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Counting on Indigenous Accountants

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Counting on Indigenous accountants: Collaborative curriculum development for an Indigenous pre-accounting enabling program

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With less than 100 registered Indigenous accountants in Australia compared to an estimated 200,000 non-Indigenous people in the field, there is serious underrepresentation of the Indigenous population in the profession. There are many imperatives for increasing the number of Aboriginal people in accounting, but the barriers that individuals face before or upon entering the field are formidable. Therefore, the development of enabling programs in higher education is essential. The objective of this research is to develop a curriculum for the Indigenous Pre-Accounting Enabling Program at Charles Darwin University (CDU) in Darwin, Australia, that is culturally empowering, breaks down the barriers for entering university, motivates Indigenous students to study accounting, links students to Indigenous professionals, offers gateways into the industry, and establishes a community of Indigenous students online and on campus. The novelty of the program is its early involvement of Indigenous accountants as role models, as well as Indigenous corporations, regulators of Indigenous businesses (such as the Office of the Registrar of Indigenous Corporations) and accreditation bodies such as the Chartered Professional Accountants and Chartered Accountants Australia and New Zealand. The methodology used for this study applies decolonisation techniques within a Critical Utopian Action Research (CUAR) framework of sharing circles and *dreaming* about a better future for Indigenous accountants and social enterprise. Although the curriculum was designed based on the accounting profession, the approaches used are relevant for other vocations.

Keywords: Indigenous students, accounting education, culturally empowering, community engagement, Indigenous accountants

Introduction

With less than 100 registered Indigenous¹ accountants in Australia (Parkes, 2018) compared to an estimate by Core List (2015) of 200,000 non-Indigenous accountants in the field, there is significant underrepresentation of the Indigenous population in accounting. The motivation to increase the number of Indigenous students studying accounting is manifold. Higher education plays a crucial role in

¹ The authors use the term 'Indigenous' to identify all Aboriginal and Torres Strait Islander First Nations peoples of Australia, connecting with Article 3 of The United Nations Declaration on the Rights of Indigenous Peoples. We acknowledge the traditional lands of the Larrakia people, where this inaugural Indigenous Pre-Accounting Enabling Program was designed and delivered. With respect, we acknowledge the traditional lands of all participants, locally, nationally, and internationally.

creating employment opportunities for students and improving both economic and health determinants for Indigenous Australians (Brueckner et al., 2014; Department of the Prime Minister and Cabinet, 2017). Finance and accounting education has the potential to positively affect multiple areas of society that need improvement. These include (1) money management skills for individuals and communities (Bin-Sallik et al., 2004), (2) greater financial independence of Indigenous organisations through limited reliance on non-Indigenous accountants, and (3) involvement of Indigenous communities in financial planning and decision-making processes (Rkein, 2014). In addition to the individual effects, financial and accounting education has potential at the wider economic and social level in terms of boosting Indigenous economic engagement (Lombardi & Clayton, 2006).

The barriers preventing Indigenous students from entering and completing higher education are significant. The Bradley et al. (2008) review of Australia's higher education system identified Indigenous Australians, people with low socioeconomic status, and those from regional and remote areas as the most disadvantaged groups in the sector. In addition to the general barriers that impede access to education, there are difficulties more specific to accounting as a profession. Foremost, there is a common misconception that accounting focuses only on mathematics, which is untrue. In the domestic context, the link between accounting and Indigenous business success is not well understood, nor is how Indigenous accountants can contribute to the future economic growth of Australia.

In light of the imperatives and barriers to study, educational programs that are culturally empowering and sensitive to the difficulties that students face must be developed. In the long term, these programs have the potential to facilitate active participation of Indigenous accountants in growing Indigenous enterprise while improving the standard of living for the community. Building pathways and raising "levels of aspiration and confidence of Indigenous students" (Indigenous Higher Education Council, 2006, p. 3) must become a top priority for accounting and other professions.

The main objectives of this research are to develop a collaborative curriculum design for the Indigenous Pre-Accounting Enabling Program offered at Charles Darwin University (CDU) in Darwin, Australia, a remote and regional university in the Northern Territory. In essence, the course must:

1. be culturally empowering and communicate two-way imperatives for growth in the number of Indigenous accountants in Australia
2. break down some of the barriers to university education
3. motivate Indigenous students to study accounting
4. provide students with links to mentoring from Indigenous role models in the profession
5. establish a community of Indigenous students online and on campus – one in which students can gain peer-to-peer support.

This article first establishes the significance of building the capacity for prospective Indigenous accountants by exploring two-way imperatives. First, there is motivation to increase the number of practising Indigenous accountants for Indigenous businesses, communities and people. Second, it is essential that the traditional accounting profession and the reports used and produced in Australia (for example, concerning cash flow and profit and loss) gain an Indigenous perspective, which further informs issues of social enterprise, community and the environment. After introducing the Critical Utopian Action Research (CUAR) framework – which first critiques the existing situation and combines

it with visions of, or *dreaming* about, the utopian perspective—the research reports on the results of the curriculum development. Although the program design was based on accounting, the methods and practical approaches used are relevant for other professions that more Indigenous people are encouraged to pursue.

Significance of building the capacity of Indigenous accountants for Indigenous communities and the Western world

The significance of building capacity for Indigenous procurement, enterprise and entrepreneurship has long been on the national agenda (Hudson, 2017). However, the 2020 bushfires and the COVID-19 pandemic have only amplified the requirements for self-sufficiency among Indigenous communities. Building the financial capability of this population is crucial to the resilience, success and sustainability of Indigenous enterprises and communities in the future. Yet there is a dire lack of access to financial services in remote and rural regions, and a significant gap in Indigenous registered accountants across Australia. The overreliance on accountants educated in the Western tradition “means that Indigenous business people, while themselves excluded from fully understanding the principal language of business, usually seek advice from [a professional sector that lacks] insight into the complexities of operating a business” (Rkein & Norris, 2012, p. 96) in a culturally different way. Further, there is the problem of accessibility to reliable financial information in these communities during times of crisis. Indeed, accounting skills can provide a path to social enterprise and “opportunities to develop their economic potential and to become empowered, self-sufficient communities” (Rebutin, 2009, p. 3).

Conversely, the Western world continues to ignore many important approaches to accounting and further disregard the Indigenous perspective of social and community enterprise and environmental accounting (Gallhofer et al., 2000). In 2009, Warren Mundine, Indigenous Labor Network convenor and chair of the Australian Indigenous Chamber of Commerce, stressed the importance of accounting in fostering self-sufficient Indigenous communities. Mundine explained that some “1,000 Indigenous accountants are needed to be trained. ... It is only with the representation from the medical, legal and accountancy professions that Indigenous communities can build strong and self-sustaining economies” (Toohey, 2010, as cited in Rkein, 2014, pp. 45–46). This goal remains an aspiration in 2022. Even a less ambitious goal of increasing the number of Indigenous students in accounting has the potential to provide significant benefits. As Rkein and Norris (2012) explained, “even an increase in basic accounting knowledge will assist in the development of an Indigenous individual’s financial skills, enabling them to assist in enriching the lives and affairs of individuals, families, communities and businesses” (p. 96). There is equal need to reconcile the value system of both Indigenous and non-Indigenous worlds to develop theoretical accounting frameworks and praxis grounded on the two different value systems, which can be understood and accepted by both parties (Norris et al, 2022). The time is ripe for undertaking such a task, whose performative aspect presents in itself a high level of complexity. In fact, Greer and Patel (2000) highlighted incompatibility between “the core indigenous yin values of sharing, relatedness and kinship obligations inherent in indigenous conceptions of work and land ... with the yang values of quantification, objectivity, efficiency, productivity, reason and logic imposed by accounting and accountability systems” (p. 307). This fundamental conflict of values leads to questioning “the impact of accounting and accountability systems on the Indigenous peoples of Australia whose beliefs, norms and values are organised differently” (p. 307). These are the challenges that future graduates face in accounting and other similar programs.

Motivation to increase the number of Indigenous students in accounting also comes from the industry. Locally, in the Northern Territory, there is strong commitment from a wide-reaching base of businesses

to build individual capacity and employ Indigenous peoples in the banking and finance sector, as well as in areas requiring financial experience. There, the Traditional Credit Union occupies a unique position as the only Indigenous-owned credit union in Australia working across remote Northern Territory to deliver employment opportunities and real financial services to Indigenous communities. The objective is to hire close to 100% Indigenous employees, but it is often challenging to recruit qualified staff. Elsewhere, the Westpac Group has committed to employ 4% or more Aboriginal and Torres Strait Islander peoples as part of its 2018–2020 Reconciliation Action Plan, and the Commonwealth Bank announced its objective to reach Indigenous employment parity by 2026, aiming for at least 3% of its entire Australian workforce to be represented by Indigenous employees.

Beyond the field, accounting skills might be required in non-traditional accounting roles such as for census interviewers (who have to count the number of residents in a particular community) or in other roles necessary for running a self-sufficient community. Another example is the position of royalty distribution officer, responsible for the payment of royalty distributions to approved and authorised recipients, as employed by the respective land councils. Recently, the necessity for self-sufficient remote communities emerged dramatically when access to Indigenous communities was restricted due to COVID-19. This saw various resources gauged externally, given the prohibition of movement and goods to and from communities. Although these measures were necessary due to the severe risk posed by the pandemic, they also created intense social and economic hardship that prevented many communities from sourcing even the most basic necessities.

Method

Critical Utopian Action Research framework

Broadly, this study uses participatory action research (PAR) as a research method. First developed by Paulo Freire in the 1970s, one of the aims of PAR is the production of knowledge and action that is useful for communities through research, education or socioeconomic action, with the view to empower and encourage deep processing (Freire et al., 2018; Morales, 2016). The PAR method has been applied to analyse school, university and community programs (Tsey et al., 2002). In the study context, it bridges the gap between theory and practice through community-based participation needed in developing the CDU program. Combined with the CUAR framework, this proved to be a successful method for decolonisation of the curriculum (Nutti, 2018). The framework includes critical analysis of existing situations, with the view to create a better future. In other words, the framework posits that “critical analysis of existing realities or experiences should be steppingstones for new societal developments and radical utopian ideas of other futures” (Tofteng & Bladt, 2020). Therefore, analysis of the existing conditions in the Australian accounting curriculum began with collaborative criticism of the barriers students face to higher education. This progressed to envisioning the type of education offered for prospective accountants in a culturally empowering way and was finalised by actively developing the curriculum. The subsequent sharing circles undertaken involved partners that are fully invested in the professional development of future students. The next step for this research includes implementation of the curriculum.

Results of the collaborative design

Collaborative partnership

While there are existing university courses that provide enabling programs for Indigenous students in pre-accounting and pre-business,² the novelty of the CDU program lies in its early engagement of collaborating partners as listed in the Acknowledgements section of this article. These industry partners provide both mentoring and onsite training, as well as employment opportunities for graduates, and staff become role models for the students. The partners were actively involved from the inception of the program.

Critical perspective: Barriers to accounting education

The partners appreciated the importance of collaborative curriculum development. The workshop began with critical reflection on the barriers Indigenous accountants typically face when entering the field. The barriers identified by the partners were not different to those already noted in the modern literature. Key factors impeding or hindering the entry and retention of Indigenous students in the field can be divided into two groups: (1) general barriers related to higher education, and (2) specific barriers related to the accounting profession.

The general barriers are considered first. Culturally, doubts and shame prevent Indigenous students from applying to a higher education degree (Louth, 2017; McKnight et al., 2020). These sentiments arise from a lack of confidence in one's intellectual capacity and ability to complete tertiary study, and difficulty in conciliating the different demands of two world views – Indigenous and non-Indigenous. These concerns have to be addressed through positive reinforcement and support (Purdie et al., 2000), as well as motivational psychology (Martin, 2006). It has been shown that shame can be addressed and, thus, minimised or mitigated through mentoring circles (Mills et al., 2014), and, as importantly, through collaborative approaches to education focused on working “within a community as opposed to upon it” (Louth, 2012, p. 1). Considering that most students entering the CDU program are mature-age, additional shame might be associated with feeling older than other students (Page & Asmar, 2008; Rose et al., 2008; Slatyer et al., 2016). The key to increasing “self-confidence, self-concept and self-efficacy” lies in creating a sense of community among students, along with implementing “strategies to enhance group confidence, group identity and group efficacy” (Louth, 2017, p. 187). However, once enrolled, premature withdrawals have been associated with “financial pressures, social or cultural alienation caused by the academic demands of study, and insufficient academic support” (Pechenkina & Anderson, 2011, p. 17). Research has further identified Indigenous students' disillusionment with culturally inappropriate education (Cameron & Robinson, 2014; Walker et al., 2008).

An important study conducted by CDU lecturer Dr Hassan Rkein and Gweneth Norris (2012) noted the following barriers that Indigenous students face while studying accounting and/or attempting to enter the accounting profession:

1. “Indigenous students from remote communities have no perception of what ‘accounting’ means and have not had contact with accountants” (p. 105). Although urban Indigenous students had some knowledge of what the accounting profession is and considered some of its skills useful for the community, it was ultimately not an attractive career path. Both urban and remote students “dislike the notion of spending their working hours in an office” (p. 105).

² This includes programs such as the Indigenous Pre-Business course at the University of New South Wales, Indigenous entry pathways at Deakin University, and the Aboriginal and Torres Strait Islander Pathway Program at Western Sydney University.

2. Pedagogically, it is difficult to teach accounting “by doing” the concepts, and principles have to be taught.
3. From a cultural-historical perspective, the “historical lack of a currency, the continuing acceptance of barter and swap and the culture of compulsion to share with the whole community were cited by a teacher as an impediment to the selection of accounting” (p. 105). Similarly, many students did not envision a role for the profession in the wider community.
4. The Indigenous students who did study accounting at school identified the relevance and usefulness of accounting, even in setting the price of artwork that they intend to produce, but did not see a need to go beyond the introductory accounting that was part of a high-school course or one or two units of accounting in a degree (p. 105).
5. Indigenous students did not define success through high salary and having a respected job but rather through connection to family and community.
6. Indigenous families and communities placed more emphasis on ties with the family and community through cultural duties and ceremonies rather than academic achievements.
7. Teachers at high schools “questioned the relevance of accounting for Indigenous [students], and they also questioned their ability to pursue the subject” (p. 105).
8. The “hidden curriculum” in Western accounting education was a “daily dilemma faced by Indigenous students when participating in mainstream educational institutions” (p. 105).

Utopian perspective: Literature, partners and metaphor

Utopian perspective in the literature

Past literature has explored a utopian perspective in terms of general education only. One outlier is Gore et al. (2017), who conducted a scoping review of Indigenous students’ participation in higher education, examining the main enablers for undertaking study and completing a tertiary degree. The main findings included the significance of developing enabling programs, providing links to the community and including Indigenous role models from the profession.

In terms of the enabling programs, direct involvement with the university environment prior to enrolment has been stressed as an important enabler that helps students better connect with their studies (Gore et al., 2017). Such programs included pathways to scholarships, industry partnerships and incentives designed specifically for Indigenous learning. Elsewhere, Pechenkina and Anderson (2011) stressed the need for “pipeline programs” to increase the pool of tertiary-ready Indigenous students, as well as transition programs that provide academic development and enhancement to ensure successful academic retention during study. In terms of community engagement, students must be able to relate to the content offered in these degrees, whether through direct relevance to their community (Howlett et al., 2008) or through nurturing skills that students can transfer back to their communities (Howlett et al., 2008). Similarly, the importance of including Indigenous role models proved vital, as it gave students the assurance needed to complete their degrees (Gore et al., 2017).

Utopian perspective of partners

In terms of accounting and partners' perspectives, the workshop continued with a dreaming exercise about building a better future. Based on this utopian perspective, the education offered for prospective accountants must be culturally empowering and consider identity and culture as a focal point of study. As such, a few key elements must be incorporated in the accounting curriculum.

First, (1) students must acknowledge accountants as storytellers, in that they take the past to talk about the present to build the future. They must disclose both past failures and successful enterprises. These are the stories students must hear.

- Implementation: Facilitators and guest lecturers have to focus on stories and metaphors to deliver the program content.

Second, (2) the initial days of the program must focus on explaining what accountants do – think, count, write and talk. These skills are available to every human, and most students are already doing this. What we are teaching is an extension of existing skills rather than completely new skills.

- Implementation: This metaphor of extending skills rather than enforcing skill acquisition is presented and reinforced as the primary metaphor throughout the intensive component of the program.

The first two weeks must then (3) improve on students' soft skills and sense of community to ensure they receive ample peer support should hardships arise. Communication, leadership, networking and seeking opportunities are all vital.

- Implementation: This leadership component is delivered by an Indigenous leader from Indigenous Accountants Australia.

Further, there is (4) an expectation that becoming a CEO is the ultimate destination for an accountant. However, this does not include the intrinsic values of Indigenous students, which are rooted more in community.

- Implementation: It is necessary to show students the future career paths of accountants in various industries through panel discussions with different professionals from very different organisations, as well as site visits. The program must also demonstrate how the accounting profession is vital for community wellbeing (that is, accounting on country).

Students must then (5) feel confident in their ability to complete the course. That is why it is useful to include recent, successful Indigenous accounting graduates who completed the course and are now working for accounting companies.

Both (6) atmosphere and logistics also help to create a culturally appropriate space for students in the program. CDU has dedicated a space for students, complete with research posters, portraits of Indigenous business role models and artefacts related to community enterprise and education.

Development of (7) students' soft skills – including networking, presenting to businesses and overall self-confidence – is pursued in partnership with Indigenous Accountants Australia. This key body develops and delivers the Indigenous leadership component of the program, which explains the importance of an accounting degree and the soft skills needed during study and while in future employment.

Finally, the (8) financial literacy component is important for students' personal and professional lives. This component is delivered through the First Nations Foundation's My Money Dream program, which focuses on digital financial literacy training.

Results of the collaborative curriculum design

The CDU program is delivered in two components. First is a four-week full-time intensive, and second is through ongoing individual and group mentoring, with support provided throughout the chosen course of study. This can include the six-month Certificate IV in Accounting and Bookkeeping (FNS40217) or the Bachelor of Accounting. As CDU is a dual sector university, students automatically gain an advanced standing for completing either degree. This progression is not only to empower individuals who lack confidence to pursue tertiary study, but also enables them to check the education requirements before they commit to a bachelor or accounting degree. This structure reflects the career pathway for accountants and demonstrates their ability to grow as professionals.

Figure 1 graphically depicts the collaborative design, taking into consideration barriers, cultural perspective, importance of supportive environment, and strong collaboration between university, profession and industry for well-being and professional development of students.

Figure 1: Collaborative design of Indigenous Pre-Accounting Enabling Program



Four-week full-time intensive

The four-week intensive program equips students with the knowledge, skills and confidence needed to complete an accounting course. The pre-program is delivered as an intensive, full-time program, with residential options available for participants who do not have accommodation available in Darwin. Students do not pay tuition or accommodation fees for the pre-accounting enabling program. Contribution from the CDU partners help to cover the costs of the four-week program, including residential costs (on an as-needed basis); transport to Darwin from remote communities; breakfast, lunch and afternoon tea; study materials; local transport; guest speakers and mentors; My Money Dream software; cultural tours; and group activities. CDU covers all other costs associated with coordination, facilitation and use of facilities. Delivery of the longer-term program aims to be launched in Alice Springs to provide another base for delivery of the pre-degree program.

The intensive focuses on developing students' soft and technical skills. The soft skills include finding the motivation to study, overcoming study barriers, networking, seeking help when needed, consulting with role models, and seeking guidance when required. The technical skills include working with Microsoft Word and Excel, academic writing, critical thinking and financial literacy, and basic numeracy. The intensive is delivered by a dedicated coordinator and facilitators, each of whom has an academic and educational background and experience in delivering training to Indigenous students. The delivery and materials are tailored to meet the learning styles and needs of Indigenous students. While understanding of the program delivery is subject to further research, insight gained from the program design highlights the importance of:

1. collaboration and effective communication between CDU, partners and students. This collaboration is the fulcrum of the program. Without it, the value of the program would be diminished. Therefore, a significant amount of effort, diplomacy and tact has to be ensured in this area.
2. graphic metaphors, and not only textual means of communication. The ability to translate knowledge through metaphors and concept maps boosts students' confidence in their ability to understand the learning material.
3. spiral learning and culturally empowering methods of learning included in the curriculum. The necessity of developing curriculum and research in line with Indigenous culture is widely acknowledged (see Fredericks, 2007; Martin, 2006).

The pre-program assessment helps to identify students' needs for additional initial support using LLN Robot as a diagnostic tool. LLN Robot provides the program facilitators with information to tailor the learning process to each candidate's strengths and weaknesses. The coordinator is aware of a potential issue with student withdrawal, including low engagement and general fear of failure, so the program has been specifically tailored to meet the learning needs of Indigenous learners. It is also focused on developing skills and support networks rather than simply acquiring knowledge. The program aims to provide candidates with the skills and insight into what it means to enrol in study, including how to study; the academic requirements of the program; how to operate an online study platform; and the persistence required to succeed.

While there is ample research on Indigenous learning, one study by Yunkaporta (2009) is perhaps the most significant work to date. The research highlighted eight ways of Aboriginal learning, which focus on establishing links with the community, construction and deconstruction of knowledge, circular (nonlinear) learning, links with the land, learning through symbols and images, non-verbal

communication, learning maps, and sharing stories. The importance of understanding the circular nature of knowledge is “not necessarily something that happens all at once, but something you develop in pieces” (Yunkaporta & Kirby, 2011, p. 66). Yunkaporta and Kirby (2011) stressed the focus not only on “what and why” but also on “how”, and the particular importance of the use of metaphors, local knowledge and links in adding creativity and problem-solving to the learning activities (pp. 68–71). Further, Yunkaporta (2010) emphasised the importance of silence for creativity and reflection. If students are denied sufficient “white space”, they consider the program too fast paced and likely disengage.

A series of assessment pieces are embedded in the four-week intensive to provide students with speedy feedback and specific support where it is required. Setting assessment tasks to work towards – such as short writing tasks, creation of a budget using Microsoft Excel, engaging in teamwork activities and hosting student presentations – allows students to experience “real study life”, and further provides an understanding of the requirements, feedback and pressure of deadlines that come with tertiary study. In addition to the skills learnt during the pre-degree program, the CDU program helps students find success in their accounting studies by making them familiar and comfortable with the physical and digital university environment (through Learnline, CDU’s learning management system), as well as the expectations and academic skills needed for study.

Mentoring and financial support throughout the program

The design of the curriculum takes into account the barriers to study, including the absence of study resources (such as a laptop and textbooks for research and assignments), limited education experience, and lack of both community support and confidence in gaining employment after course completion. The Higher Education Participation and Partnerships Program funding offered by the Australian Government to students with low socioeconomic status is utilised to ensure that students can purchase study resources in their first year of study or pay their university fees.

Further, the community support aspect developed throughout the chosen course of study (whether Certificate IV or Bachelor of Accounting) is vital. Students receive ongoing group and individual mentoring support from a range of industry professionals, key role models and past Indigenous students who have successfully completed the program. The relationships created during the intensive between students and lecturers mean that successful candidates have a support network from the very first day of their enrolment. For the second component of the program, the Asia Pacific College of Business and Law at CDU assigns students an academic and industry mentor who actively supports them through to the successful completion of their accounting degrees. Mentors work with individuals and the group as a whole, fostering peer-to-peer support and learning networks. In consultation with and by recommendation of key partners, qualified Indigenous students gain employment in areas of accounting. The partners will first offer job placements during the course and later offer employment on a part-time or full-time basis, as negotiated between employers and students.

Conclusion

There are multiple imperatives for increasing the number of Indigenous accountants in Australia, but the barriers these students face are formidable. Therefore, the development of enabling programs is essential. The objective of this research was to develop a curriculum design for the Indigenous Pre-Accounting Enabling Program at CDU that is culturally empowering, overcomes some of the barriers Indigenous students face before and/or upon entering university, motivates Indigenous students to study

accounting, provides students with links to industry-grade mentoring, and establishes a community of Indigenous students online and on campus. The novelty of the CDU program is its early involvement of Indigenous accountants as role models, as well as Indigenous corporations and regulators of Indigenous businesses, such as the Office of the Registrar of Indigenous Corporations and the accreditation bodies Chartered Professional Accountants and Chartered Accountants.

The methodology adopted for this study used decolonisation methods within the CUAR framework of sharing circles (focus group meetings) and dreaming about a better future for Indigenous accountants and enterprise. The practical approach of involving partners, role models and potential employers early in the program's development proved to be useful. The design of the entire program was conducted in consultation with and through recommendations by key partners interested in providing employment and mentoring to Indigenous students while they are undertaking a degree. Although the curriculum was designed based on the accounting profession, the methods and approaches used are relevant for other professions that more Indigenous professionals are encouraged to enter.

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