

Making management controls inclusive: The importance of embedding Indigenous cultural values in the key-performance indicators used by Australian organisations

Research Grant Progress Report
CPA Australia Global Research Perspectives Program

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Acknowledgements

A research project fully funded by CPA Australia through the Global Research Perspectives Program (**Grant ID: 006/202**), conducted in conjunction with Griffith University and Torrens University.



The authors would like to acknowledge the commitment of the organisations and participants that volunteered to participate in this research project. The two organisations studied provide insights into the importance of reconciliation and the wonderful work being done to create opportunities and improved outcomes for Indigenous communities and people. Participants from various backgrounds were involved including executive employees, management and operational employees, support Staff, and Indigenous Elders and community members. These participants accommodated our efforts to complete this research despite difficult operating conditions during the global pandemic.

Executive summary

A Reconciliation Action Plan (RAP) is a strategic document that identifies actions that govern how organisations establish mutually beneficial relationships between Indigenous and non-Indigenous businesses. These strategic documents are plans for action that aim for reconciliation both internally and in the communities in which an organisation operates. This research, which was funded by the CPA Australia Global Research Perspectives Program (**Grant ID: 006/202**), focused on the managerial contexts for implementing RAPs.

A summary of the key research findings includes:

- Indigenous cultural values were broadly defined within RAPs and consistently documented by each organisation
- Management controls were widely used. Despite being consistently applied across the sampled organisations, subtle nuances in the way management controls were found.
- Management support and finances were critical to the success of RAPs
- Collaborative management and relationships were essential for promoting Indigenous cultural values
- The implementation and governance of RAPs at an institutional level is problematic as different divisions or branches with organisations may fail to appreciate their strategic importance
- Importance of cultural awareness training for both non-Indigenous and Indigenous employees
- Artwork creates a sense of belonging and openness that is likely undervalued by management controls
- Minutes of meetings, toolbox talks, safety software important tools for managing and measuring cultural performance
- Formalisation of reward systems within RAP document was happening at an informal level within the sampled organisations but did not get formalised within RAP processes

The following recommendations are made based on the research findings:

- Government policies that mandate targets for Indigenous employment and spending should be changed. The targets should be removed and the focus shifted towards developing initiatives to develop Indigenous business opportunities and growth prospects
- The degree of alignment between RAP objectives and an organisation's prevailing management controls influences how cultural reform is advanced. Thus, care is needed to ensure that underlying managerial contexts for implementing RAPs do not reinforce historic power struggles by subordinating the strategic objectives of Indigenous organisations which are inherently cultural
- Embedding RAP objectives throughout various organisational levels will help to achieve sustained improvements in Reconciliation outcomes

Introduction

This research project, funded by the CPA Australia Global Research Perspectives Program, focused on the role of management controls in the implementation of Reconciliation Action Plans (RAPs). Prior studies have not considered the importance of understanding how management controls can be applied to Indigenous business contexts. A RAP is a strategic document that identifies actions that govern how organisations establish mutually beneficial relationships between Indigenous and non-Indigenous businesses. These strategic documents are plans for action that aim for reconciliation both internally and in the communities in which an organisation operates.

Reconciliation Australia is a not-for-profit organisation that provides a framework for organisations to use when designing, implementing and evaluating a successful RAP. Australian organisations now have a structured approach for implementing a RAP that draws upon resources and templates containing ideas for suitable reconciliation initiatives. Specifically, the framework developed by Reconciliation Australia outlines several actions and deliverables for organisations to implement such as RAP working groups, senior leadership support, participation in national reconciliation week and setting measurable targets for key deliverables. Organisations must follow these best-practice guidelines in order to receive Reconciliation Australia's endorsement. However, frameworks for studying how different management controls are used to deliver strategic objectives have not been applied to Indigenous business contexts. More importantly, there appears to be no mechanisms that have been developed to evaluate whether the RAPs have been successful.

This research investigates how management controls become a part of the RAPs of two organisations and help to translate Reconciliation objectives. In Australia, the Reconciliation process involves work to close inequality gaps between Indigenous and non-Indigenous Australians resulting from historic dispossession, silencing and violence towards Indigenous peoples. RAPs aim to reduce gaps between the economic, environmental and social interests of organisations operating in Australia and Indigenous communities. These RAPs outline various initiatives for creating opportunities and strengthening relationships with Indigenous communities such as increasing Indigenous employment and procurement. Such reconciliation initiatives around building relationships of respect and trust between Indigenous people and the wider Australian community began more than a decade ago (Lloyd, 2018); yet, no empirical research has investigated how these initiatives are integrated within the management controls of Australian organisations. We address this gap by developing a greater understanding of organisational involvement in Reconciliation through the implementation of RAPs and their management control.

The question examined in this research is: how are Indigenous cultural values (more broadly cultural reform) translated within the RAP network via management controls. Following a review of literature

on cultural values reported for Australian Indigenous communities, two research objectives emerged. Table 1 identifies these objectives explored in answering the research question.

Table 1: Research Objectives

Objective	Description
1	Identify the management controls used by Australian organisations to align cultural and business values
2	Identify how Indigenous cultural values are translated when management controls and RAPs combine

The first research objective provides an overview of the institutional context for implementing best-practice RAPs, and assisted in developing a management control framework for defining Indigenous cultural values within Australian organisations. The second research objective provides a management control perspective on the value of Indigenous culture. The aim is to develop a framework for implementing management controls that facilitates an inclusive and interdependent process of accounting for Indigenous cultural values. Prior studies have not considered the importance of understanding how management controls can be applied to RAPs to improve the opportunities and outcomes of Indigenous businesses and people. Moreover, few studies have identified how Indigenous business perspectives are valued by Australian organisations, along with the importance of management controls such as performance measures in the valuing process (Bodle, Brimble, Weaven, Frazer, & Blue, 2018; Craig, Taonui, Wild, & Rodrigues, 2018; Woon, Chatterjee, & Cordery, 2019).

Study method

Ethical clearance

To conduct this research involving Indigenous cultural themes and people, an application to Griffith University was made. Approval for research of this nature required several criteria to be met including:

- A culturally appropriate consultation process to ensure that research objectives and outcomes were useful to participating Indigenous organisations
- Culturally appropriate data collection methods were used to ensure that the research team members and research contributors were equal participants.
 - Specifically, we used a research method that followed that enabled research contributors to suggest additional interviewees and critique the findings and interview transcripts prior to their analysis
- Associate Professor Kerry Bodle was also involved in all interviews. This involvement was important because Kerry identifies as an Aboriginal Australian and has expertise in following Aboriginal Cultural Protocols and respectful communication with Torres Strait Islander Australians gained through previous successful research projects.

The proposed research and instruments used for data collection were submitted for ethical approval through the Griffith Human Research Ethics Committee. Ethics approval for the project "Making management controls inclusive: The importance of embedding Indigenous cultural values in the management controls used by Australian organisations" was granted on 23rd February 2020: (GU Ref No: 2020/103).

Background on organisations and their cultural objectives

In order to preserve anonymity, pseudonyms are used to refer to the sampled organisations and the participants involved in this research. Wula and NICO entered into a joint venture partnership to deliver a major infrastructure project for an Australian Government department. The contract was awarded to Wula and NICO won the tender to deliver the project, a common arrangement in Australia's construction industry.

Indigenous organisation

Wula provides construction and facilities management services to public and private clients across Australia. Since inception by two Indigenous businesspersons in 2011, Wula has grown and expanded their operations into all Australian states. Wula has grown to become one of Australia's largest Indigenous owned companies, producing millions of dollars in revenue and employing hundreds of people. From the outset, Wula has intended on leveraging their Indigenous cultural heritage as an operational advantage rather than a means for Government assistance. A senior manager confirmed that Wula do not want to be beneficiaries: Wula "employ Aboriginal people, Hello! These are skillful people that offer so much!" [Participant_3].

Having successfully implemented a RAP in 2019 (used for archival data analysis in this study), Wula has since been endorsed by Reconciliation Australia to begin designing a more advanced RAP. Interviews were conducted while Wula was in the process of introducing this revised RAP. Senior management considered the RAP to provide another helpful tool for achieving Reconciliation through business. For Wula, developing a RAP was an "ongoing process requiring self-reflection in order to continuously improve our processes with and for Aboriginal and Torres Strait Islander peoples" [Wula's Reconciliation Action Plan].

Non-Indigenous organisation

NICO is a large publicly listed Australian organisation established by a non-Indigenous Australian businessperson. The company provides construction and property investment services to international clients, producing billions of dollars in revenue and employing thousands of people. From the outset, NICO was intent on establishing a business that was beneficial to society by balancing economic goals with the environmental and social impacts of their business operations. The organisation's aim of creating places that people value involved providing benefits to shareholders and the broader community. The executive lead for RAP implementation at NICO reflected on the evolving stages of RAP implementation: "tying [Reconciliation] in to the business plan", "purpose of our company has now changed to be about creating thriving communities" [Participant_11].

Research approach

This research project was undertaken in two phases. The first phase involved a content analysis of the RAPs implemented by one Indigenous organisation and one non-Indigenous organisation. In addition to analysing RAP documents, various publicly available institutional documents (e.g. best-practice guidelines outlined by Reconciliation Australia) and private organisational documents (e.g. annual reports, policies and procedures, and strategy and planning documents) were analysed. Content analysis findings were used to inform the second research phase, which involved interviews and further analysis of one large Indigenous organisation.

The case study organisation was selected using a purposive sampling method. This method made it possible to exercise judgement in selecting organisations that offered insightful perspectives on

implementing RAPs (Marshall & Rossman, 2006). It was important to select a large Indigenous organisation with both a formalised RAP implemented in accordance with Reconciliation Australia guidelines, and formalised management control systems implemented to guide employee behaviour. Another priority was to select an Indigenous organisation that was working in close partnership with a non-Indigenous organisation. Having this operational alignment between the sampled organisation's was important to identify how mutually beneficial outcomes associated with implementing RAPs emerged and were formalised.

Data analysis

Archival documentation including annual reports and RAPs from each sampled organisation were analysed. Text references to sampled organisations' implementation of administrative, cultural, cybernetic, planning and reward systems (Malmi & Brown, 2008) were analysed to examine how these systems of control were interrelated and linked with RAPs. A coding system was developed to track specific management controls referenced in RAPs or implementation documents. For example, we were interested in understanding how each organisation's RAP referred to management controls like rituals and ceremonies such as "Welcome to country" or "Acknowledgement of country" (being an example of a type of cultural control system). A codebook was completed in 2020. This codebook was developed using a mix of deductive and inductive coding techniques (Cho & Lee, 2014; Mayring, 2014). This process involved iterating between theoretical frameworks of management control and the RAPs of two large Australian organisations. The Appendix to this report provides codebook examples.

Interviews were recorded and then transcribed. Participants were sent the transcripts and were able to amend or delete content prior to analysis. The transcripts were then imported into NVivo qualitative data analysis software and coded to identify common themes in the text. These themes that emerged included various concepts discussed by participants and ideas conveyed. Patterns that emerged were identified by comparing repetitive concepts and ideas presented by participants with concepts outlined in literature. Furthermore, as Dr Hayden McDonald participated in all the interviews and also completed the data analysis, both Kerry and Hayden held interpretation workshops immediately after each interview. These workshops provided an opportunity to interpret culturally sensitive concepts discussed during the interviews and also to identify concepts that would benefit from clarification with interview participants.

After identifying initial themes in the data through an iterative coding process, data was grouped by focusing on the Indigenous cultural values and managerial objectives underlying RAP implementation. Specifically, we focused on examining how Indigenous cultural values were defined, how such notions of value were mobilised, and the role of management controls in this process. These analytical frames were of practical and theoretical significance.

The transcriptions of interview data were also thematically analysed using Leximancer software. This software tool, which is widely used in academic research, identifies themes and concepts within documents of text. Leximancer is data-driven in that the analytical approach is automated, employing algorithms to model the co-occurrence frequency between text values to identify the dominance and associations of key concepts within text (Nunez-Mir, Iannone III, Pijanowski, Kong, & Fei, 2016). The analysis performed using Leximancer helped with validating conclusions that were made about broad themes, along with providing further ideas and actionable insights about key findings.

Findings presented in the next section are discussed in terms of the broader themes: administrative, cultural, cybernetic, planning and reward and compensation controls. This discussion elaborates on the different levels of management control employed by each of the sampled organisations.

Research findings

Connecting business and cultural values through management controls

Table 2 summarises the management controls each organisation used to implement RAPs. The table groups management controls based on the broader categorisations of administrative, cultural, planning, cybernetic and reward controls. Within each of these five categories, different levels of control are referenced in accord with literature (Bedford & Malmi, 2015; Malmi & Brown, 2008). A count for each of the five controls and their respective sub-categories is provided for each organisation. This count represents different controls that were referenced to specific categories. For example, in examining cybernetic controls, it is evident that non-financial measurement systems were the most prominently documented controls by each organisation. Specifically, objective measures such as the “number of meetings held” or “number of events run” were the cybernetic controls most commonly documented within each organisations’ RAPs. Analysing these objective measures based on the organisational type reveals that Indigenous organisations referenced 5 different types of objective measures in comparison to 9 different types referenced by the non-Indigenous organisation.

Table 2: Management controls used in the implementation of RAPs by organisational type

Management control system	Level 1	Level 2	Organisational type	
			Indigenous	Non-Indigenous
Administrative	Governance Structure	Management and project teams	2	6
		Meetings, schedules and agendas	2	1
	Organisational design and structure	Communication	3	3
		Functional specialisations		1
	Policies and Procedures	Boundary Systems		1
		Standardisation	4	5
	Cultural	Clans	Ceremonies	7
Memberships			3	3
Rituals			2	2
Symbols		Artwork	1	1
		Building and workspace design	1	1
Values		Creeds	1	
		Mentoring	2	1
		Selection, Recruitment and Placement	1	1
		Socialised Individuals	4	7
		Statements (Mission, Vision, Purpose)	1	1
Cybernetic	Financial measurement systems	Indigenous spend		1
	Hybrid measurement systems	Dashboard		1
	Non-financial measurement systems	Objective measures	5	9
		Representation ratios	2	2
	Subjective measures		2	
Planning	Action planning	Goals, actions and tasks	14	14
	Long-range planning	Strategy Implementation	5	3
Rewards	Extrinsic	Cultural leave		1
	Intrinsic	Recognition	1	

The management control framework outlined in Table 2 provides researchers and organisations with a useful tool to support the implementation of their RAPs. These findings show how Indigenous cultural values become mobilised within an organisation's management control systems. Particularly, analysis of Indigenous organisations' RAP implementation revealed the importance of administrative, cultural, cybernetic and planning controls. Rewards were used to a lesser extent.

Administrative controls were used by sampled organisations to structure RAP implementation. The types of governance structures used varied more within the non-Indigenous organisation. Nevertheless, each organisation relied on having appropriate systems and agendas for RAP implementation which were administered through working committees and authenticated by the presence of broad management and cultural representation on committees. Organisational structures

were also widely documented within RAPs. Dedicated personnel were assigned ownership of RAP implementation within each organisation such as a “cultural development manager” or “Indigenous program manager”. The responsibilities for these personnel were also documented included implementing actions, tracking progress and reporting on reconciliation objectives. Additional guides were developed outlining the “terms of reference for the RAP working committees” while Wula also identified the regularity and agenda of meetings. Policies and procedures that prioritised cultural initiatives were established such as a “cultural protocol document for Welcome to Country and Acknowledgement of Country” or a “cultural protocol document for arts, language and culture” [Reconciliation Action Plan].

Cultural controls were also important for implementing RAPs. Controls within the clan category included ceremonies and rituals such as aboriginal smoking ceremony and Welcome to Country, along with memberships held with organisations like Reconciliation Australia. In responding to a question about how Wula has facilitated the education of Indigenous cultural values, an operational manager highlighted the importance of “cultural days”, “meeting elders”, and “dances and smoking ceremonies” [Participant_5]. Symbols and value systems were also important to both organisations. These types of controls helped to align employee actions with broader Reconciliation objectives. Both organisations appeared to prioritise the selection and recruitment of culturally engaged employees, along with actions for socialising individuals. Documented recruitment strategies aimed to increase Indigenous employment and engagement. To improve Indigenous employment opportunities, the two sampled organisations identified various actions including shortlisting Indigenous applicants and using Indigenous recruitment companies.

Cybernetic controls were important for managing the RAP implementations of both organisations. Measures such as benchmarking helped organisations gauge the relative success of RAP implementation outcomes. A particular focus on non-financial measures was observed, as shown in Table 2. For example, objective measures captured the occurrence of various actions for advancing reconciliation such as how many awards were sponsored, Indigenous events organised and meetings held.

Planning and reward and compensation controls were used by each organisation to a lesser extent. Both action and long-range planning controls were used by each organisation. Action plans included various types of information and guidance to commission Indigenous initiatives. Employees were also provided with lists to help with planning for important cultural events or agendas such as significant cultural days or procurement opportunities. Long-range plans helped with formulating and implementing RAP strategies and objectives. The primary focus for these types of plans was to confirm the resourcing requirements for RAPs. Finally, reward systems were rarely documented in RAPs and formalised to motivate and increase employee performance in relation to reconciliation objectives.

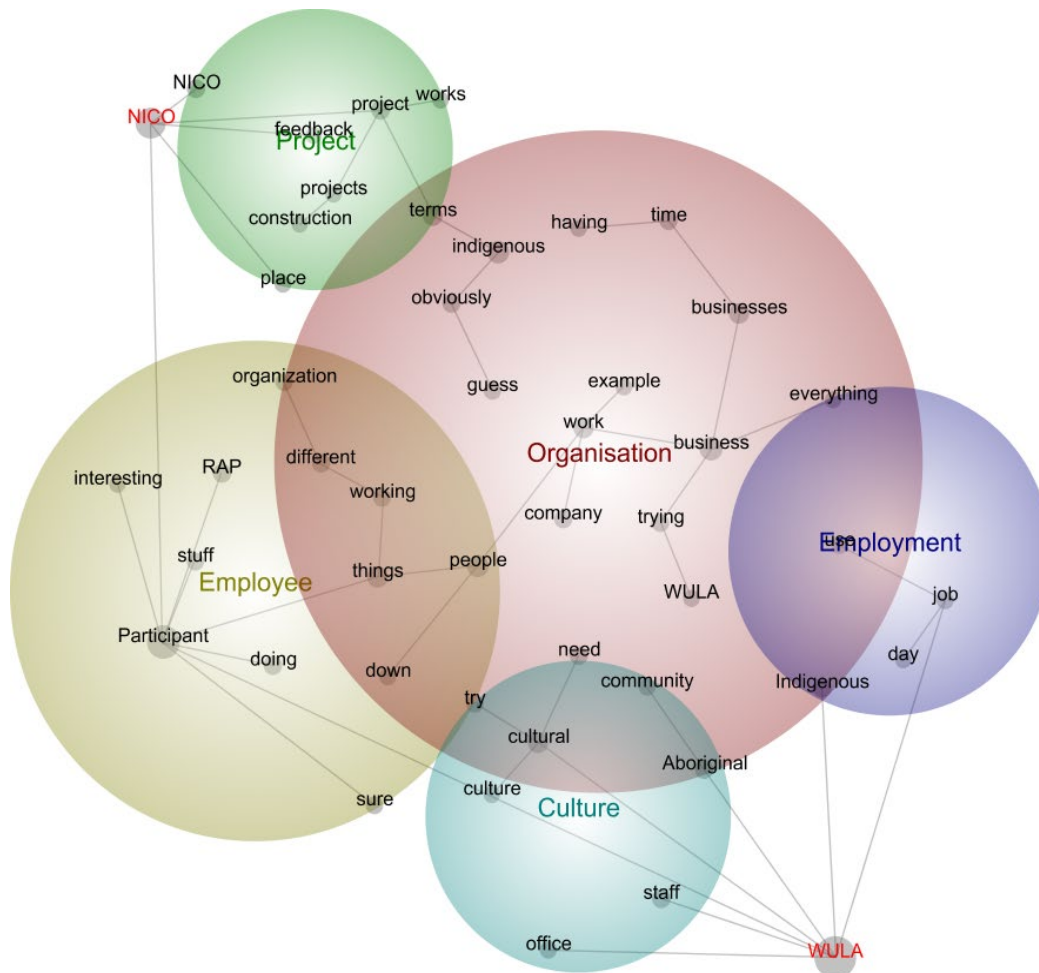
The use of management controls to translate cultural reform

Despite identifying a similar package of management controls (Malmi & Brown, 2008) within their RAPs, the translation of cultural reform through the management controls of each organisation varied. RAPs were shown to be inseparable from the business contexts and managerial tools used to reconcile the objectives embedded within these managerial innovations. Both types of organisations placed great importance on cultural initiatives outlined in RAPs. However, despite the unified goal of progressing RAP objectives, findings from our research revealed different objectives relating to the people and processes prominent in RAP implementation.

The thematic map presented in Figure 1 was produced using Leximancer software. This software provides a broad perspective on themes identified through the manual content analysed and helps

with verifying prior conclusions reached about the data. In Figure 1, five themes emerged (Project, Employee, Organisation, Employment and Culture) and each of these themes contains clusters of concepts. The five themes are heat-mapped: hot colours such as red denote themes that were more relevant than those demarcated by cool colours such as green.

Figure 1: Concept map representing the major themes in the interview transcripts



The automated content analysis performed using Leximancer helped to delineate trends in the way research participants from each organisation discussed RAPs. Two central ideas about the attention of Indigenous and non-Indigenous organisations are evidenced in the heat map. Discussions with participants from NICO (denoted by the word “NICO” in red font located in the top-left corner of Figure 1) were more likely to be associated with themes that focus on projects, employees and the organisation. Conversely, concepts discussed with participants from Wula (denoted by the word “WULA” in red font located in the bottom-right corner of Figure 1) were more likely to be associated with themes focused on culture, employment and organisations. It is concluded that the process of translating RAPs involved several actors (including Reconciliation Australia, legislation, Indigenous

Elders and communities, organisations, employees and management controls). However, by analysing how RAP implementation was performed within each organisation from the perspective of management controls, we identified four key actors prominent in the translation of RAPs: organisation, project, employees and policy.

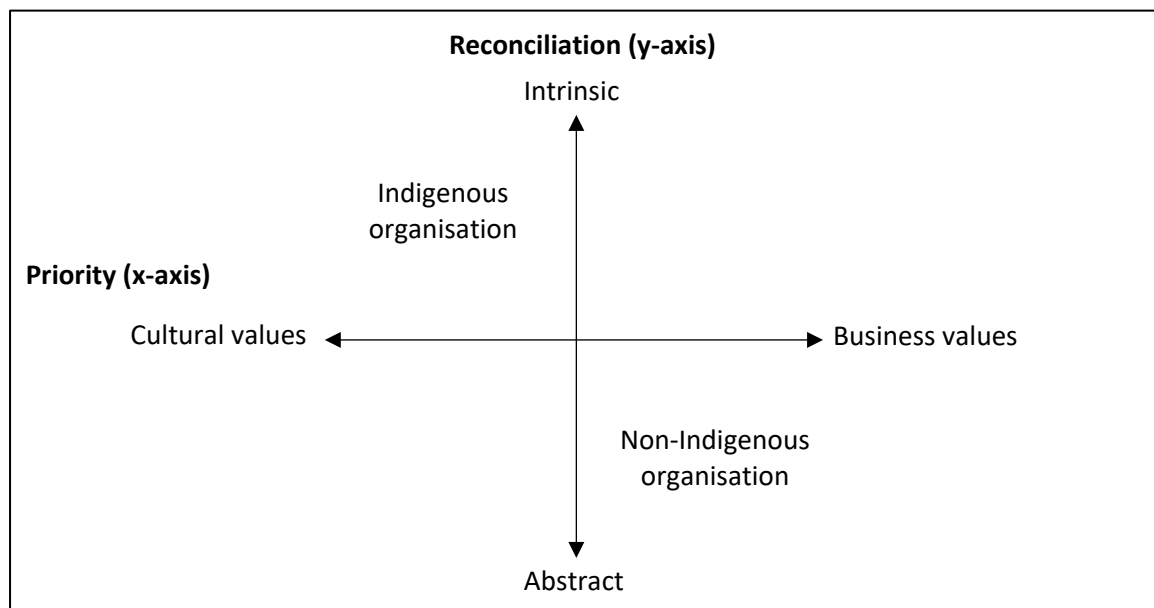
Policy and culture

The joint-venture arrangement with Wula helped NICO achieve its Reconciliation objectives. The project was successfully delivered and excellent outcomes were achieved. The number of Indigenous employees and value of contracts awarded to Indigenous businesses through the project more than doubled the Government’s target of 1.5% (Australian Government, 2020). “The project was \$230 million [...] we ended up spending over \$13 million on aboriginal participation [and] employed over 100 Indigenous people” [Participant_4].

The project's success was a testament to the partnering of Indigenous and non-Indigenous organisations. The project provided record breaking procurement and employment outcomes for Indigenous people. Each organisation also accounted for cultural values similarly within their Reconciliation Action Plans. For example, performing Indigenous customary practices and engaging with Indigenous communities was a priority of each organisation. However, subtle differences in the way these organisations accounted for Indigenous cultural values existed.

Despite the project’s success, different motivations for implementing RAPs were evident (as shown in Figure 2). An organisations position along the horizontal axis in Figure 2 depends upon their prioritisation of cultural and business values in decision making. Although each organisation we studied implemented Reconciliation Action Plans, Indigenous cultural values remained in tension with traditional business values like profit and timeliness. On the vertical axis, an organisations position depends upon their translation of Reconciliation. For example, is the process of implementing Reconciliation Action Plans seamless or complex?

Figure 2: Scenario matrix for RAP implementation comparing organisations’ priority and basis for reconciliation



For the Indigenous organisation in our study, Reconciliation was an underlying strategic objective. A condition for engaging employees or business partners was an appreciation for advancing cultural reform. Reconciliation concepts were more abstract for the non-Indigenous organisation. An executive employee highlighted the 10-year journey embarked upon to embed Reconciliation Action Plans at different organisational levels. The managing director of Wula compared the different RAP implementation approaches between partners. “They do it because the targets are there. It’s just a different mindset. We do it as part of our [daily] work” [Participant_6].

These findings about various organisational priorities and appreciations for Reconciliation have policy implications. Existing policies, which set targets for Indigenous procurement and spending, encourage non-Indigenous organisations to partner with Indigenous businesses but to improve their development and growth opportunities. For example, Wula’s managing director queried the effectiveness of target setting. “Once [non-Indigenous organisations] hit their target. There’s 3%, sweet, done! Then, they don’t even look at another business. It’s like tick, done” [Participant_6].

Organisation

Policy shortcomings are also evident when considering the different managerial contexts functioning within Indigenous and non-Indigenous organisations. Existing policies validate the cultural and managerial objectives of non-Indigenous organisations but fail to validate Indigenous business practices. This emphasis on the business practices of non-Indigenous organisations is also apparent with RAPs. For many Indigenous organisations, RAP implementation is likely considered unnecessary. As RAPs provide organisations with a framework to develop respectful relations with Indigenous communities, such initiatives seem counterintuitive for Indigenous businesses. When initially contemplating a RAP, the managing director of Wula asked “why are we doing one? We do it anyway” [Participant_6].

The initial motivation for implementing a RAP at Wula was to demonstrate their business and cultural capabilities. Wula aimed to extend existing practices of learning and partnering with Indigenous communities by enacting management controls to facilitate this reflexive process. Wula wanted to be recognised for having reputable and legitimate technical capabilities. A senior manager expressed frustration at an apparent lack of appreciation for Wula’s technical capabilities. She explained how Wula’s “construction managers will go to a briefing with a potential client, and their feedback is something to the effect of: ‘you wouldn’t have systems in place to support this level of business’. Our managers are like: ‘well actually we do’ [Participant_3].

RAPs were used by NICO to legitimise business practices. RAP implementation for NICO started with the need for management controls to transform construction practices. In implementing a RAP, NICO’s ambition was to maintain a state of leadership and develop inclusive management controls that embed the interests of new actors (for instance, Reconciliation Australia, Indigenous communities) within construction practices.

RAP implementation had different purposes for each of the organisation types studied. The different motivations for RAP implementation meant that while similarities in the types of management controls used were evident, their use by each organisation in advancing cultural reform varied. These variations are summarised in Table 3 which identifies differences in the way that four out of the five management controls analysed in this study were used by the Indigenous and non-Indigenous organisation. Reward and compensation controls have been excluded given these controls were rarely used by the two sampled organisations.

Table 3: Different uses of management controls by Indigenous and non-Indigenous organisations

Control type	Indigenous	Non-Indigenous
Administrative	Initiatives like partnering with other Indigenous organisations and sharing successful managerial and regulatory processes, helped validate Indigenous business models	Initiatives like having cultural champions and partnering with cultural experts to create space for Indigenous business culture
Cultural	Initiatives like providing adequate feedback, mentoring and network opportunities improved business engagement and fostered trust and diversity among Indigenous organisations	Initiatives like cultural events, training and mentoring were leveraged to improve business performance
Planning	Initiatives like increasing the Indigenous supply chain helped mentee organisations develop skills to procure and manage meaningful work	Initiatives like engagement and training strategies were reviewed in consultation with cultural experts to ensure that increased opportunities and support was provided to Indigenous organisations
Cybernetic	Articulated and communicated success by reporting on project outcomes and commercial relationships	Tracked and problematized performance. For example, typical measures included tracking the number of training courses attended or events run. Cultural experts were also employed to evaluate the value and impact of the measures used

Project

The need for structural and systemic changes within both Indigenous and non-Indigenous organisations was evident. RAPs, which are customised to organisations at an institutional level (Reconciliation Australia, 2020), also need to be customised to the project to improve engagement with Indigenous communities. NICO's contract manager believed that the targets within RAPs needed to be "passed on to regional business units" [Participant_7]. Otherwise, he claimed to be "limited in terms of what I can do" [Participant_7]. In his opinion, if you tailored RAPs to business units "you'll get much more engagement from your workforce" [Participant_7].

While advancing the Reconciliation movement was a precondition for engagement at Wula and embedded within various management controls, financial measures were not used to gauge project performance in this regard. An operational manager explained how cultural spend was reported "from an overhead point of view. But within the project, I wouldn't say there's an actual cost code or budget put aside for cultural spend. It's more something that we manage based on the project itself" [Participant_5].

Employee

Employees were important actors within the RAP network. The accountability for RAP implementation was "not only back to Reconciliation Australia but also internally. You don't create a RAP just to report it back to Reconciliation Australia; you create a RAP because your leaders want to see a significant change internally, from a cultural perspective and perception. They get feedback internally and have [key performance indicators] KPIs internally on that as well" [Participant_4]. The Indigenous program manager alluded to important benefits of RAP implementation for non-Indigenous organisations. RAP implementation provided a mechanism for driving accountability and engagement: RAPs "hold you

accountable for what you're saying that you will do [and] encourage your employees to come on that [cultural] journey" [Participant_4]. These non-technical outcomes attributed to RAP implementation were confirmed by employees from both organisations, who highlighted the positive impact that RAPs had on their work and personal lives. The contract manager at NICO referenced the impact his cultural interactions had on his family and personal life. When asked about providing opportunities to Indigenous people, Wula's state manager indicated that this was the "most rewarding part of my job" [Participant_8].

Limitations

Qualitative research is arguably more subjective than a research approach that also employs quantitative methods. Researcher bias in analysing and interpreting the data has been mitigated through the use of interpretive workshops, by iterating between data and literature, and by discussing important concepts with the research team and seeking clarification from research participants. Nevertheless, additional research that employs quantitative methods to assess the generalizability and statistical significance of our findings across larger cohorts would be beneficial.

The global pandemic also impacted on the timing and nature of the data collection process. Plans to conduct face-to-face interviews and to observe the respective operations of sampled organisations were prohibited. The timing of data collection was also significantly delayed due to the impacts of the pandemic on the sampled organizations' operations. Moreover, given the voluntary nature of RAPs, it is possible that the global pandemic may have influenced participants' perceptions of the importance of investing in cultural reform.

Research output

Research findings are intended to be disseminated through various channels. Working papers for two academic publications are in progress with one of these papers due to be submitted mid-2021. Remaining academic publications will be progressed throughout 2021 and 2022. Further opportunities to communicate research findings through Industry publications and events like CPA's "In the black" journal and Griffith University's Indigenous accounting forum are also either completed, in progress or being explored.

Industry publications

Dr Kerry Bodle has previously been interviewed for an article published in CPA's "In the Black" titled "accidental academic". The article provided an account of Kerry's early years as an Indigenous woman whose mother was part of the Stolen Generation. Kerry also provides details of her journey through university and becoming the first Indigenous academic with both a PhD and CPA qualification. A follow up article featuring both Kerry and Hayden (lead researchers on the grant funded CPA research project) would be welcomed. This article would provide a great medium for communicating the research project's findings and the important role CPA members with diverse cultural backgrounds have in advancing cultural reform.

Industry events

Queensland's Indigenous Accounting forum hosted by CPA Australia will be held in July to commemorate NAIDOC Week. The Keynote will be conducted by Associate Professor Kerry Bodle and Dr Hayden McDonald and is titled: Culturalising accounting practices: The case of Reconciliation RAPs. Kerry provided background information on cultural protocols relating to community engagement in

research followed by an overview of how RAPs can facilitate mutually beneficial relationships between Indigenous and non-Indigenous businesses. Following Kerry's overview of important Indigenous cultural values in business and research contexts, Hayden reviewed findings from this research project with an emphasis on the important roles of accounting and accounting practitioners in cultural reform.

Conclusions

This research identified Indigenous cultural values (more broadly cultural reform) that were embedded within the RAPs of an Indigenous and non-Indigenous. The research identified how these diverse organisations both used five different types of management controls to align cultural and business values: administrative, cultural, planning, cybernetic and reward controls. The management control framework developed in this paper provides organisations with specific strategies and tools for managing Reconciliation. This framework would be useful for researchers wanting to develop performative studies of the design and use of management controls. The framework would also be useful for managers wanting to recognize the value of assets that appeal to moral and social mores. However, business contexts, people and processes must carefully be considered when implementing RAPs and subjecting them to management control.

This research also identified how Indigenous cultural values were translated by each organisation as RAPs were subjected to management. Specifically, the management controls of an Indigenous and non-Indigenous organisation working together on a construction project combined in quite different ways. This variation in control combinations resulted in conflict when negotiating ambitions and approaches for cultural reform. RAPs and management controls such as administrative, cultural and planning controls (and to a lesser extent cybernetic controls) combined to help formalise Reconciliation objectives at Wula. Whereas NICO was focused on influencing industry practices and maintaining leadership, with administrative and cybernetic controls taking a more prominent role to enforce best practices.

In analysing RAP implementation through the lens of management controls, our research revealed the importance of valuing diverse cultures and recognising their interconnections with organisations, systems and structures. Two sides to this Reconciliation journey exist. Firstly, there is a need to support alternative business models that appropriately value Indigenous business practices. While the pursuit of profit is fundamental to every business, it becomes a source of tension when contemplating Reconciliation. For this reason, we caution simplistic views of Reconciliation. Rather, we stress the importance of creating space for Indigenous organisations to become mobilisers of cultural reform; to partner with a diverse range of organisations. Secondly, creating space for cultural reform requires ideas about value to be reimagined. Here, having non-Indigenous organisations drive Reconciliation across industry is also important.

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Appendix

Codebook

The codebook detailed in Table 4 provides an extract of the different categories (e.g. management controls), the definition for that category, and example text that was coded to that category. As discussed, this codebook was developed through an iterative process involving the constant revisiting of theories to make sense of the data.

Table 4: Codebook extract

Nested Categories		Description	Example of coded text
Administrative Structure	Controls\Governance Cultural Governance (Anchor)	The governance of culture through structural changes, managerialism, and implementation of policy and procedures (Lindqvist, 2012)	Build governance structures and environments that ensure staff are encouraged, expected and able to respond to the needs of Aboriginal and Torres Strait Islander peoples
Administrative Structure	Controls\Governance Management and project teams	The composition of senior management team influences an organisation's strategic decisions and ability to achieve these strategies. Interactions between senior management and various management and project teams is needed to align organisational objectives with various projects and internal and external stakeholders (Naranjo-Gil & Hartmann, 2007).	Our founder and Managing Director [NAME], champions our RAP internally. He is supported by a RAP working group (RWG) as detailed below; External stakeholders on our RWG include;
Administrative Structure	Controls\Governance Meetings, schedules and agendas	Meetings and meeting schedules, for example, create agendas and dead-lines which direct the behaviour of organisation members (Malmi and Brown, 2008).	The RAP Working Group (RWG) continues to actively monitor RAP development, including implementation of actions, tracking progress and reporting
Administrative Procedures	Controls\Policies and Standardisation\Cultural policies	Ensure that culturally diverse staff and ideals are retained.	Our policies and procedures will reflect cultural responsiveness and assist us to retain staff
Administrative Procedures	Controls\Policies and Standardisation\Cultural Protocol Document	A document outlining the importance of Indigenous cultural values and protocols and guiding principles for engagement.	Develop, implement and communicate a cultural protocol document for Welcome to Country and Acknowledgement of Country.
Administrative Procedures	Controls\Policies and Standardisation\Human Resource policies	Human Resource Management Policies such as workplace health and safety.	Review HR policies and procedures to ensure there are no barriers to staff participating in NAIDOC Week.
Administrative Procedures	Controls\Policies and Standardisation\Procurement policies	Drive demand for Indigenous goods and services, stimulate Indigenous economic development and grow the Indigenous business sector through direct contracts and indirectly through major suppliers via subcontracts and employment opportunities.	With the release of the Commonwealth government's Indigenous Procurement Policy, engagement of Indigenous business is on the uprise, and we aim to maximise outcomes for Aboriginal and Torres Strait Islander peoples and communities in the process.

Administrative controls\Culturocracy\Advisors and Partnerships	and	Seek out opportunities to engage advisors and form partnerships with Indigenous communities and businesses	[NAME] aim to partner with and foster Indigenous enterprises, hiring and supporting Indigenous Australians and businesses encouraging growth, development and engagement in our business sector, and more broadly, across the community.
Administrative controls\Culturocracy\Cultural Engagement Principles		A statement of guiding principles outlining the importance of engaging with Indigenous cultural advisors.	Meet with local Aboriginal and Torres Strait Islander organisations to develop guiding principles for future engagement.
Administrative controls\Culturocracy\Employee participation		Involvement of subordinates in strategic planning processes (Bedford and Malmi, 2015).	Engage with existing Aboriginal and Torres Strait Islander staff to consult on employment strategies, including professional development opportunities.
Administrative controls\Culturocracy\Mentoring\External		Mentoring of external stakeholders	To date we have established a [NAME] program to mentor Indigenous businesses and help them grow and thrive in the corporate sector. Our [NAME] mentoring program is designed to provide strong corporate governance and day-to-day business skills. [NAME] is one such business in our mentoring program.
Administrative controls\Culturocracy\Mentoring\Internal		Mentoring of internal stakeholders	Develop and implement Aboriginal and Torres Strait Islander employment pathways e.g. traineeships or cadetships.
Cultural Controls\Clans\Ceremonies\Harmony Day		Harmony Day/Week celebrates Australia's cultural diversity. The celebration is about inclusiveness, respect and a sense of belonging for everyone.	Harmony day
Cultural Controls\Clans\Ceremonies\International Day of the World's Indigenous Peoples		Commemorates the International Day of the World's Indigenous Peoples. Such International days are occasions to educate the public on issues of concern, to mobilize political will and resources to address global problems, and to celebrate and reinforce achievements of humanity.	International day of the world's Indigenous peoples
Cultural Controls\Clans\Ceremonies\NAIDOC Week		Celebrates the history, culture and achievements of Aboriginal and Torres Strait Islander peoples.	Naidoc
Cultural Controls\Clans\Ceremonies\National Apology Day		On 13 February 2008, Prime Minister Kevin Rudd publicly apologised, on behalf of the Federal Government, to the Stolen Generations – the Aboriginal and Torres Strait Islander children who were forcibly removed from their families and communities by successive colonial and Australian governments	National apology day
Cultural Controls\Clans\Ceremonies\National Close the Gap Day	Close	The campaign is working towards a major goal – to close the gap in health and life expectancy outcomes between Aboriginal and Torres Strait Islander peoples and non-Indigenous Australians within a generation.	National close the gap day
Cultural Controls\Clans\Ceremonies\National Reconciliation Week		A time for all Australians to learn about our shared histories, cultures, and achievements, and to explore how each of us can contribute to achieving reconciliation in Australia.	National reconciliation week

Cultural Controls\Clans\Ceremonies\National Sorry Day	To remember and commemorate the mistreatment of the country's Indigenous peoples, as part of an ongoing process of reconciliation between the Indigenous peoples and the settler population.	National sorry day
Cultural Controls\Clans\Memberships\Land Council	"Aboriginal land councils represent Aboriginal affairs at state or territory level. They aim to protect the interests and further the aspirations of Aboriginal communities" (Source: Aboriginal land councils - Creative Spirits, retrieved from https://www.creativespirits.info/aboriginalculture/selfdetermination/aboriginal-land-councils on 21/05/2020)	[NAME] and [NAME] grew up in Sydney with strong ties to the [NAME] and are members of the [NAME] Aboriginal Land Council.
Cultural Controls\Clans\Memberships\Reconciliation Australia	"Reconciliation Australia is a non-government, not-for-profit foundation established in January 2001 to promote a continuing national focus for reconciliation between Indigenous and non-Indigenous Australians".	Reconciliation Australia is delighted to welcome [NAME] to the Reconciliation Action Plan (RAP) program by formally endorsing its inaugural Innovate RAP.
Cultural Controls\Clans\Memberships\Supply Nation	"Supply Nation works to connect over 2,100 verified Indigenous businesses on Indigenous Business Direct with more than 450 paid corporate, government and not-for-profit members in every state and territory. Supplier diversity is a growing movement in Australia as we work to create a more inclusive economy."	Supply Nation
Cultural Controls\Clans\Rituals\Acknowledgement of Country	The purpose of Acknowledgement of Country rituals is to pay respect to the traditional custodians of the land and their ongoing connection with the land. Unlike Welcome to Country rituals, the acknowledgement of country can be performed by anyone (Murphy, 2020).	Acknowledgement of Country
Cultural Controls\Clans\Rituals\Celebratory	A ritual of celebration or appreciation in honour of actions that align with organisational objectives (Ford, Wilderom & Caparella, 2008).	Invite a Traditional Owner to provide a Welcome to Country at significant events including [NAME] Indigenous Female of Year Award.
Cultural Controls\Clans\Rituals>Welcome to Country	Welcome to Country rituals are designed to respect protocols for welcoming visitors to the country that have formed part of Aboriginal culture for centuries. Traditionally, the permission of neighbours was required for Aboriginal people to move beyond their local boundaries. Today, these rituals welcome people residing in Aboriginal country that may not already have the consent of traditional owners (McKenna, 2014).	Welcome to Country
Cultural Controls\Symbols\Building and workspace design	An organisation may create an open plan office to create a culture of communication and collaboration in an attempt to control behaviour (Malmi and Brown, 2008)	Organise and display an Acknowledgement of Country plaque in each of our offices across Australia.
Cultural Controls\Values\Creeeds	When values are explicated and employees behave in accord with them, even if they do not adhere to them personally (Malmi and Brown, 2008).	People first Indigenous heritage Reliability and diversity Energy and flexibility

Cultural Recruitment and Placement	Controls\Values\Selection,	When organisations deliberately recruit individuals that have particular types of values which match with those of the organisation (Malmi and Brown, 2008). Search, evaluation and recruitment of employees according to a set of criteria, such as value alignment (Chatman, 1991; Harrison and Carroll, 1991) (Bedford and Malmi, 2015).	Employ an increasing number of Aboriginal and Torres Strait Islander people
Cultural Individuals	Controls\Values\Socialised	When individuals are socialized and have their values changed to fit the organisational values (Malmi and Brown, 2008). Similarly, Bedford and Malmi (2015) define socialisation as the "processes whereby individuals come to appreciate prevailing norms and beliefs in the firm" (p. 7). Malmi et al., (2020) identify socialising practices including mentoring, orientation, induction, training, social events and functions, along with other activities used to acclimatise employees to acceptable behaviours and norms.	Through our RAP, we will reflect and share experiences and knowledge to epitomise what we believe, ensuring our actions reflect our positive cultural values toward Aboriginal and Torres Strait Islander peoples.
Cybernetic measurement systems\Benchmarking	Controls\Non-financial	Reporting on performance relative to a target, trend or comparison (Østergren & Stensaker, 2011).	This is 10 times the industry average.
Cybernetic measurement systems\Number of Awards Sponsored	Controls\Non-financial	Track the number of awards sponsored by the organisation	Sponsor at least one community award e.g. Annual [NAME] Indigenous Female employee of the year award
Cybernetic measurement systems\Number of events	Controls\Non-financial	Track the number of internal and external Indigenous cultural events attended by members of the organisation	Organise at least one internal event for NRW each year. > Ensure our RWG participates in an external event to recognise and celebrate NRW each year. > Support an external NRW event.
Cybernetic measurement systems\Number of Indigenous commercial relationships	Controls\Non-financial	Track the number of Indigenous commercial relationships entered into by the organisation	Develop and maintain at least 1 commercial relationship with an Aboriginal and/or Torres Strait Islander business.
Cybernetic measurement systems\Number of meetings	Controls\Non-financial	Track the number of meetings held to promote Indigenous cultural objectives within the organisation	meets three times per year
Cybernetic measurement systems\Supplier Profiling (representation ratios)	Controls\Non-financial	Used to manage supplier diversity by tracking the proportion of Indigenous suppliers	number of Indigenous businesses used in supply chain as well as Indigenous spend and measure against targets set.
Cybernetic measurement systems\Workforce Profiling (representation ratios)	Controls\Non-financial	Used to manage employee diversity by tracking the proportion of Indigenous employees	[NAME] has a target of a minimum of 20% Indigenous employment. This is 10 times the industry average. We currently employ approximately 168 staff of whom 42 (24%) are Indigenous.
Planning actions and tasks\Engagement Plan	Controls\Action planning\Goals,	A plan for engaging cultural participants in a two-way process to improve cultural decision making (Kaur & Lodhia, 2019).	Develop and Implement an engagement plan to work with our Aboriginal and Torres Strait islander stakeholders.
Planning actions and tasks\Events	Controls\Action planning\Goals,	Event planning	Organise at least one internal event for NRW each year.
Planning actions and tasks\Funding	Controls\Action planning\Goals,	Develop funding and support initiatives for Indigenous communities	Create funding opportunities to support local Indigenous community members and groups

				<ul style="list-style-type: none"> > Create an annual community sponsorship program. > Create an annual community Project Grant. > Sponsor at least one community award e.g. Annual [NAME] Indigenous Female employee of the year award
Planning actions and tasks	Controls\Action planning\Goals, Lists\Dates of Significance	Goals, Lists\Dates of Significance	List of dates significant to Aboriginal and Torres Strait Islander peoples that organisations can celebrate with all employees.	Develop a list of Aboriginal and Torres Strait Islander dates of significance and recognise and celebrate these.
Planning actions and tasks	Controls\Action planning\Goals, Lists\Indigenous contacts	Goals, Lists\Indigenous contacts	List of important Indigenous contacts to assist with managing cultural activities and plans	Develop a list of key contacts for organising a Welcome to Country and maintaining respectful partnerships.
Planning actions and tasks	Controls\Action planning\Goals, Lists\Procurement	Goals, Lists\Procurement	List of Indigenous business to use for the supply of goods and services	Develop and communicate to staff a list of Aboriginal and Torres Strait Islander businesses that can be used to procure goods and services.
Planning actions and tasks	Controls\Action planning\Goals, Mentoring\Framework	Goals, Mentoring\Framework	Framework for mentoring process	Establish a framework to support and develop Indigenous businesses to maximise their skills and knowledge to increase chances of contracting to Federal Government agencies.
Planning actions and tasks	Controls\Action planning\Goals, Mentoring\Network	Goals, Mentoring\Network	Mentoring network	<p>Create business opportunities where smaller Indigenous businesses can interact and meet with larger businesses to secure contracts.</p> <ul style="list-style-type: none"> > Develop an Aboriginal and Torres Strait Islander professional mentoring network for Aboriginal and Torres Strait Islander businesses.
Planning actions and tasks	Controls\Action planning\Goals, Policy Review	Goals, Policy Review	Reviewing of policies and procedures to ensure that information is up to date with best practices and regulations.	Review HR policies and procedures to ensure there are no barriers to staff participating in NAIDOC Week.
Planning actions and tasks	Controls\Action planning\Goals, RAP\Communication	Goals, RAP\Communication	Communicating RAP objectives to internal and external stakeholders	Develop and implement a strategy to communicate our RAP to all internal and external stakeholders.
Planning actions and tasks	Controls\Action planning\Goals, RAP\Design	Goals, RAP\Design	Working with internal and external stakeholders to design the RAP	<ul style="list-style-type: none"> > Liaise with Reconciliation Australia to develop a new RAP based on learnings, challenges and achievements. > Submit a draft RAP to reconciliation Australia for review. > Submit draft RAP to Reconciliation Australia for formal endorsement.
Planning actions and tasks	Controls\Action planning\Goals, RAP\Reporting	Goals, RAP\Reporting	Develop systems to track and report on RAP activities	Define and implement systems and capability needs to track, measure and report on RAP activities.
Planning actions and tasks	Controls\Action planning\Goals, RAP\Resources	Goals, RAP\Resources	Planning resource needs for implementing RAP	Define resource needs for RAP development and implementation.
Planning actions and tasks	Controls\Action planning\Goals, Research and document	Goals, Research and document	The identification, collection and documentation of information relating to future opportunities and best practices for cultural activities and plans	Collect information on our current Aboriginal and Torres Strait Islander staff to inform future employment opportunities.
Planning actions and tasks	Controls\Action planning\Goals, Training Strategy and Development	Goals, Training Strategy and Development	Review and develop cultural training strategies and plans	Develop and Implement an Aboriginal and Torres Strait Islander cultural awareness training strategy for our staff which defines cultural learning needs of employees in all areas of our business and consider various ways cultural learning can be provided (online, face to face or cultural immersion).

Planning planning\Indigenous (Anchor)\Being (e.g. Social Identity)	Controls\Action Cultural Values	Celebrating and enabling Indigenous ways of being within workplaces rather than only promoting Indigenous peoples' rights and well-being (Chandler & Reid, 2018).	Provide opportunities for Aboriginal and Torres Strait Islander staff to participate with their cultures and communities by celebrating NAIDOC Week.
Planning planning\Indigenous (Anchor)\Doing (e.g. Protocols)	Controls\Action Cultural Values	Establish and strengthen relationships through the implementation of cultural events, tools, communication and engagement plans.	Engage employees in understanding the significance of Aboriginal and Torres Strait Islander cultural protocols, such as Welcome to Country and Acknowledgement of Country to ensure there is a shared meaning: <ul style="list-style-type: none"> > Develop, implement and communicate a cultural protocol document for Welcome to Country and Acknowledgement of Country. > Develop a list of key contacts for organising a Welcome to Country and maintaining respectful partnerships. > Invite a Traditional Owner to provide a Welcome to Country at significant events including [NAME] Indigenous Female of Year Award. > Include an Acknowledgement of Country at the commencement of all important internal and external meetings. > Encourage staff to include Acknowledgement of Country at the commencement of all meetings. > Invite Traditional Owners into our office to explain the significance of Welcome to Country and Acknowledgement of Country. > Organise and display an Acknowledgement of Country plaque in each of our offices across Australia.
Planning planning\Indigenous (Anchor)\Employing (e.g. Reciprocity)	Controls\Action Cultural Values	Employing Indigenous people and organisations	Develop and maintain mutually beneficial relationships with Aboriginal and Torres Strait Islander peoples, communities and organisations to support positive outcomes
Planning planning\Indigenous (Anchor)\Giving (e.g. competency)	Controls\Action Cultural Values (e.g. Reconciliation,		Raise internal and external awareness of our RAP to promote reconciliation across our business and sector: <ul style="list-style-type: none"> > Develop and implement a strategy to communicate our RAP to all internal and external stakeholders. > Promote reconciliation through ongoing active engagement with all stakeholders.
Planning planning\Indigenous (Anchor)\Knowing (e.g. Awareness)	Controls\Action Cultural Values	Build awareness, knowledge and a positive appreciation of Indigenous cultures, histories and achievements by promoting the significance of cultural identity, connection and participation in events and communities.	Celebrate and participate in National Reconciliation Week (NRW) by providing opportunities to build and maintain relationships between Aboriginal and Torres Strait Islander peoples and other Australians: <ul style="list-style-type: none"> > Organise at least one internal event for NRW each year. > Ensure our RWG participates in an external event to recognise and celebrate NRW each year. > Support an external NRW event. > Create and distribute NRW promotional material throughout

			<p>[NAME].</p> <ul style="list-style-type: none"> > Invite staff to view Reconciliation Australia website as one resource demonstrating NRW activities. > Download Reconciliation Australia's NRW resources and circulate to staff. > Register all NRW activities via Reconciliation Australia's NRW website. > Encourage staff to participate in external events to recognise and celebrate NRW.
Planning planning\Strategy Formulation	Controls\Long-range	The analytical and conceptual processes through which strategic objectives and content for the purpose of translating objectives into successful outcomes are developed within organisations (Simons, 1995).	Develop an Indigenous Employment and Retention Strategy that outlines [NAME] commitment to providing better employment and retention opportunities for Aboriginal and Torres Strait Islander peoples.
Planning planning\Strategy Implementation	Controls\Long-range	The processes through which organisations achieve their strategic objectives (Simons, 1995).	Build support for the RAP
Planning planning\Working Group	Controls\Long-range	Working groups are established to achieve common ground in defining and managing the performance of critical business functions (Habersam, Piber & Skoog, 2013).	The RAP Working Group (RWG) continues to actively monitor RAP development, including implementation of actions, tracking progress and reporting.
Rewards and Controls\Intrinsic	Compensation	Reward-contingency is a distinguishing characteristic of intrinsic rewards. This is also the major feature that differentiates intrinsic rewards from extrinsic rewards. Intrinsic rewards are entirely contingent upon task performance and/or its successful completion. It is the satisfaction derived solely from engaging in meaningful and ego-involving tasks (Deci, 1975). It is therefore non-tangible or unobservable (Flamholtz et al., 1985).	Support excellence in cultural responsiveness.
Rewards and Controls\Intrinsic\Recognition	Compensation	Recognising and informing others of achievements that align with organisational objectives (Pertroulas, Brown & Sundin, 2010).	Support excellence in cultural responsiveness

Interview schedule

Table 5: Interview Schedule

Organisational Role	Organisation	Coding reference	Interview time (minutes)
Administration manager - Maintenance Division	Wula	Participant_1	60
Maintenance Area manager	Wula	Participant_2	60
Cultural Development Manager	Wula	Participant_3	60
Indigenous program manager	NICO	Participant_4	70
ACT Operations manager	Wula	Participant_5	70
Managing Director	Wula	Participant_6	70
Contract Manager	NICO	Participant_7	60
State Manager	Wula	Participant_8	60
Cultural Awareness Training Director	Wula	Participant_9	30
RAP Implementation consultant	NICO	Participant_10	60
Executive Lead First Nations Engagement	NICO	Participant_11	70