

MANAAKITANGA: IS GENEROSITY KILLING MĀORI ENTERPRISES?

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Key Words

Themes	Indigenous and minority entrepreneurship.
Discipline	Management and organisations.
Methods	Qualitative and conceptual.
Levels of analysis	Individual, firm.
Topics	Gender and minority; sustainability.

ABSTRACT

This paper is about *manaakitanga*, a cultural ethic of generosity in the Māori language, and the ways in which this manifests within Māori enterprises of Aotearoa New Zealand. Manaakitanga is defined in terms of its traditional and contemporary usage and discussed as part of an emerging ethical code for entrepreneurship derived from indigenous wisdom—traditional knowledge, values and customs—that may have relevance for indigenous and non-indigenous entrepreneurs. This paper draws on emerging evidence from my doctoral research, which examines the role of enterprise assistance in Māori entrepreneurship. During interviews with Māori entrepreneurs and others, manaakitanga was raised as both a strength and a weakness within Māori entrepreneurial endeavour. In some Māori enterprises, manaakitanga has been implicated in bringing about their premature demise, while for others that manage to successfully modulate the impulse to be over-generous, manaakitanga remains a vital feature of Māori entrepreneurship. But what separates those Māori entrepreneurs for whom manaakitanga is a strength from those for whom it is a weakness? The paper suggests several factors, based on a review of the literature and evidence of manaakitanga in Māori enterprises, that may serve to regulate manaakitanga in favour of its more positive consequences.

INTRODUCTION

Indigenous peoples have a propensity and a capacity for entrepreneurship, but on their terms and subject to indigenous values, not as constraints to doing business, but as enablers. It is this indigenous approach to entrepreneurship which has the facility to provide an important contribution to managing our way through humanity's various challenges and collective needs. The central challenge facing humanity has been described as being: "how to feed, transport, educate, communicate, cure eight billion people in a sustainable way?" (Sirolli, 2011 [Oral presentation]). The contribution of indigenous peoples to accomplishing such a monumental undertaking is unlikely to be found in a superior technology, but in a different way of thinking. That is to say, a thinking that may help recalibrate economic orthodoxy, which pledges supreme faith in the market, with one that views entrepreneurship as a socially responsible pursuit, conducted in a way which is consistent with an ethical code built from indigenous values.

Indigenous values, beliefs and customs constitute an ethical code for entrepreneurship, with relevance to indigenous and non-indigenous entrepreneurs. Within this code, there is a vibrant sustainability ethic, a hallmark of indigenous approaches to human development, including entrepreneurship (M. Durie, 2002; L. T. [Smith, 1999](#)). While not infallible, such a code is intrinsically inspiring, bringing principled action to institutions which seek to impose a sense of sustainability on indigenous enterprises from the outside (Crengle, 1993; Iremonger & Scrimgeour, 2001; Kingi, 2007). In the Māori worldview and traditional knowledge system of Aotearoa New Zealand, this sustainability ethic is embodied within two fundamental concepts, *kaitiakitanga* (guardianship) and *manaakitanga* (generosity). This paper concerns the latter of these concepts. A proper treatment of *kaitiakitanga* would easily constitute a separate paper, but is adequately addressed elsewhere, albeit in slightly different ways (see for example, M. Durie, 2002; Harmsworth, 2005; Spiller, Pio, Erakovic, & Henare, 2011).

The paper draws on emerging evidence from my doctoral research, which examines the role of publicly funded enterprise assistance in Māori entrepreneurship ([Mika, 2013](#)). While enterprise assistance is the focus of my doctoral research, this paper concerns interview participants' views on the ways in which Māori 'do' business and how their cultural identity as Māori influences this. It is within this context that participants raised *manaakitanga* as being a contributing factor in the demise of some Māori enterprises. This paper contends however that *manaakitanga* can be both a strength and a weakness. But what separates those Māori entrepreneurs for whom *manaakitanga* is a strength from those for whom it is a weakness? This paper discusses the concept and practice of *manaakitanga* in its traditional and contemporary settings, including its application in Māori and non-Māori enterprises. The paper suggests factors which might help better regulate *manaakitanga* in favour of its more positive consequences and identifies areas for future research.

METHODOLOGY

Enterprise assistance in my doctoral research refers to publicly funded business information, advice, mentoring, training and grant funding. Māori enterprise in the research is one which is fifty percent or more owned by a Māori person or Māori people, the indigenous people of Aotearoa New Zealand. The purpose of the study is to contribute to knowledge and methods of Māori entrepreneurship research. This is an emerging field within indigenous entrepreneurship, which itself is a subset of entrepreneurship with cross-overs to indigenous and Māori development, among other fields ([Foley, 2004](#); [Henry, 2007](#); [Hindle & Lansdowne, 2007](#); [Peredo, Anderson, Galbraith, Honig, & Dana, 2004](#)). The contribution of this study is expected to be in three areas: (i) the role of enterprise assistance in Māori entrepreneurship; (ii) the rationale for public provision of enterprise

assistance for Māori entrepreneurs; and (iii) whether an ‘ideal’ model of enterprise assistance for Māori is discernible. The research may influence how publicly funded enterprise assistance for Māori is designed, implemented and evaluated.

The research is underpinned by kaupapa Māori research (Māori research philosophy). Kaupapa Māori research is research by Māori, with Māori, for Māori and others, in which Māori knowledge, language, values, beliefs and customs inform research methodology, methods, analysis and impacts (Bishop, 2008; Henry & Pene, 2001; Hohepa, Cram, & Tocker, 2000; G. H. Smith, 1997). Integrated within this is a Western research philosophy (a pragmatist paradigm) (Creswell & Plano Clark, 2011), which opens the door to research methods which seem appropriate under the circumstances. Thus, mixed methods is applied to data collection, combining interviews and a survey in a sequential design (Creswell, 2009). Sixteen interviews were conducted with Māori entrepreneurs, policy makers and providers of enterprise assistance to Māori. The interviews were approved by a university human ethics committee. The interviews were transcribed by the researcher and coded using Nvivo software. The survey, phase two, has yet to be administered.

While the literature on Māori entrepreneurship is evolving, few academic studies focus on Māori participation in publicly funded enterprise assistance. Most existing literature originates from public policy as commissioned evaluations of enterprise assistance. The study addresses this perceived gap in the academic literature by drawing on economic and indigenous perspectives to examine enterprise assistance and Māori entrepreneurship. A theoretical framework for Māori entrepreneurial development showing the linkages between enterprise assistance, the building of Māori entrepreneurial capability, performance and impacts, is formulated.

THEORETICAL POSITIONING

The role of traditional knowledge and values in Māori entrepreneurship

While indigeneity has much to offer Western constructions of entrepreneurship, an earlier contribution has been negated for two main reasons. First, indigenous peoples tend to occupy the margins of societies which have enveloped them as a lingering consequence of colonisation (Jack & Westwood, 2009; L. T. Smith, 1999). Second, indigenous peoples themselves may doubt the capacity for indigenous values, beliefs, and customs to be conducive to entrepreneurship; fostering an emic view that success in business is somehow predicated upon abandonment or indifference to one’s indigeneity (Fox, 1998; Frederick & Henry, 2004).

However, a resurgence in the use of traditional knowledge and values in Māori entrepreneurship is helping re-shape modern entrepreneurial practice in Aotearoa New Zealand. In the Māori economy, the challenge of integrating cultural and commercial imperatives has been characterised as dialectical. That is to say, how are Māori enterprises to maximise wealth subject to *kaupapa tuku iho* (Māori philosophy), or conversely, how are they to maximise expression of kaupapa tuku iho subject to acceptable financial returns (Tūria, 2004)? Tūria (2004, p. 3) asserts that “our people are our wealth” and traditional principles of *mana* (power, authority and control) *tino rangatiratanga* (self-determination) and *whānaungatanga* (family relationships) ought to drive thinking and approaches to entrepreneurship.

The Māori Economic Taskforce (2010) investigated the notion Tūria raises—maximising wealth subject to kaupapa—in relation to Māori participation in public private partnerships. A leading taskforce member, Sir Mark Solomon (2010), drew attention to the merits of *iwi* (tribes) as attractive business partners in infrastructure investments because of the permanency of *iwi* as social and economic institutions (M. Durie, 1995; Jones, 1990), their inter-generational investment outlook (Sapere Research Group, 2011), increased access to cash, properties and capacities as a result of settlements (Office of Treaty Settlements, 2013), and a fundamental commitment to sustainability expressed as *kaitiakitanga* (stewardship over resources) (Crengle, 1993; Spiller et al., 2011).

Māori values and principles shape managerial behaviour and decision-making as an evolving organisational culture (P. Davies, 2011; Knox, 2005; Puketapu, 2000; Tinirau & Gillies, 2010; Warren, 2009; Yates, 2009). Manaakitanga is an integral part of this value-set, which is driving change in Māori entrepreneurialism (Barnett, 2001; Knox, 2005, 2012; Martin, 2008; Mika & O'Sullivan, 2012). Manaakitanga is a commonly expressed value of Māori enterprises (Mika, 2005, 2007, 2011b; Mika & Hawkins, 2012; Yates, 2009) which is characterised as “support for social and commercial objectives, treating others fairly and with respect and generosity” (Knox, 2005, cited in Mika & O'Sullivan, 2012, p. 26).

Manaakitanga in traditional Māori society

Manaakitanga is a long-held value within Māoridom, traditionally associated with the custom of hosting *manuhiri* (visitors) on *marae* (village meeting place and associated buildings) (Barlow, 1993). Mananakitanga derives from *mana* (pride, prestige, power and authority), *aki* meaning to encourage, and *tanga*, a suffix which converts the verb into a noun (Moorfield, 2011; Ngata, 1993; Williams, 2004). Being generous, or more precisely over-generous, toward one's guests is the hallmark of an honourable host. This has the effect of increasing the *mana* (prestige) of the host whilst giving rise to reciprocal obligations with the guests to return such generosity with an equivalent display (Patterson, 1992). Some of the principles of manaakitanga in traditional settings include: (i) inviting visitors to eat with you if you are eating when they arrive; (ii) avoiding arriving after dark; (iii) avoiding refusing hospitality when it is offered; (iv) hospitality should not appear as “afterthought;” and (v) promising a level of hospitality and not providing it (Patterson, 1992, pp. 64-65).

Manaakitanga bears a close relationship with *kai* (food) as an expression of generosity in the care of others (Papakura, [1938] 1991); with “*koha*” (gifts), which may include food and other artefacts of value (Barlow, 1993, p. 49); and with “*ohu*” (co-operative labour) in which tribes volunteered their best efforts to help other tribes whilst being fed and entertained by their hosts (Buck, 1987, p. 378). Importantly, in traditional settings of whānau (families), hapū (subtribes) and *iwi* (tribes), the responsibility to provide for visitors at gatherings was borne by the many rather than the few. When for instance, a *rangatira* (tribal chief) called a *hui* (meeting) to discuss “affairs of state” all associated hapū of that tribe would begin to collect, store and contribute food of their particular locale in readiness so that the host hapū was not left improverished by the occasion (Papakura, 1991, p. 158). Thus, the expression of manaakitanga was a reciprocal obligation alternating between hosts and visitors and mediated by being “so evenly distributed among a great many people, [that it] would scarcely be felt by any of them [the hosts or the visitors]” (Papakura, 1991, p. 159).

Aside from these more pragmatic manifestations, manaakitanga also has spiritual connotations (Buck, 1987). Manaakitanga features in incantations which seek the favour of *atua* Māori (Māori gods) and *Īhowa* (the Hebrew God) and expresses an ethic of care over the natural environment (Patterson, 1992), particularly that part of it which Māori call home, their “*tūrangawaewae*” (place to stand) (Walker, 2004, p. 70).

Manaakitanga in contemporary Māori society

Te ao Māori (or Māori society) has changed dramatically since pre-European contact (pre-1769), over the period of colonisation (from 1840 to about 1940) and indeed during the post-World War II era (from 1946 to the present) (see for example, M. Durie, 2001, 2005; King, 2003, 1975; McLeod, 2005; Moon, 1993; Petrie, 2002; Walker, 2004). In spite of the promises of a pact reached between Māori and representatives of the British Crown in 1840 at Waitangi that Māori would retain their chiefly authority and the “full exclusive and undisturbed possession” of their lands and estates, forests, fisheries and other properties, Māori suffered significant loss of life, lands, marine resources, language, culture and institutions through colonisation (Anaru, 2011; Kawharu, 1989; Mikaere, 2000; Petrie, 2002; L. T. Smith, 1999; Waitangi Tribunal, 1996, 2009, 2013; Walker, 2004).

In consequence, Māori have actively pursued a policy of self-determination, otherwise characterised as the ‘Māori renaissance’ since the 1960s (M. Durie, 1995; Mikaere, 2000; Walker, 2004). However, the revitalisation and retention of the Māori language, culture and land remains precarious (Anaru, 2011; Hook, 2006; Matāmua, 2006; PricewaterhouseCoopers, 2013; Waa & Love, 1997a; Walker, 2004). This implies that the cultural institutions which help sustain the spirit and practice of prized Māori values such as manaakitanga are simultaneously under-going a transformative and restorative effort. But as Mead (2003) has espoused, tikanga Māori or Māori culture is dynamic rather than time-locked, suggesting new definitions and interpretations of manaakitanga are likely to emerge as traditional and contemporary practices find meaning in modern circumstances.

In 2012, there were an estimated 682,200 Māori people living in Aotearoa New Zealand, comprising 15.4 percent of the population (Statistics New Zealand, 2012). In 2006, the median age of the Māori population was 23 years compared with 38 years for non-Māori (Te Puni Kōkiri, 2011). Māori are highly urbanised, with 84 percent living in cities and towns, often away from their traditional homelands (Meredith, 2012). Around 24 percent of Māori are able to converse in Māori about everyday things (Statistics New Zealand, 2011). The Māori economy of today is defined as the assets owned and income earned by Māori—including collectively-owned trusts and incorporations, Māori-owned businesses, service providers, and the housing owned by Māori (New Zealand Institute of Economic Research, 2003). While the Māori economy is estimated to worth NZD36.9 billion and growing (Nana, Stokes, & Molano, 2011), most Māori continue to derive their income through salary and wages earned in the wider New Zealand economy (New Zealand Institute of Economic Research, 2003).

Today, manaakitanga retains its potency as a galvanising influence within tribal relations and between Māori and people of other cultures (E. T. Durie, 1998; Harmsworth, 2005, 2009; Knox, 2005; Tinirau & Gillies, 2010). In practical terms this may mean sharing what one has with whānau such as a place to stay, food, clothing, money, and other possessions. When carried to its extreme the obligation of manaakitanga may leave one bereft of material wealth (Martin, 2008). In such cases, one may hear the phrase *tātou tātou* uttered in derision, which colloquially translates as ‘what’s mine is yours,’ rather than it’s more noble meaning. This circumstance is indicative of an absence of the self-regulating equilibrium inherent in Māori values and customs; where the natural

tendency is the restoration of balance through a process called *utu* (recompense, reciprocity, revenge) (Buck, 1987; Moorfield, 2011).

Utu served as a principle of “social control,” which “at its simplest level... meant equivalence or payment” associated with the practice of “[g]ift-giving which “cemented social ties” (Walker, 2004, p. 69). Walker (2004, p. 69) alludes to its more “serious” property as “compensation for some injury” (e.g., adultery, land disputes) which could lead to war. Utu, in the form of “gifts and services” were sometimes insisted upon to curb self-interested behaviours (e.g., theft of valuables, gluttony, idleness) that were deemed detrimental to the collective interests of the tribe (Firth, 1973, p. 138).

MANAAKITANGA AND MĀORI ENTREPRENEURSHIP

Manaakitanga as a weakness in Māori entrepreneurship

Entrepreneurship and small and medium enterprise (SME) literature often list reasons for small business failure (Audretsch, Grilo, & Thurik, 2007; Storey, 1994; Watson & Everett, 1996). Among frequent offenders on such lists are: (i) poor management; (ii) inattention to cash flows; (iii) a lack of business knowledge; (iv) insufficient capital; and (v) non-compliance with tax and other obligations. However, another that may yet find its way into the business literature is generosity, which is uniquely defined within Māori culture as *manaakitanga*. To illustrate, an informant, a business mentor of Māori descent, observed that:

So many... Māori businesses [were] failing... we were seeing that generosity was killing them. The desire to give expression to manaakitanga with their staff, with their whānau, with the local marae [village common] when there was a tangi [funeral] with their time was just putting such a strain on the businesses.

In another case the *manaakitanga* ethic was so powerful that it seemed resistant to the efforts of outside intervention. When this informant, an enterprise facilitator also of Māori descent, was asked to assist a *kuia* (female elder) who had bought a slurry ice machine for use with local vegetable growers, this is what he found:

when I looked at the books... she was going downhill pretty fast, in fact she did in the end. ...her mentality was that she had to help the whānau... And I said look you gotta help yourself first. She was in the wrong mind-set... you can't help the whānau if you go... belly up.

In a study of *manaakitanga* among Māori tourism providers, one participant recalled early childhood experiences on the *marae* in that “[e]verything was shared ‘even if it means that you haven’t got anything left at the end’” (Martin, 2008, p. 45). The participant asserted that *manaakitanga* was “both a good and bad concept for Māori business,” “good” in the sense of honouring guests and “bad” in the sense of being over-generous to extent where it causes harm to one’s business (Martin, 2008, p. 45).

Manaakitanga as a strength in Māori entrepreneurship

In modern commerce, manaakitanga is most visibly associated with Māori participation in cultural tourism (Barnett, 2001) affirming a “Maori way of hosting” visitors (Zygadlo, McIntosh, Matunga, Fairweather, & Simmons, 2003, p. 32). However, manaakitanga has moved beyond being a concept of the Māori alone, to one that has been readily embraced by ‘mainstream’ public policy; entering New Zealand’s commercial lexicon. For instance, tourism agencies adopted manaakitanga as a “central” value underpinning strategic development of their industry and service expectations among providers (Ministry of Tourism, 2007). Manaakitanga thus appears as a mantra for New Zealand style hospitality, “summing up the act of giving and how people are made to feel welcome” (Tourism New Zealand, 2013a, p. 1). Although the practical expression of manaakitanga among mainstream tourism agencies seems presently limited to an internal focus on building cultural competency among officials (Tourism New Zealand, 2013b) rather than the outward orientation implied by its use in statements of strategic intent (Ministry of Tourism, 2007).

Notwithstanding this, Māori do business in ways that are unique to them, ways which are instructive for indigenous and non-indigenous entrepreneurs. Two examples illustrate how manaakitanga, in concert with other Māori values and customs, is influencing Māori commercial relationships with non-Māori business partners, locally and internationally.

Te Arawa Group Holdings Limited (TAGH) is a Māori investment company charged by its tribal shareholders with growing its original treaty settlement asset of NZD34 million (Mika, 2011a). To do this, TAGH is engaging with Japanese, Chinese and Pākehā (New Zealanders of European descent) multinational corporations many times larger than themselves. However, as a precursor to doing business TAGH cultivates a business relationship founded upon kauapapa Māori (Māori principles) which they view as enduring—outliving people and legal instruments—because these agreements are “signed in blood” (Pikia, 2013). The name they ascribe to this ethical code is *kawenata*, which means covenant in Māori. TAGH’s business partners have embraced the acculturation process implied in kawenata (Neville, 2013). This has included reciprocal exchanges in which executives of TAGH and their Japanese counterparts for example, have hosted each other in their respective countries and corporate environments.

Not far from Rotorua where TAGH resides, various Māori enterprises within the Mataatua district are formulating plans with Chinese partners to co-invest in agribusiness. The *tangata whenua* (people of the land) have constructed a cultural portal which they call the Whitau Sovereign Agreement (Radford & Cairns, 2013). *Whitau* means flax fibre, a valued commodity among Māori and Pākehā settlers (Moorfield, 2011). The whitau is a metaphorical corridor through which overseas partners must pass before any business is transacted. The whitau agreement signifies to business partners of the Māori that they stand ready as self-determining indigenous peoples to do business on their terms (L. T. Smith, 1999), imbued with ancestral legacies that remain potent in international cross-cultural business (Jack & Westwood, 2009). The guardians of the whitau are esteemed *kaumātua* (tribal elders) appointed for their knowledge and commitment to the kaupapa (philosophy). *Kaumātua* have guided expressions of manaakitanga as hosts of their overseas business partners on local marae and through tribal enterprises in the Mataatua district. A reciprocal exchange is implied.

In practical terms, the whitau sovereign agreement and similarly the kawenata are cultural instruments which position Māori cultural values and customs as effective mediums for establishing inter-cultural commercial relations, in which manaakitanga is one of the first customs to be experienced. However, manaakitanga is not simply the preserve of larger Māori enterprises, but is something that can be deeply intimate and interpersonal in nature, conveyed by simple and modest gestures of kindness, respect and compassion for the one or the many in need.

DISCUSSION

The central contention of this paper is that indigenous wisdom—traditional indigenous knowledge, values, beliefs, and customs—has the potential to contribute to the capacity of entrepreneurs, both indigenous and non-indigenous, to meet global challenges facing humanity in the twenty-first century. In the context of Māori entrepreneurship, one value in particular, *manaakitanga*, has been discussed as part of an emerging ethical code for entrepreneurship based on indigenous values. While it is relatively straightforward to describe behaviours associated with *manaakitanga*, it is more difficult to isolate factors which may determine success in the expression of *manaakitanga* for Māori enterprises; nonetheless an attempt is made.

On the basis of the literature on *manaakitanga* and evidence of the experience of it among Māori entrepreneurs, some factors which may serve to regulate *manaakitanga* in favour of its more positive consequences are suggested. These factors may include: (i) the prevalence and practice of *utu* (recompense, reciprocity, revenge) as a means by which to retain balance; (ii) the strength of kinship ties and the implicit obligations of *manaakitanga* within *whānau*, *hapū* and *iwi* relations; (iii) the influence and availability of appropriate external cultural supervision (e.g., the support of esteemed tribal elders); (iv) the degree to which *manaakitanga* has been socialised during childhood and early adulthood through participation in cultural activities; (v) the degree to which an enterprise remains close to and located within tribal territories; and (vi) the degree to which universal principles of business have been adopted as a countervalance to the extremes of *manaakitanga*. Some of the factors are briefly discussed.

Utu features as an important value in Māori organisational contexts, which Knox (2005) describes as “maintaining balance in economic and social interests through reciprocal obligations, honesty and punishment of wrongdoing” (cited in Mika & O’Sullivan, 2012, p. 40). *Utu* was traditionally fundamental to Māori processes of social and economic exchange, helping to maintain balance in relationships through mutual understandings of obligations to show generosity to oneself and others (Waa & Love, 1997a, 1997b). There is evidence in the *kawenata* and *whitau* examples to suggest that *utu* played a part in materialising constructive business relations with overseas partners. However, further research is required to assess the extent to which *utu* is practised in contemporary Māori enterprises as a mechanism for tempering *manaakitanga*.

The degree to which Māori entrepreneurs are impelled to display *manaakitanga* may be influenced by the strength of social ties with *whānau*, *hapū*, *iwi* and the Māori community generally, which is closely linked to the socialisation of *manaakitanga* during one’s upbringing. Where social connections remain strong, through for example daily contact with *whānau* in the community, the obligation upon Māori entrepreneurs to show *manaakitanga* is likely to be equally robust. However, *utu* re-appears as a potential mediating factor guarding against excessive demands upon Māori entrepreneurs to give generously in aid of tribal needs and priorities. Individual Māori entrepreneurs, rather than collectively owned and managed Māori enterprises, seem more susceptible to pressure to give beyond what they are capable of giving. This is especially so when *tikanga* (Māori customs) are conducted without appropriate cultural supervision and knowledge. Hence, the advice and support of *pakeke* (elders) is often sought by Māori to ensure safe cultural practice (S. Davies, 2006, 2008; M. Durie, 1999; Tinirau & Gillies, 2010).

CONCLUSION

Manaakitanga, the Māori ethic of generosity toward others, remains a source of inspiration in Māori entrepreneurialism within both individually and collectively owned and operated Māori enterprises. Manaakitanga is shaped by early childhood experiences, reinforced within whānau, hapū and iwi inter-relations and modified in deference to commercial expediency and legislative requirements (Tinirau & Gillies, 2010). Manaakitanga stands as an intrinsic value, naturally socialised in Māori cultural settings, where its mores and nuances are conveyed from one generation to another. Manaakitanga is thus reflected in whānau relationships in the home and worklife practices where hosting is perceived as a positive activity rather than a burden (Martin, 2008).

Manaakitanga, like other values, can however have perverse outcomes when applied in the extreme or are deliberately misused (Knox, 2013). The improper and imbalanced application of tikanga Māori is an inherently risky endeavour and has been associated with the demise of some Māori enterprises. The chief social regulator of manaakitanga was the principle of utu, but evidence on the extent to which this cultural device remains prevalent among contemporary Māori enterprises is mixed. Further research of the practice of utu in relation to manaakitanga is suggested.

The question posed by this paper's title, "is generosity killing Māori enterprises?" seems unfounded at an aggregate level given the growth in Māori commercial wealth over recent years (Nana et al., 2011). Most Māori enterprises appear to be managing their cultural obligations in ways that are not necessarily detrimental to their 'commercial' health. However, the impact of manaakitanga when taken to extremes or is devoid of the re-balancing ethic of utu resonates with some at the level of the enterprise. This is evident in the testimony of Māori entrepreneurs in the present study (Mika, 2013) and others (e.g., Martin, 2008).

The implication is that doing business in a Māori way (i.e., Māori entrepreneurialism) is predicated upon a capacity to manage trade-offs between universal principles of business (i.e., consistently achieving profitability and positive net cash flows) and cultural principles of business (i.e., meeting one's obligations to contribute to family, tribal and environmental wellbeing). Enterprise assistance may assist Māori entrepreneurs better manage the plurality implicit in running a Māori enterprise, where manaakitanga and commerciality must be administered with commensurate attention.

The contribution of indigenous peoples to entrepreneurship in the twenty-first century is not simply as resource holders or resource suppliers (natural, physical and human), but in the way in which entrepreneurs approach their craft, indigenous and non-indigenous alike. Indigenous values, beliefs and customs such as manaakitanga and kaitiakitanga constitute an emerging ethical code for doing business (Henare, 2011). Such principles may help entrepreneurs regain the trust and confidence of a weary public, weighed down by a seemingly unending trail of unethical and unsustainable business practice (Institute of Business Ethics, 2012). However, more research is needed on indigenous entrepreneurship theory and practice, particularly research where indigenous researchers stand side-by-side their non-indigenous counterparts in leading such research (ad)ventures.

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