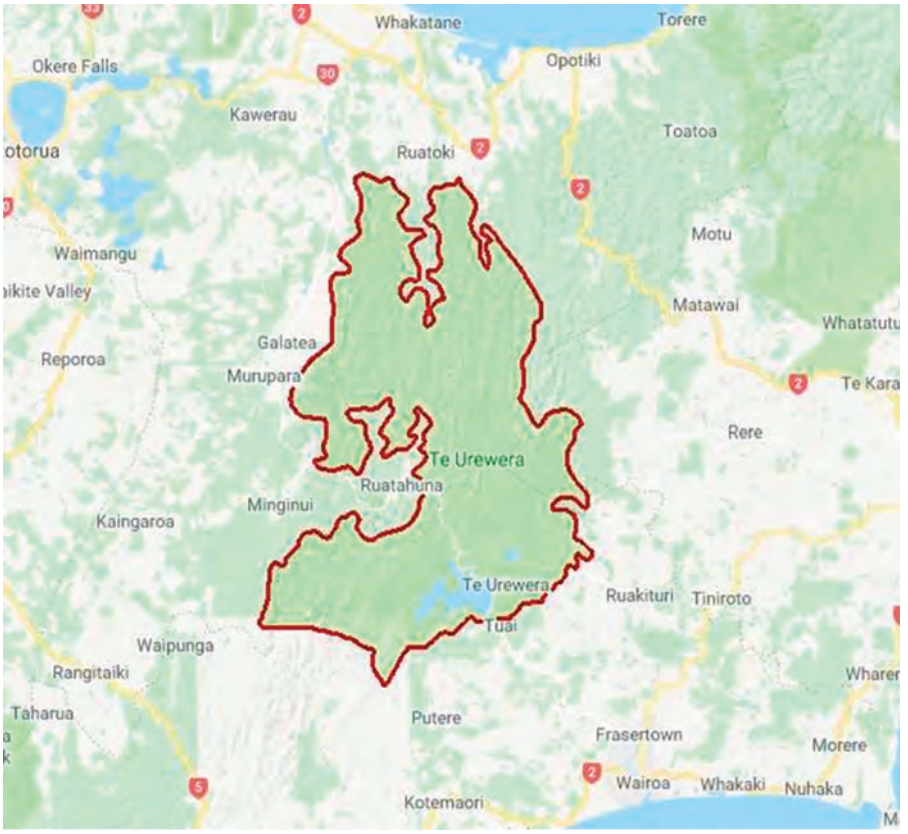
The Te Urewera Act provides a prominent commitment to recognizing Tühoe customary rights and interests. However, with the mechanisms and principles within the conservation law still largely applicable (for example, the list of activities requiring permits replicates that in the National Parks Act: see sections 55 and 58 of the Te Urewera Act), reform of the conservation law would better enable the true vision for Te Urewera (Ruru *et al.*, 2018) (see Figure 2).

Table 2.
Key principles of the Te Urewera Act, 2014

Principles and purpose	Description of principles and purposes
Key principles	(1) Te Urewera ceases to be a national park and is vested in itself as its own legal entity and (2) Te Urewera will own itself in perpetuity with the Board to speak as its voice to provide governance and management in accordance with the principles of the Act
Purposes	Establish and preserve in perpetually a legal entity and protected status for Te Urewera for its intrinsic worth, its distinctive natural and cultural values, the integrity of those values and for its national importance, in particular to do the following: (1) Strengthen and maintain the connection between Tuhoe and Te Urewera and preserve as far as possible the natural features and beauty of Te Urewera, the integrity of its indigenous ecological systems and biodiversity and its historical and cultural heritage (2) Provide for Te Urewera as a place for public use and enjoyment, for recreation, learning, spiritual reflection and as an inspiration for all

Section	Customary values and law
Section 18(2)	states that the Board may: (1) consider and give expression to "Tuhoetanga" and Tuhoe concepts of management such as rahui, tapu me noa, mana me mauri and tohu
Section 20	The Board: "must consider and provide appropriately for the relationship of iwi and hapū and their culture and traditions with Te Urewera when making decisions" and that the purpose of this is to "recognise and reflect" Tuhoetanga and the Crown's responsibility under the Treaty of Waitangi (Te Tiriti o Waitangi)
Background of the Act Section 3	(1) Te Urewera is ancient and enduring, a fortress of nature, alive with history; its scenery is abundant with mystery, adventure and remote beauty (2) Te Urewera is a place of spiritual value, with its own mana and mauri (3) Te Urewera has an identity in and of itself, inspiring people to commit to its care

Table 3.
Sections reflecting customary values and law



Source(s): Https://www.google.co.nz/maps/@-38.5280163,176.972264,9z

Figure 2.
Te Urewera National Park

Whanganui river claims settlement

E rere kau mai te Awa nui

Mai I te Kahui Maunga ki Tangaroa

Ko au te Awa, ko te Awa ko au

The Great River flows

From the Mountains to the Sea

I am the River and the River is me.

In pre-European Māori society, the idea of a person owning the land or water was a foreign concept to Māori, who viewed the land and water as ancestors and therefore extensions of themselves. This is evident from the whakatauki (proverb) pertaining to Te Awa o Whanganui "Ko au te awa, Ko te awa ko au" (I am the river, the river is me). The Whanganui River is of significant national importance and is our longest navigable river, stretching 290 km from the northern slopes of Mount Tongariro in the centre of the North Island, to the Tasman Sea. Since 1873, the river has been subject to a long-standing native title claim by the Whanganui Iwi [10] who have maintained consistently that they possessed and exercised rights and responsibilities in relation to the Whanganui River in accordance with their tikanga (beliefs and value systems). The Waitangi Tribunal Report (Wai 167) concluded that the Crown (New Zealand government) had violated the Treaty of Waitangi and identified that the bed of the river [11] had been alienated from Māori (Waitangi Tribunal, 1999). Rights of authority and control over the river had been removed primarily through the operation of New Zealand statutes, culminating in the Resource Management Act (1991) (Waitangi Tribunal, 1999). On 5 August 2014, the Crown (New Zealand government) and representatives of the Whanganui Iwi signed the Deed of Settlement (Ruruku Whakatupua). Its purpose was to provide a new framework for Te Awa Tupua and settle the historical Treaty of Waitangi claims of Whanganui Iwi in relation to the Whanganui River.

Nuk Korako (National Party Chairperson of the Māori Select Committee)

> We have heard so much so far around the bill itself. I would like to concentrate on just one part of it that actually reflects the uniqueness of this actual settlement. The uniqueness of this settlement is in the legal framework for the river, because this is what makes this particular settlement ground-breaking. This recognises Te Awa Tupua, comprising the entire Whanganui River, its tributaries as well, and all its physical and metaphysical elements, as a legal person and with all of the corresponding rights, duties, and liabilities. The establishment of the river as a legal entity, it then provides the framework for the recognition of the unbreakable connection between the Whanganui iwi and Te Awa Tupua. (Korako, 2016)

Adrian Rurawhe (Labour Party)

> Not that we ever needed a law for the Te Awa Tupua. Te Awa Tupua is ingrained in our hearts and in our minds. I think that this piece of legislation, with its framework that has a human face for our awa, is charged with the responsibility of ensuring that the health and well-being of Te Awa o Whanganui—Te Awa Tupua—is able to be maintained, not so much for us here today but for future generations. (Rurawhe, 2016)

The Te Awa Tupua (Whanganui River Claims Settlement) Act 2017 (New Zealand, 2017) was passed on 20 March 2017. The Act grants legal personhood stature to the Whanganui River and its catchment and creates a new governance framework for the river (see Table 4).

Recognizing Te Awa Tupua, the face of the Whanganui River, as a legal entity in law in 2017 is a further demonstration of the flexibility of the state legal system to embrace Māori

Clause	Content
Part 2 clause 12	Te Awa Tupua is an indivisible and living whole, comprising the Whanganui River from the mountains to the sea, incorporating all its physical and metaphysical elements
Part 2 clause 13	*Tupua te Kawa* Tupua te Kawa comprises the intrinsic values that represent the essence of Te Awa Tupua, namely – *Ko Te Kawa Tuatahi* (1) *Ko te Awa te mātāpuna o te ora*: the river is the source of spiritual and physical sustenance: Te Awa Tupua is a spiritual and physical entity that supports and sustains both the life and natural resources within the Whanganui River and the health and well-being of the iwi, hapū and other communities of the river *Ko Te Kawa Tuarua* (2) *E rere kau mai i te Awa nui mai i te Kahui Maunga ki Tangaroa*: the great river flows from the mountains to the sea: Te Awa Tupua is an indivisible and living whole from the mountains to the sea, incorporating the Whanganui River and all of its physical and metaphysical elements *Ko Te Kawa Tuatoru* (3) *Ko au te Awa, ko te Awa ko au*: I am the river and the river is me: The iwi and hapū of the Whanganui River have an inalienable connection with, and responsibility to, Te Awa Tupua and its health and well-being
Part 2 clause 14	*Te Awa Tupua declared to be legal person* (1) Te Awa Tupua is a legal person and has all the rights, powers, duties and liabilities of a legal person (2) The rights, powers and duties of Te Awa Tupua must be exercised or performed, and responsibility for its liabilities must be taken by Te Pou Tupua on behalf of, and in the name of, Te Awa Tupua, in the manner provided for in this Ppart and in Ruruku Whakatupua—Te Mana o Te Awa Tupua

Table 4.
The hierarchy of the rights in Te Awa Tupua Act

notions of law, customs and values. Comparing corporate personhood with the river's personhood, central to understanding the new category of legal personhood of the river, is the corporation. The corporation remains the only other non-human entity recognised by the law as a legal person with its own rights and liabilities. While a company is an artificial entity, it has the same legal capacity and powers as a human being. A company, with legal personhood status, has the ability to own property, enter into contracts and sue and be sued in its own name. The river's new legal personality has created another category of non-human personhood, and it is worth examining the nature of legal personality of the corporation to understand the nature of the river's legal personality (Te Aho, 2014; Ruru, 2018) (see Figure 3).

In Aotearoa New Zealand, many have interpreted the granting of legal personality to the Te Urewera National Park and Whanganui River, primarily as a mechanism to improve the environmental protection afforded to these places by empowering them to defend themselves. But rather, we would argue that the granting of legal personality recognizes the way in which Māori conceive of and relate to the particular places at issue (Geddis and Ruru, 2019). By recognizing personhood, a deadlock was broken between the Crown (New Zealand government) and some individual Iwi (tribes) when settling historical pre-1992 injustices within the context of the Treaty of Waitangi that was signed in 1840. This demonstrated the possibilities of laws acting as a bridge between worlds, by adapting a concept from one legal tradition to incorporate the understandings of another (Geddis and Ruru, 2019).

Relatedly, these two recent treaties of Waitangi claims are the closest that conventional common law has come to the replication of Māori customary tenure. While one may ask; "what does environmental law have to do with accounting for sustainable development?", we would argue that the legal precedents set by these treaties settlements will need to be

Figure 3.
Whanganui River

Source(s): Https://shiny.niwa.co.nz/nzrivermaps/

carefully considered by accounting researchers and practitioners in both the national and international context. In the next section, we draw attention to accounting research that has debated how and why to account for "nature", environmental accounting and sustainable development before returning to Earth Jurisprudence as an alternative approach being argued as providing for an endearing relationship with the Rights of Nature.

Accounting research

Early research highlighted that nature was excluded from accounting calculations (Hines, 1991) and cautioned of the detrimental effects of accountants' involvement in quantifying the environment (Maunders and Burritt, 1991; Gray, 1992; Cooper, 1992; Milne, 1996). Scant research has considered how indigenous cultures could contribute to environmental accounting (Gallhofer *et al.*, 2000) and sustainable development (Gibson, 1996). Researchers have tended to focus upon the design and implementation of calculative practices and accountability (see Bebbington *et al.*, 2001; Birkin, 2003) with some calls to develop new accountings (Brown *et al.*, 2015; Gray *et al.*, 2014). Subsequently, a large body of literature concerned with social and environmental accounting, sustainability accounting and accountability, sustainable development and integrated reporting has built up, with many reviews of this work (see for example Gray, 2000; Parker, 2011;

Bebbington and Larrinaga, 2014; De Villiers and Sharma, 2014; De Villiers *et al.*, 2014; Unerman and Chapman, 2014; Deegan, 2017; Russell *et al.*, 2017). While a review of this literature in its entirety is beyond the scope of this paper, many of these contributions highlight shortcomings in this literature and ways forward.

Unerman and Chapman (2014) identify three strands of research that seek to enhance sustainable development. First is the research that endeavours to demonstrate relationships between social and environmental performance, social and environmental reporting and economic performance. Secondly, and in sharp contrast, is the research that contends social and environmental unsustainability is largely a consequence of the capitalist system (see Gray, 2010). Third is the research that constructively, but critically, seeks to engage with businesses and organisations to assist them to identify sustainability risks and opportunities and make positive changes in the way that they operate (see Adams and McNicholas, 2007). Related to this third strand, the authors suggest that the complexities of the issues and relationships identified indicate a greater need to develop and refine novel theoretical framings (see also Bebbington and Thomson, 2013). They suggest that "greater theoretical sophistication can play a vital role in the provision of robust evidence and understandings upon which existing practices can be evaluated and critiqued, and new and sounder practices developed" (p. 386). Hence, given the rapidly changing and highly complex area of accounting for sustainability there is a need for greater attention to be paid to the role of theory than has been seen in the accounting for sustainable development literature to date (see also Gray and Laughlin, 2012). Interpretive research approaches are commonly used by researchers in this area, with the dominance of broad versions of stakeholder theory and legitimacy theory. However, they note that in recent works, researchers have used governmentality theories (Spence and Rinaldi, 2014); hybridisation theoretical framing (Thomson *et al.*, 2014); reputation risk Bebbington *et al.* (2008); institutional theory (Contrafatto, 2014) and discourse theory (Tregidga *et al.*, 2014). As such, novel theoretical frameworks are beginning to be used to assist researchers of accounting for sustainable development. However, they consider that there is scope for other novel theorisations to be applied to this complex and pressing area of research.

Bebbington and Larrinaga (2014) express concern about the social and environmental impacts of human activity on the planet and hence suggest that innovation in our ways of thinking are required in order to address these unmanageable problems. As such, new spaces where the academy might explore how knowledge is created, validated and translated (or not) into policy and practice are necessary and highlight the emergence of a stream of work called sustainability science. They then focus on two concerns regarding the accounting and sustainable development literature. First, reviews of external reporting have found that this form of reporting has little to do with sustainable development (Gray, 2010). Second is how accounting has sought to engage with sustainable development principles through full cost accounting, and hence they suggest that "the intellectual roots of any accounting for sustainable development might have to be (re)envisaged" (p. 396). In line with Gray (2010), they contend that thus far, attempts to account for sustainable development have drawn too closely on accounting and too little on sustainable development thinking itself. As such, accounting for sustainable development as a distinct research area has not yet fully emerged and thus requires wider discussions from a variety of disciplines to identify research questions and research approaches that are valuable and of broader relevance. They argue that environmental accounting in the 1990's connected with broader environmental debates and generated a new approach in the accounting literature. They lament that this connection has now been lost, with the literature presently focussing on accounting and management research questions. They suggest that recovering this connection to social and ecological concerns might therefore be valuable for accounting for sustainable development.

Russell *et al.* (2017) examine trends, limits and possibilities in environmental accounting research and suggest that overwhelmingly to date such research has focussed on economic entities and their inputs and outputs. As such, they note that there is little or no environment in environmental accounting and certainly no ecology. Hence, they focus on how various notions of nature, natural and nature–society relations might be conceptualised and recognised. They use the term "ecological accounts" to reframe the responsibilities and accountabilities of entities and suggest the term could likewise be used to account for forests, lakes, rivers or peatland. After attempting to broaden the parameters of what constitutes environmental accounting, they identify four areas for further research that could contribute towards ecological sustainability and social justice: First is a critical examination of historical and contemporary case studies of calculative practices that mediate human–nature relations and second is a focus on socio-ecological controversies and fields of conflict to enhance conceptualisation of accounts and accountability that could disrupt the dominant information model of past research. They suggest that "this may aid understanding how different accounts are constructed as causal stories" (p. 1443) (for example Stone, 2010) as well as being used as an effective strategy in environmental disputes involving for example animals, rivers, forest and lakes to support different ways of knowing human–nature relations. Third is to work in collaboration with researchers from other disciplines and using different language and media to better understand human representation of nature. Fourth is interdisciplinary collaborations could assist those researchers interested in engagement with stakeholders to experiment in the design and creation of different accounts and accountability practices. They remind us, however, to ask questions like "accounts of what?" and "accountability to whom?" in considering non-human entities and the warnings of Hines (1991) and Cooper (1992). As such, they seek to "promote and generate a wider, wilder, more vivid interdisciplinary mosaic that is fully representative of the political and moral concerns at play in 'accounts' of 'nature'" (p. 1444).

We here contend that Earth Jurisprudence which legitimizes the Rights of Nature (Rawson and Mansfield, 2018) and its affinity to indigenous peoples' cultural priorities to protect the environment for future generations (Durie, 1998) could make a valuable contribution to our thinking on sustainable development and integrated reporting. How we treat and think about the natural world is bound up with the value that we place on it (Watene, 2016). We would also argue that Earth Jurisprudence as an emerging legal theory could provide a new paradigm for social governance that acknowledges nature should not and cannot be something understood in merely economic terms (Bosselmann, 2011). Relatedly, we would suggest that the recognition of the Rights of Nature in Aotearoa New Zealand necessitates a radical rethinking by accounting researchers and practitioners towards a more ecocentric view of the environment (Ruhs and Jones, 2016), given the transformation of environmental law and our responsibilities towards sustainable development. As articulated by Russell *et al.* (2017), "ecological accounts" of the natural environment by entities would go some way to reframing their responsibilities and accountabilities in regard to sustainability and social justice. We would also suggest that as Māori tribal organisations have greater control of significant resources due to the settlement of claims, accountants as their business advisors need a greater understanding and sensitivity towards the impact that the Māori worldview and cultural practices have on Māori development as well as social, environmental and cultural imperatives (see McNicholas, 2009 for a discussion).

Conclusion

This paper highlights the United Nations Declaration on the Rights of Indigenous Peoples (UNPFII, 2007) to maintain and strengthen their own institutions, cultures and traditions and to pursue their development in keeping with their own needs and aspirations. Hence, the

Declaration acknowledges the value of community, culture and sustainable relationships with each other and the environment (Yap and Watene, 2019). It pushes the conceptual boundaries of sustainable development and the place of the environment in international law, justifying, encouraging the development of alternative conceptions of sustainable development and requiring space for integrated thinking and cooperative ways forward. The UN SDGs (United Nations, 2015) has also seen research emerge in several disciplines, offering a unique opportunity to reinvigorate the international research agenda (Filho *et al.*, 2018). Yap and Watene (2019), however point out that "from indigenous perspectives, fundamental to the construction of indicators is whether they reflect indigenous philosophies, the lived realities of indigenous communities, and their struggles to control their own lives" (p. 454). They point out that goals, targets and indicators need to consider how diverse groups and circumstances between and within countries can be included or adapted for use in the 2030 Agenda. We would argue therefore that indigenous philosophies have become highly relevant to sustainable and equitable development.

Relatedly, we highlight the Rights of Nature as a form of environmentalism and propose Earth Jurisprudence as one alternative approach to thinking about sustainable development, which privileges the whole Earth community over the profit-driven structures of the existing legal and economic systems. We began our analysis with the developments from Latin America (e.g. Bolivia and Ecuador). From Aotearoa New Zealand, we provide an example of how Earth Jurisprudence has resonated with two recent treaties of Waitangi settlements, namely, Te Urewera National Park (Te Urewera Act, 2014) and the Whanganui River (New Zealand, 2017). The area known by Tuhoe as Te Urewera was declared a legal person with all rights, powers, duties and liabilities of a legal person. Tuhoe spirituality is directly provided for in Board decision-making, where in performing its functions the Board may consider and give expression to Tuhoe-tanga (Tuhoe identity and culture) and Tuhoe concepts. After 170 years of litigation by Whanganui iwi (tribes), the legislation established a new framework for the Whanganui River (Te Awa Tupua) whereby Te Awa Tupua is a legal person and has all rights, powers and liabilities of a legal person. The legislation makes provision for Te Pou Tupua or guardians appointed jointly from nominations made by iwi (tribes) with interests in the Whanganui River and the Crown. We would argue that from a Rights of Nature perspective, the granting of legal personality to forests, lakes, rivers or mountains recognises their intrinsic value and the ways that Māori, and indigenous peoples generally, conceive of and relate to particular places that have cultural significance (Yap and Watene, 2019).

Our review of accounting for sustainability development research has highlighted that there are many shortcomings and opportunities for ways forward in this literature. Foremost is the view that novel theoretical frameworks need to be applied to this complex and pressing area of research. While Earth Jurisprudence may not provide a straightforward blueprint for research on sustainable development, it could provide valuable insights. More inter-disciplinary and cross-cultural understanding could make possible the centrality of "culture" as an important dimension, indivisible from environmental, social and economic concerns inherent in indigenous philosophies.

Vocabulary

Hapū	Sub-tribe
Iwi	Tribe
Kaitiakitanga	Guardianship rights
Mana	Describes one's place in the world in terms of an acceptance that others have their place and that one's place is neither privileged nor exclusive of theirs
Matauranga Māori	Māori Knowledge
Tangata Whenua	People of the Land

Tikanga Māori Beliefs and value systems
Tino rangatiratanga
Self-determination (sovereignty)

Notes

1. Mana: describes one's place in the world in terms of an acceptance that others have their place and that one's place is neither privileged nor exclusive of theirs, Tino rangatiratanga: self-determination and tikanga Māori: beliefs and value systems.
2. UNPFII, 2007. The earliest indigenous international appeal was made in 1923 when Chief Deskaheh (Iriquois) travelled to Geneva in the hope of addressing the League of Nations on issues pertaining to the rights of Native Americans to live on lands according to their own values. Around the same time, Māori religious leader Tahupotiki Wiremu Ratana attempted to address the League of Nations on the issue of Māori claims based on violations of the Treaty of Waitangi (Te Tiriti).
3. This was a rallying point for the then burgeoning environmental movement, launching a worldwide debate on the basic nature of legal rights that reached the United States Supreme Courts; at the heart was the compelling argument that the environment should be granted rights.
4. The Community Environmental Legal Defences Fund (CELDF) from Pennsylvania, a non-governmental organisation that helps local communities and municipalities to create laws that challenge and override the rights of corporations in the United States (Arsel, 2012).
5. The Yasuni'-ITT initiative turned into the symbol of another possible world and a rejection of extractive capitalism.
6. http://www.lgnz.co.nz/library/publications/Co-Management_-_case_studies_involving_local_government_and_Māori.pdf; See (Castro and Nielsen, 2001)
7. http://www.mfe.govt.nz/rma/central/amendments/rmaa05/rmaa2005.pdf
8. In so doing, the claim asks novel questions regarding Matauranga Māori that include both the tangible products of Matauranga Māori (tāonga works) and flora and fauna (tāonga species) (Wai 262, 2011).
9. The Treaty of Waitangi, which was signed in 1840 by Māori, is situated within the historical and ongoing context of colonisation, which involves the imposition of Western worldviews and institutions.
10. Te Atihaunui-a-Paparangi are the iwi of the Whanganui River of the North Island. Since the colonization of Aotearoa New Zealand by the British in the early 19th century, Te Atihaunui-a-Paparangi have fought to secure their interests in the Whanganui River, which include their spiritual, cultural and historical cultural connection.
11. In past litigation, the courts have recognised that at 1840, Te Atihaunui-a-Paparangi legally owned the Whanganui riverbed.

References

Adams, C.A. (2004), "The ethical, social and environmental reporting-performance portrayal gap", *Accounting, Auditing & Accountability Journal*, Vol. 17 No. 5, pp. 731-757, doi: 10.1108/09513570410567791.

Adams, C.A. (2015), "The international integrated reporting council: a call to action", *Critical Perspectives on Accounting*, Vol. 27, pp. 23-28, doi: 10.1016/j.cpa.2014.07.001.

Adams, C.A. and McNicholas, P. (2007), "Making a difference: sustainability reporting, accountability and organisational change", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 3, pp. 382-402, doi: 10.1108/09513570710748553.

Anaya, S.J. (2000), *Indigenous Peoples in International Law*, Oxford University Press, Oxford.

Anderson, E. (2010), "Justifying the capabilities approach to justice", in Brighouse, H. and Robeyns, I. (Eds), *Measuring Justice: Primary Goods and Capabilities*, Cambridge University Press, Cambridge, pp. 81-100.

Arsel, M. (2012), "Between 'marx and markets'? The state, the 'left turn' and nature in Ecuador", *Tijdschrift voor Economische en Sociale Geografie*, Vol. 103 No. 2, pp. 150-163, doi: 10.1111/j.1467-9663.2012.00709.x.

Bebbington, J. and Larrinaga (2014), "Accounting and sustainable development: an exploration", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 395-413.

Bebbington, J. and Thomson, I. (2013), "Sustainable development, management and accounting: boundary crossing", *Management Accounting Research*, Vol. 24 No. 4, pp. 277-283, doi: 10.1016/j.mar.2013.09.002.

Bebbington, J. and Unerman, J. (2018), "Achieving the united Nations sustainable development goals: an enabling role for accounting research", *Accounting, Auditing & Accountability Journal*, Vol. 31 No. 1, pp. 2-24, doi: 10.1108/AAAJ-05-2017-2929.

Bebbington, J., Gray, R., Hibbitt, C. and Kirk, E. (2001), *Full Cost Accounting: An Agenda for Action*, ACCA Research Report, ACCA, London.

Bebbington, J., Larrinaga-Gonzalez, C. and Moneva-Abadía, J.M. (2008), "Corporate social reporting and reputation risk management", *Accounting, Auditing & Accountability Journal*, Vol. 21 No. 3, pp. 337-361.

Berry, T. (2011), *Rights of the Earth: We Need a New Legal Framework Which Recognises the Rights of All Living Beings*, Wakefield Press, Kent Town.

Berry, T.M. and Tucker, M.E. (Eds), (2006), *Evening Thoughts: Reflecting on Earth as Sacred Community*, Sierra Club Books, San Francisco.

Binney, J. (2016), *The Shaping of History Essays from the New Zealand Journal of History, 1967–1999*, available at: http://ezproxy.massey.ac.nz/login?url=http://treatyofwaitangicollection.bwb.co.nz/9781927131091.html.

Birkin, F. (2003), "Ecological accounting: new tools for a sustainable culture", *International Journal of Sustainable Development and World Ecology*, Vol. 10 No. 1, pp. 49-61.

Bockstael, E. and Watene, K. (2016), "Indigenous peoples and the capability approach: taking stock", *Oxford Development Studies*, Vol. 44 No. 3, pp. 265-270, doi: 10.1080/13600818.2016.1204435.

Bosselmann, K. (2011), "From reductionist environmental law to sustainability law", in Burdon, P. (Ed.), *Exploring Wild Law: The Philosophy of Earth Jurisprudence*, Wakefiedl Press, Kent Town, SA, pp. 204-2013.

Brockett, A. and Rezaee, Z. (2012), *Corporate Sustainability: Integrating Performance and Reporting*, John Wiley and Sons, Hoboken, New Jersey, NJ.

Brown, J., Dillard, J. and Hopper, T. (2015), "Accounting, accountants and accountability regimes in pluralistic societies", *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 5, pp. 626-650.

Brundtland, G. (1987), *Report of the World Commission on Environment and Development: Our Common Future*, United Nations General Assembly document A/42/427.

Burdon, P. (2010), "The rights of nature: Reconsidered", *Australian Humanities Review*, Vol. 46 No. 69, available at: http://press.anu.edu.au/apps/bookworm/view/.

Burdon, P. (2011a), *Exploring Wild Law, [electronic Resource]: The Philosophy of Earth Jurisprudence*, Wakefield Press, Kent Town, South Australia.

Burdon, P. (2011b), "Exploring wild law the philosophy of earth jurisprudence", available at: http://ezproxy.massey.ac.nz/login?url=http://search.ebscohost.com/login.aspx?direct=true&scope=site&db=nlebk&AN=438614.

Burdon, P. (Ed.), (2011), *Exploring Wild Law: The Philosophy of Earth Jurisprudence*, Wakefield Press, Kent Town.

Burrows, J.F., Tomas, N., Geiringer, C., Orange, C., Williams, J., Chen, M. and Museum of New Zealand (2012), *Te Papa Treaty Debate 2012 [[sound Recording] 2 Sound Discs (Ca. 1 hr., 45 min.)]*, Te Papa Press : Replay Radio Radio New Zealand, Wellington.

Castro, A.P. and Nielsen, E. (2001), "Indigenous people and Co-management: implications for conflict management", *Environmental Science and Policy*, Vol. 4, pp. 229-239.

Contrafatto, M. (2014), "The institutionalization of social and environmental reporting: an Italian narrative", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 414-432, doi: 10.1016/j.aos.2014.01.002.

Cooper, C. (1992), "The non and nom of accounting for(m) other nature", *Accounting, Auditing & Accountability Journal*, Vol. 5 No. 3, pp. 16-39.

Cullinan, C. (2002), *Wild Law: Governing People for Earth, Claremont, South Africa, Johannesburg: Siber Ink in association with the Gaia Foundation & EnACT Intl. [Distributed by]*, Thorold's Africana Books, Johannesburg.

Cullinan, C. (2011), *Wild Law: A Manifesto for Earth Justice*, 2nd ed., Chelsea Green Pub, White River Junction, VT.

De Villiers, C. and Sharma, U. (2018), "A critical reflection on the future of financial, intellectual capital, sustainability and integrated reporting", *Critical Perspectives on Accounting*, in press, doi: 10.1016/j.cpa.2017.05.003.

De Villiers, C., Rinaldi, L. and Unerman, J. (2014), "Integrated Reporting: insights, gaps and an agenda for future research", *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7, pp. 1042-1067.

De Villiers, C., Hsiao, P.C.K. and Venter, E.R. (2016), "Integrated reporting: background, measurement issues, approaches and an agenda for future research", *Accounting and Finance*, Vol. 57 No. 4, pp. 937-959, doi: 10.1111/acfi.12246.

Deegan, C. (2002), "Introduction: the legitimising effect of social and environmental disclosures: a theoretical foundation", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3, pp. 282-311.

Deegan, C. (2017), "Twenty five years of social and environmental accounting research within critical perspectives of accounting: hits, misses and ways forward", *Critical Perspectives on Accounting*, Vol. 43, pp. 65-87.

Delahunty, C. (2013), *Te Urewera-Tuhoe Bill-First Reading*, available at: https://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/00DBHOH_BILL12374_1/te-urewera-tuhoe-bill.

Dumay, J., Bernardi, C., Guthrie, J. and Demartini, P. (2016), "Integrated reporting: a structured literature review", *Accounting Forum*, Vol. 40 No. 3, pp. 166-185, doi: 10.1016/j.accfor.2016.06.001.

Durie, M. (1998), *Te Mana, Te Kawanatanga. The Politics of Maori Self-Determination*, University Press, Oxford.

Eccles, R.G., Krzus, M.P. and Ribot, S. (2015), "Meaning and momentum in the integrated reporting movement", *Journal of Applied Corporate Finance*, Vol. 27 No. 2, pp. 8-17.

Espinosa, C. (2019), "Interpretive affinities: the constitutionalization of rights of nature, pacha mama, in Ecuador", *Journal of Environmental Policy and Planning*, Vol. 21 No. 5, pp. 608-622, doi: 10.1080/1523908X.2015.1116379.

Filho, L.W., Azeiteiro, U., Alves, F., Pace, P., Mifsud, M., Brandli, L. and Disterheft, A. (2018), "Reinvigorating the sustainable development research agenda: the role of the sustainable development goals (SDG)", *International Journal of Sustainable Development & World Ecology*, Vol. 25 No. 2, pp. 131-142, doi: 10.1080/13504509.2017.1342103.

Fitz-Henry, E. (2012), "The natural contract: from lévi-strauss to the Ecuadorian constitutional court", *Oceania*, Vol. 82 No. 3, pp. 264-277, doi: 10.1002/j.1834-4461.2012.tb00133.x.

Flowers, J. (2015), "The international integrated reporting council: a story of failure", *Critical Perspectives on Accounting*, Vol. 27 No. 1, pp. 1-17.

Gallhofer, S., Gibson, K., Haslam, J., McNicholas, P. and Takiari, B. (2000), "Developing environmental accounting: insights from indigenous cultures", *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 3, pp. 381-409.

Geddis, A. and Ruru, J. (2019), "Places as persons: creating a new framework for Māori-Crown relations, April 29, 2019, Forthcoming", in Jason, V. (Ed.), *The Frontiers of Public Law*, Hart Publishing, available at: https://ssrn.com/abstract=3380028.

Gibson, K. (1996), "Accounting for sustainable development: insights from Aboriginal societies", Paper Presented at the Seventh World Congress of Accounting Historians, 11-13 August, Queen's University, Kingston.

Gray, R. (1992), "Accounting and environmentalism: an exploration of the challenge of gently accounting for accountability, transparency and sustainability", *Accounting, Organizations and Society*, Vol. 17 No. 5, pp. 399-425.

Gray, R. (2000), "Current developments and trends in social and environmental auditing, reporting and attestation: a review and comment", *International Journal of Auditing*, Vol. 4 No. 3, pp. 247-268.

Gray, R. (2010), "Is accounting for sustainability actually accounting for sustainability … and how would we know? An exploration of narratives of organisations and the planet", *Accounting, Organizations and Society*, Vol. 35 No. 1, pp. 47-62.

Gray, R. and Laughlin, R. (2012), "It was 20 years ago today: sgt Pepper, accounting, auditing and accountability journal, green accounting and the blue meanies", *Accounting, Auditing and Accountability Journal*, Vol. 25 No. 2, pp. 228-255.

Gray, R., Adams, C. and Owen, D. (2014), *Accountability, Social Responsibility and Sustainability: Accounting for Society and the Environment*, Pearson, New York, NY.

Harmsworth, G.R. and Awatere, S. (2013), "Indigenous Māori knowledge and perspectives of ecosystems", in Dymond, J.R. (Ed.), *Ecosystem Services in New Zealand – Conditions and Trends*, Manaaki Whenua Press, Lincoln, pp. 274-286.

Hayward, J. (Ed.) (2003), *Local Government and the Treaty of Waitangi*, Oxford University Press Auckland, N.Z.

Hines, R.D. (1991), "On valuing nature", *Accounting, Auditing & Accountability Journal*, Vol. 4 No. 3, pp. 27-29.

Hudson, M., Roberts, M., Smith, L., Tiakiwai, S.-J. and Hemi, M. (2012), "The art of dialogue with indigenous communities in the new biotechnology world", *New Genetics and Society*, Vol. 31 No. 1, pp. 11-24, doi: 10.1080/14636778.2011.597979.

International Integrated Reporting Council (2013), *The International <IR> Framework. International Integrated Reporting Council*, available at: http://integratedreporting.org/resource/international-ir-framework/ (accessed 26 April 2016).

International Organization for Standardization (2015), "ISO 26000 and the international integrated reporting <IR> framework briefing summary", available at: https://www.iso.org/publication/PUB100402.html (accessed 10 May 2017).

Jackson, M. (2010), "Constitutional transformation", in Mulholland, M. and Tawhai, V.M.H. (Eds), *Weeping Waters: The Treaty of Waitangi and Constitutional Change*, Huia Publishers, Wellington, Aotearoa, pp. 325-337.

Jacobson, C., Matunga, H., Ross, H. and Carter, R.W. (2016), "Mainstreaming indigenous perspectives: 25 years of New Zealand's resource management act", *Australasian Journal of Environmental Management*, Vol. 23 No. 4, pp. 331-337, doi: 10.1080/14486563.2016.1259201.

Joseph, R. and Bennion, T. (2002), "Maori values and tikanga consultation under the RMA 1991 and the local government bill – possible ways forward", *Paper Presented at the Inaugural Maori Legal Forum Conference*, Wellington.

Katsikas, E., Rossi, F.M. and Orelli, R.L. (2017), "Principles, concepts and elements of integrated reporting", *Towards Integrated Reporting*, Springer International Publishing, pp. 65-94.

Kauffman, C.M. and Martin, P.L. (2017), "Can Rights of Nature make development more sustainable? Why Some Ecuadorian lawsuits succeed and others fail", *World Development*, Vol. 92 Supplement C, pp. 130-142, doi: 10.1016/j.worlddev.2016.11.017.

Kawharu, M. (2000), "Kaitiakitanga: a maori anthropological perspective of the maori socio-environmental ethic of resource management", *The Journal of the Polynesian Society*, Vol. 109 No. 4, pp. 349-370.

Klugman, J. (2011), "Human development report 2011", *Sustainability and Equity: A Better Future for All*, available at: https://ssrn.com/abstract=2294671.

Koons, J.E. (2009a), "What is earth jurisprudence?: Key principles to transform law for the health of the planet", *Penn State Environmental Law Review*, Vol. 18, available at: https://ssrn.com/abstract=2505556.

Koons, J.E. (2009b), "What is Earth Jurisprudence?: key principles to transform law for the health of the planet", *Penn State Environmental Law Review*, Vol. 18 No. 1, pp. 47-69.

Korako, N. (2016), *Te Awa Tupua Whanganui (Whanganui River Claims Settlement) Bill - First Reading*, available at: https://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/00DBHOH_BILL68939_1/tab/video?page=3&mode=form.

Laine, M. (2009), "Ensuring legitimacy through rhetorical changes? A longitudinal interpretation of the environmental disclosures of a leading Finnish chemical company", *Accounting, Auditing & Accountability Journal*, Vol. 22 No. 7, pp. 1029-1054.

Lalander, R. (2014), "Rights of Nature and the Indigenous Peoples in Bolivia and Ecuador: a straitjacket for progressive development politics?", *Iberoamerican Journal of Development Studies*, Vol. 3 No. 2, pp. 148-173.

Lalander, R. (2016), "The Ecuadorian resource dilemma: sumak kawsay or development?", *Critical Sociology*, Vol. 42 Nos 4-5, pp. 623-642, doi: 10.1177/0896920514557959.

Marmot, M. and Bell, R. (2018), "The sustainable development goals and health equity", *Epidemiology*, Vol. 29 No. 1, pp. 5-7, doi: 10.1097/ede.0000000000000773.

Marsden, M. (1988), *Resource Management Law Reform: Part A, the Natural World and Natural Resources: Maori Value Systems and Perspectives*, Resource Management Law Reform Working Paper, Wellington.

Marsden, M. and Henare, T.A. (1992), *Kaitiakitanga: A Definitive Introduction to the Holistic World View of the Māori*, Ministry for the Environment, Wellington.

Maunders, K.T. and Burritt, R.L. (1991), "Accounting and ecological crisis", *Accounting, Auditing & Accountability Journal*, Vol. 4 No. 3, pp. 9-26.

McNeill, J. (2016), "Different meanings of 'nature' for New Zealand's conservation institutions", *Policy Quarterly*, Vol. 12 No. 1, available at: https://ojs.victoria.ac.nz/pq/article/view/4575.

McNicholas, P. (2009), "Maori development: 'accounting', 'accountability' and participation in the accountancy profession", *Pacific Accounting Review*, Vol. 12 No. 3, pp. 319-324.

McNicholas, P. and Barrett, M. (2005), "Answering the emancipatory call: an emerging research approach 'on the margins' of accounting", *Critical Perspectives on Accounting*, Vol. 19, pp. 391-414.

Mertins, K., Kohl, H. and Orth, R. (2012), "Integrated reporting and integrated thinking: a resource oriented perspective", *Paper presented at the EIASM Proceedings, 8th Interdisciplinary Workshop on "Intangibles Intellectual Capital and Extra-Financial Information"*, Grenoble, France.

Milne, M.J. (1996), "Capitalising and appropriating society's rights to clean air: a critical commentary on the problem with reporting pollution allowances", *Critical Perspectives on Accounting*, Vol. 7 No. 6, pp. 681-695.

Milne, M.J. and Gray, R. (2013), "W(h)ither ecology? The triple bottom line, the global reporting initiative, and corporate sustainability reporting", *Journal of Business Ethics*, Vol. 118 No. 1, pp. 13-29.

Mutu, M. (2011), *The state of Māori rights*, Huia, Wellington.

New Zealand (2017), *Te Awa Tupua Whanganui River Claims Settlement Act*, The New Zealand Parliamentary Council Office, Wellington.

Orange, C. (2015), *The Story of a Treaty*, available at: http://treatyofwaitangicollection.bwb.co.nz/9781927131343.html.

Palmer, G. (2016), "The resource legislation amendment bill, the productivity commission report and the future of planning for the environment in New Zealand", *Policy Quarterly*, Vol. 12 No. 4, pp. 71-76.

Parker, L.D. (2011), "Twenty-one years of social and environmental accountability research: a coming of age", *Accounting Forum*, Vol. 35 No. 1, pp. 1-10.

Rawson, A. and Mansfield, B. (2018), "Producing juridical knowledge: 'Rights of Nature' or the naturalization of rights?", *Nature and Space*, Vol. 2 Nos 1-2, pp. 1-21.

Rowbottom, N. and Locke, J. (2016), "The emergence of <IR>", *Accounting and Business Research*, Vol. 46 No. 1, pp. 83-115.

Ruhs, N. and Jones, A. (2016), "The implementation of earth jurisprudence through substantive constitutional rights of nature", *Sustainability*, Vol. 8 No. 2, doi: 10.3390/su8020174.

Rurawhe, A. (2016), *Te Awa Tupua (Whanganui River Claims Settlement) Bill - First Reading*, available at: https://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/00DBHOH_BILL68939_1/tab/video?page=3&mode=form.

Ruru, J. (2018), "Listening to Papatūānuku: a call to reform water law", *Journal of the Royal Society of New Zealand*, Vol. 48 Nos 2-3, pp. 215-224, doi: 10.1080/03036758.2018.1442358.

Ruru, J., O'Lyver, P.B., Scott, N. and Edmunds, D. (2017), "Reversing the decline in New Zealand's biodiversity: empowering Māori within reformed conservation law", *Policy Quarterly*, Vol. 13 No. 2, available at: https://ojs.victoria.ac.nz/pq/article/view/4657.

Russell, S., Milne, M. and Dey, C. (2017), "Accounts of nature and the nature of accounts", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 7, pp. 1426-1458.

Salmond, A. (1983), "The study of traditional maori society: the state of the art", *The Journal of the Polynesian Society*, Vol. 92 No. 3, pp. 309-331.

Sen, A. (2004), *Why We Should Preserve the Spotted Owl. London Review of Books*, Vol. 26 February, London Review of Book.

Sen, A. (2007), *Identity and Violence: The Illusion of Destiny*, Penguin Books, London.

Sharples, P. (2013), *Te Urewera-Tuhoe Bill-First Reading*, available at: https://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/00DBHOH_BILL12374_1/te-urewera-tuhoe-bill.

Smith, L.T. (1999), *Decolonising Methodologies*, University of Otago Press, Dunedin.

Smith, N. (2013), *Te Urewera-Tuhoe Bill-First Reading*, available at: https://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/00DBHOH_BILL12374_1/te-urewera-tuhoe-bill.

Spence, L. and Rinaldi, L. (2014), "Governmentality in accounting and accountability: a case study of embedding sustainability in a supply chain", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 433-452.

Stone, C.D. (2010), *Should Trees Have Standing? Law, Morality, and The Environment*, 3rd ed., available at: http://ezproxy.massey.ac.nz/login?url=http://search.ebscohost.com/login.aspx?direct=true&scope=site&db=nlebk&AN=330638.

Stubbs, W. and Higgins, C. (2014), "Integrated reporting and internal mechanisms of change", *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7, pp. 1068-1089.

Székely, F. and Knirsch, M. (2005), "Responsible leadership and corporate social responsibility: metrics for sustainable performance", *European Management Journal*, Vol. 23, pp. 628-647, doi: 10.1016/j.emj.2005.10.009.

Te Aho, L. (2014), Ruruku whakatupua to mana o te awa tupua: upholding the mana of the Whanganui river, *Māori Law Review*, [publication details], available at: http://maorilawreview.co.nz/2014/05/ruruku-whakatupua-te-mana-o-te-awa-tupua-upholding-the-mana-of-the-whanganui-river/.

Te Urewera Act, No 51 (2014), *Public Act – New Zealand Legislation*, The New Zealand Parliamentary Council Office, Wellington.

Thomson, I., Grubnic, S. and Georgakopoulos, G. (2014), "Exploring accounting-sustainability hybridisation in the UK public sector", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 453-476.

Tregidga, H., Milne, M. and Kearins, K. (2014), "(Re)presenting 'sustainable organizations", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 477-494, doi: 10.1016/j.aos.2013.10.006.

The United Nation (2015), "Sustainable development goals", available at: http://www.un.org/sustainabledevelopment/sustainable-development-goals/ (accessed 12 May 2017).

UN (2012), *Report of the United Nation Conference on Sustainable Development*, United Nations, New York, NY.

Unerman, J. and Chapman, C. (2014), "Academic contributions to enhancing accounting for sustainable development", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 385-394.

UNPFII (2007), "United Nations declaration on the rights of indigenous peoples", available at: http://www.un.org/esa/socdev/unpfii/en/drip.html.

Wai 262 (2011), "Waitangi tribunal report", in *Legislation Direct*, Wellington.

Walker, R.J. (1984), "The genesis of maori activism", *The Journal of the Polynesian Society*, Vol. 93 No. 3, pp. 267-281.

Walker, R.J. (1990), *Ka whawhai tonu matou Struggle Without End*, Penguin Books, Auckland.

Watene, K. (2016), "Valuing nature: Māori philosophy and the capability approach", *Oxford Development Studies*, Vol. 44 No. 3, pp. 287-296, doi: 10.1080/13600818.2015.1124077.

Watene, K. and Yap, M. (2015), "Culture and sustainable development: indigenous contributions", *Journal of Global Ethics*, Vol. 11 No. 1, pp. 51-55, doi: 10.1080/17449626.2015.1010099.

Waitangi Tribunal (1999), *The Whanganui River Report (Wai 167)*, GP Publications, Wellington.

Wessendorf, K. and Gracia-Alix, I. (2009), "The rights of indigenous peoples: an overview", in Henningfeld, D.A. (Ed.), *Indigenous Peoples*, Greenhaven Press, New York, NY.

Wheen, N.R. and Hayward, J. and New Zealand Law Foundation (Eds) (2012), *Treaty of Waitangi Settlements*, Bridget Williams Books with the New Zealand Law Foundation, Wellington.

Whyte, K.P. (2017), "Food sovereignty, justice, and indigenous peoples: an essay on settler colonialism and collective continuance", in Barnhill, A., Doggett, T. and Budolfson, M. (Eds), *The Oxford Handbook of Food Ethics*, Oxford University Press, New York, NY, pp. 345-366.

World Commission on Environment and Development (1987), "Our common future", available at: http://www.un-documents.net/wced-ocf.htm.

Yap, M. and Watene, M. (2019), "The sustainable development goals (SDGs) and indigenous peoples: another missed opportunity?", *Journal of Human Development and Capabilities*, Vol. 20 No. 4, pp. 451-467, doi: 10.1080/19452829.2019.1574725.

Corresponding author
Mereana Barrett can be contacted at: m.barrett@massey.ac.nz