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# **Hearing Indigenous Voices** **Mitigating the Challenges and** **Barriers to the Accounting Profession** **faced by Indigenous People**

**SUMMARY OF FINDINGS**

# Hearing Indigenous Voices

## Mitigating the Challenges and Barriers to the Accounting Profession faced by Indigenous People

## Summary of Findings

This research project named, 'Hearing Indigenous Voices - Mitigating the Challenges and Barriers to the Accounting Profession faced by Indigenous People,' was commissioned by CPA Canada in recognition of the need for more Indigenous CPAs. CPA Canada wanted to understand the journey of Indigenous students to acquire business and accounting credentials from their own perspective. This research seeks to understand how Indigenous learners who are currently in accounting business programs and recently qualified Indigenous CPAs perceive the profession and better understand the barriers experienced on their learning paths.

The research project involved a qualitative analysis of 24 interviews, comprising 290 pages of transcriptions, with Indigenous respondents. The self-identified 24 Indigenous respondent group consisted of 13 women and 11 men of which 15 were from First Nations, one Inuit, and eight Métis. Eighteen of the 24 respondents were working in accounting or finance positions while pursuing a CPA designation or an undergraduate business degree completing pre-requisite content for the CPA program. Four respondents were near completion (CFE exam) or were already designated CPAs. There were challenges during the recruitment phase of this study. To better encourage recruitment, incentives were provided. In addition, the research was held in abeyance out of respect for Indigenous people as unmarked residential school graves were found during the course of the study.

Of particular interest to the CPA Canada are the following two multi-part research questions:

- 1 What are the barriers and challenges unique to Indigenous Peoples in Canada in pursuing a career in accounting?**
  - 1.1. What are the perceptions of Indigenous youth and Indigenous mature students of the accounting profession?
  - 1.2. How do these perceptions of the accounting profession align with their values and with Indigenous values more broadly?
  - 1.3. What struggles do Indigenous students face that are outside of the common struggles faced by all aspiring CPAs while pursuing accounting education at the post-secondary level?
  
- 2 What can be done to remove or mitigate the challenges and barriers faced by Canadian Indigenous Peoples while studying in the high-school, post-secondary education, or the professional program?**
  - 2.1. What could be done to reduce barriers and challenges for Indigenous Peoples while studying as a student in high school, post-secondary education, or the professional education program?
  - 2.2. What would make it easier for an Indigenous person to become a CPA? For those who are CPA's already, what would have made it easier?
  - 2.3. How do respondents see themselves as accounting professionals? What roles do they see themselves taking on?

*“This qualitative research endeavour provides rich descriptive insight into the challenges that Indigenous people face when entering the accounting profession and makes suggestions for mitigating those challenges and barriers. This report discusses findings related to the two research questions.*

- 1 What are the barriers and challenges unique to Indigenous Peoples in Canada in pursuing a career in accounting?** Findings that address this research question are presented in bullet form below for this summary and with more detail, respondents' comments and discussion within the full research report that follows.

### **PERCEPTIONS INDIGENOUS STUDENTS HAVE OF THE ACCOUNTING PROFESSION THEY:**

- Have a limited understanding of the role of accounting or the profession preceding their business education
- Appear to have changing perceptions of accounting within a broader business perspective during post-secondary business education
- Believe that the profession's accountability is to the First Nation, Métis or Inuit government, the Canadian Government, or other stakeholders
- Perceive that the function of the profession includes goals in financial and strategic planning and reporting, compliance, fraud deterrence, problem-solving, transparency and contributing to their community's programming
- Perceive past and current accounting practitioners as those who follow processes and standards, focus on profit, and often do not appear to care nor are engaged with their Indigenous community.
- Have developed an overall positive orientation and affinity to the profession, observe multiple career paths, and prestige.

### **PERCEPTIONS OF VALUE ALIGNMENT**

#### **RESPONDENTS' DESCRIPTION OF HOW THE ACCOUNTING PROFESSION VALUES ALIGNED WITH THEIR OWN INDIGENOUS VALUES**

##### **RESPONDENTS:**

- Hold a duty to their Indigenous community and desire to return to their community to improve financial and social outcomes
- Understand that CPAs hold high ethical standards inclusive of trust, integrity, accountability, transparency, honesty, and good work ethic which align with traditional Indigenous values.
- Believe accountants contribute value through work in financial planning, standard compliance, fraud deterrence and detection, transparency, completing required reporting, and contributing to community planning
- Desire to create role models for other Indigenous community members
- Feel a loss of their Indigenous culture

#### **BARRIERS THAT INDIGENOUS STUDENTS FACE WHILE PURSUING POST-SECONDARY BUSINESS AND ACCOUNTING EDUCATION**

In addressing research question one, we also report on barriers identified by respondents while pursuing post-secondary business and accounting education. Following is a summary table of the barriers experienced at the level of self, kin, experiences with educational institutions (post-secondary institutions and professional organizations), and society. Note that many of the barriers noted by respondents are very complex and interconnected at different levels. Many of these issues, particularly those identified as Society, persist across the Indigenous persons' workplace experiences and practices.

## **SUMMARY OF THE BARRIERS THAT INDIGENOUS STUDENTS FACE WHILE PURSUING POST-SECONDARY BUSINESS AND ACCOUNTING EDUCATION AT THE SELF, KIN, EDUCATIONAL INSTITUTION AND SOCIETY LEVELS**

### **SELF**

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- gaps in education continuity
- need to work full time to address financial need
- social isolation and being 'the other' in post-secondary institutions
- financial literacy is lacking
- self-confidence is limiting
- introversion
- pull of community social bonds
- death, disease, mental health impacts

### **KIN**

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- family and kin pressures – these include substance abuse, overcrowding and poverty, economic malaise, earnings, cognitive dissonance
- anti-business sentiment
- absence of family emotional support
- absence of affordable child-care
- isolation in a city away from kin support
- lack of understanding how to navigate post-secondary experience from kin

### **EDUCATIONAL INSTITUTION**

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- social isolation at university and in the community because of university attendance – being the 'other' different from other students
- no personal connections with other students
- absence of Indigenous community, content, context, culture
- business courses do not reflect Indigenous experiences – some resistance to incorporate
- lack of Indigenous scholars, mentors, Elders
- administrative challenges
- unclear academic progression
- high academic requirements

### **SOCIETY**

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- inadequate financial support – limited or time-consuming scholarships and bursaries
- deep racism – perception of intellectual inferiority and other stereotypes
- anti-Indigenous stigma
- implicit biases
- workplace challenges due to paternalistic attitudes – challenge persists
- competitive environment anathema to Indigenous values
- challenges with adequacy of housing, transportation, and internet
- paternalistic attitude of non-Indigenous people
- Indigenous life not well understood– the role of kinship, general disconnect, issues of marginalization
- Non-Indigenous community does not understand the experience of First Nation, Métis and Inuit communities
- intra-Indigenous tensions - exclusion practices toward Indigenous student received from other Indigenous students, communities, evidence of lateral violence

Research question 2 summarizes respondent's strategies to remove and mitigate the challenges and barriers faced in pursuing careers in accounting.

*“As a desperate strategy, some students found it necessary to cope by not identifying as Indigenous person at all, thus denying part of their identity.”*

### **WHAT CAN BE DONE TO REDUCE BARRIERS AND CHALLENGES THAT ARE COMMON TO INDIGENOUS STUDENTS?**

Respondents described how they reduced systemic barriers with various supports:

- Obtain social support from family and friends in Indigenous communities
- Develop social connections
- Create social bonds with non-Indigenous people and share learning, develop understanding
- Obtain scholarships, bursaries, sources of funding
- Obtain support from First Nation or Métis Association
- Seek employer supports to provide flexibility and address challenges
- Instructors who take an interest in their studies and are supportive
- Expand the role of Instructors – encourage the provision of cultural understanding and connecting content under study to Indigenous experience
- Seek the inclusion of Indigenous elements in learning materials – courses and programs
- Institutions to provide inclusive Indigenous centre – students seek access to them
- Build strong self-efficacy, including connections with Indigenous culture
- Develop resilience to racism – strategies to deal with racism
- Institution to appoint mentors and PSI role navigators
- Integrate understanding of both Indigenous with non-Indigenous worldviews
- As a desperate strategy, some students found it necessary to cope by not identifying as Indigenous person at all, thus denying part of their identity.

### **BARRIERS ACCESSING CPA EXPERIENCED BY INDIGENOUS STUDENTS**

- Received limited support network during the pursuit of CPA
- CPA PEP structure was a problem as was self-paced, provided limited feedback, rigid time constraints, rigid academic expectations of non-Indigenous instructors
- Often students had lack of reliable internet limiting access to online content
- Perception of devaluation of work in Indigenous communities

### **HOW INDIGENOUS STUDENTS PERCEIVE THEMSELVES AS CPA ACCOUNTING PROFESSIONALS**

- Opportunity to improve impacts and outcomes in communities
- Increase positive outcomes, improve financial information and overall financial health
- Educate and mentor
- Improve economies and economic opportunities in their Indigenous communities
- Inspire other Indigenous people
- Create partnerships between corporate Canada and Indigenous communities
- Progress in career

*“ There are clear interconnections within the issues raised at the level of self, kin, institution, and society that are very complex, making it difficult to come up with actionable solutions from one perspective only. Thus, there is a need for a more diverse, multi-layered perspective to move forward.*

This research provides rich descriptive insight into the detailed challenges that Indigenous people face when entering the accounting profession. It also provides ideas and strategies that students have used to date to mitigate challenges. As the researchers engaged with these data it became apparent that higher-level themes were emerging and in need of consideration as part of the discussion. These higher-level and themes are inclusive of evidence of:

- An ongoing **social bias** working against Indigenous people be they First Nations, Métis, or Inuit
- **Cultural distance** between Indigenous learners and mainstream society is associated with the number and nature of barriers experienced
- **Lack of understanding the diversity** across different Indigenous communities such as First Nations, Métis, and Inuit
- **Attendance at off-reserve secondary schools** appears related to degree of success in post-secondary programs
- **Cultural dissonance and spanning the boundaries** capabilities are related to the need to translate experiences and ways of knowing to make sense of Indigenous and Western ways of knowing. At times spanning the boundaries makes respondents uncomfortable as they may do things to succeed in one sphere that challenges values in the other sphere
- **Reconciliation** needs related to actions listed in the Truth and Reconciliation Commissions findings are complex but are beginning to be manifest
- **Inter-connectivity of barriers** meaning that barriers in one category are connected and have causal connections to those in another category representative of many complex wicked problems

## **SOCIAL BIAS**

We found societal attitudes and beliefs, conscious or unconscious biases affecting all elements of the Indigenous student experience. Unconscious bias appeared rooted in historical phenomena continuing to have an impact in the current day. This was inclusive of the respondent's experiences of kinship and emotional support, the experience of K-12, post-secondary education, and professional learning and practice. Societal attitudes also appeared embedded within the governance of various professions, post-secondary institutions, government, and industry thus institutionalizing conscious and unconscious biases, stereotypes and prejudices in policies, procedures, and practices. Such are assumed rigid and resistant to change.

## **CULTURAL DISTANCE AND BARRIERS WITH POST-SECONDARY EDUCATION**

Cultural distance refers to the disconnect individuals experience when they encounter a different culture. This is sometimes described as a culture shock and refers to gaps or divisions experienced due to differences in language, family structure, religion, lifestyle, lived experiences and values. Our Indigenous-centric respondents (First Nation, Inuit, and Métis), were familiar with traditional languages, maintain extended kinship relationships with community members and held traditional values and beliefs associated with those communities. Those closest to their Indigenous cultures were also those that seemed to experience the greatest barriers within post-secondary and professional education. Of those respondents that report no or little experience with barriers, they also often pointed out that they had only tenuous connections to the Indigenous community.

*“Several respondents commented on the TRC’s obligations to learn more about the challenges and issues that Indigenous people face, and that change was needed in post-secondary institutions and workplaces to fulfill the goals. Respondents noted that while some changes were evident, for true reconciliation to take place, greater efforts were needed.”*

## DIVERSITY OF INDIGENOUS PEOPLE

While we are advocating that there needs to be more inclusion of Indigenous people in accounting, we also need to acknowledge that Indigenous people are not one homogeneous group. This report recognizes the great diversity represented across different First Nations, Métis, and Inuit Nations and indeed within these communities. Reducing all Indigenous peoples into one homogenous category, including those who are more closely aligned with their Indigenous communities, live in rural or urban settings, who are more Indigenous-centric, or those that are more Canadian-mainstream centric, fails to recognize significant differences experienced by these groups. However, the findings in this report suggest that despite the diversity, there are many commonalities and experiences across the various Indigenous groups.

## OFF-RESERVE SECONDARY SCHOOLS

Another important observation was an overwhelming number of respondents interviewed who attended secondary school in urban or Canadian-centric rural centres. All respondents indicated they attended school outside of their Indigenous community or First Nation. Notwithstanding possible biases inherent in the respondent selection process, the preponderance of mainstream schools in urban and rural centres, suggests further significant systemic barriers to the profession for those attending school on reserves or Indigenous communities as schools on reserve are known to provide inadequate preparation for post secondary education.

## CULTURAL DISSONANCE OF THE BOUNDARY SPANNERS

Many Indigenous respondents indicated they wanted to pursue the CPA designation to enhance their communities through various means including the creation of new partnerships with industry. Respondents that worked within non-Indigenous communities reported significant underlying tensions when trying to span the boundaries of mainstream society and Indigenous communities. Such tensions were realized in both Indigenous and non-Indigenous contexts where they felt that they had to live on ‘both sides of the fence’. At times they experienced a misalignment between their Indigenous and non-Indigenous community value systems causing discomfort and at times, not living fully by their core values. As a result of spanning both contexts many struggled to reconcile the differences adding to ongoing discomfort or cultural dissonance.

## RECONCILIATION

Another theme emerging from the data was associated with the need for reconciliation as outlined in the Truth and Reconciliation Commission’s findings. Several respondents commented on the TRC’s obligations to learn more about the challenges and issues that Indigenous people face, and that change was needed in post-secondary institutions and workplaces to fulfill the goals. Respondents noted that while some changes were evident, for true reconciliation to take place, greater efforts were needed. There is an increased need for all parties in workplaces and in educational institutions to understand, acknowledge, and address historical impacts and experiences. Respondents did observe some changes reflecting the TRCs reconciliation goals underway.

*“ It will be important to consider the social, legal, political, and economic circumstances of Indigenous people that have been impacted over hundreds of years. It will also be critical to examine the role of the accounting profession in this context and how this has contributed to perpetuate domination, dispossession, cultural assimilation, and accountability to non-Indigenous people. ”*

## **MULTIPLE BARRIERS ARE INTER-CONNECTED AND REPRESENTATIVE OF A WICKED PROBLEM**

Our conceptualization of the challenges noted can be described as a wicked problem, characterized as complex and ill-structured problems with barriers interwoven with multiple causal paths. Societal attitudes, beliefs and conscious or unconscious biases form an undergirding of many of the challenges Indigenous people face. The impacts of government policy and the intergenerational trauma resulting from the residential schools and forced relocations to reserves have had many detrimental and long-term impacts that continue to create impediments to the success of Indigenous students pursuing a business and accounting education. It will be important to consider the social, legal, political, and economic circumstances of Indigenous people that have been impacted over hundreds of years. It will also be critical to examine the role of the accounting profession in this context and how this has contributed to perpetuate domination, dispossession, cultural assimilation, and accountability to non-Indigenous people. Our respondents continue to express ongoing limitations that appear rooted in the past.

The higher-level themes noted emerged out of the more detailed thematic analysis of our data by topic in response to our research questions. These detailed themes align with the requirements outlined in the CPA Request for Proposal. A growing literature suggests that highly complex wicked problems such as what we have described in this paper are best addressed by research teams adopting a joint problem framework, with a subset of interdisciplinary researchers to understand and develop solutions considering the problem's complexity and diversity. With this approach, we can consider the challenges raised, the influences of the present and history together, and the barriers preventing Indigenous student success in business and accounting education. We can then suggest strategies to mitigate the challenges and barriers leading to success in Indigenous student's pursuit of professional designations.

The findings are discussed in the detailed report to be finalized once recommendations have been developed. The discussions include both a historical and analytical element that helps to understand the issues noted in the context of the history of Indigenous people as well as contemporary challenges faced as Indigenous people pursue professions in accounting and business.



*“The recommendations are developed in broad themes based on practical and actionable categories generated through the research findings and subsequent focus groups.”*

## Recommendations to CPA Canada

The following recommendations, derived from the research findings and the findings of concurrent CPA initiatives, provide specific actions the CPA profession may take to improve the inclusion of Indigenous students and recognize their diversity and experience. The recommendations are developed in broad themes based on practical and actionable categories generated through the research findings and subsequent focus groups.

### ATTRACTING INDIGENOUS STUDENTS AND ADDRESSING PERCEPTIONS OF THE ACCOUNTING PROFESSION HELD BY INDIGENOUS STUDENTS.

The CPA profession can do more to increase understanding of the profession and to **attract Indigenous students**. Many respondents noted a lack of information about the profession and that prior to their current education, they did not have much personal understanding of ‘accountants,’ the field of accounting, and they note the absence of role models. Many Indigenous students noted that they didn’t know how a career in accounting or finance may positively contribute to their communities. Thus, we recommend that CPA:

- 1 Develop and execute a recruitment strategy specifically for Indigenous students. This strategy should recognize the diversity of Indigenous students: First Nations, Métis and Inuit, both in community and urban.
- 2 Increase its information-sharing activities with Indigenous communities, institutions, and organizations
- 3 Create a fund to support post-secondary institutions in building Indigenous student outreach activities – create a community of learners, promote broader understanding and development of new support networks.
- 4 Develop a program to identify and encourage young Indigenous learners who may wish to pursue a career in accounting and create an understanding of the profession’s value within Indigenous communities.

### SUPPORTING INDIGENOUS STUDENT SUCCESS

The research found many barriers Indigenous students face while pursuing post-secondary business and accounting education. While the challenges are expansive and multi-faceted, and many may be outside the scope of the observed barriers, the following recommendations support Indigenous student success by addressing many of these challenges.

As highlighted in the research, many Indigenous learners must leave their home communities for urban centers to attend post-secondary institutions. This results in the loss the **kin support and social isolation**. The challenges are multi-fold: Indigenous learners are losing community support such as childcare while becoming socially isolated in an unfamiliar context.

- 5 Support campus Indigenous student centers to minimize social isolation experiences to improve learner outcomes.
- 6 Create safe spaces, both virtual and onsite to Indigenous people to gather and share their experiences and celebrate their culture collectively.
- 7 Explore alternate delivery modes to allow Indigenous learners to continue studies from their communities: These programs could consist of both online and onsite elements. Onsite periods would permit student to gather with peers and instructors to build relationships without the loss of kin support because of necessary relocation to urban centers.

*“ Indigenous students also reported significant technical challenges in accessing the internet and flexible online programs from their communities. Given the remoteness of many communities, access to education is significantly limited.”*

The research indicates that another barrier is related to **the absence of Indigenous culture and context** in the business and accounting studies. CPA courses and examinations should include Indigenous examples, both to provide relevance for Indigenous students, and to include Indigenous examples to educate all CPA students. The following are recommendations that can **increase the relevance of business education** for Indigenous learners in the CPA program.

- 8 Include Indigenous case studies, questions, and examples in all CPA education materials.
- 9 Create and implement a new CPA program course requirement on Indigenous business to increase the understanding of business and the accounting profession including Indigenous populations. This program would also address systemic discrimination issues and support the Truth and Reconciliation Commission’s recommendations.

Indigenous students face significant **financial barriers**. To help reduce these, the CPA profession can:

- 10 Create new early career Internships for support in generating additional work experience.
- 11 Offer scholarships and bursaries for tuition, accommodation, and other family/living expenses to allow students to pursue educational programs. These new bursaries and scholarships need a broader application to cover life needs beyond regular tuition, learning materials and accommodation, such as childcare to support students.
- 12 Establish an emergency bursary fund to support Indigenous learners in covering unexpected costs to allow them to continue with their education.
- 13 Simplify the process for applying for scholarships for Indigenous students.
- 14 Develop a program to address food insecurity issues with students.

Indigenous students also reported significant **technical** challenges in accessing the internet and flexible online programs from their communities. Given the remoteness of many communities, access to education is significantly limited.

- 15 Offer CPA candidates the option of receiving all course materials now delivered online via a USB (or other means such as hard copy) key so Indigenous learners are not internet dependent.

## **DEVELOP NEW INDIGENOUS MENTORSHIP AND SUPPORT PROGRAMS**

The following recommendations reflect the need for new mentors and role models that can work with and support CPA learners to find ways to be successful.

- 16 Develop a mentorship program based on successful elements of other mentorship programs for Indigenous people including self-identified members with mentoring opportunities with Indigenous students
- 17 Provide opportunities for successful Indigenous high school and post-secondary learners to volunteer their time to support other Indigenous learners following them.
- 18 Support counselling services to assist Indigenous students. Such a service can take shape as peer counselling and support, as well as provide for other experts needed, such as those for mental health and cultural and/or spiritual support.
- 19 Investigate the addition of new Indigenous support staff positions with primary responsibility to provide student support services – for example, how to succeed in the CPA, the requirements, where to find needed information, form filling, and accessing other student support services.
- 20 Provide self-identified members with networking opportunities and provide the opportunity to create a support network.

*“The research findings indicate many barriers are embedded within the educational and professional institutions and more broadly within society. While these are outside of the direct control of the profession, CPA bodies may influence change broadly and advocate for increased diversity and inclusion, focusing on barriers Indigenous people face.”*

## SUPPORTING EXPERIENCE RECOGNITION FOR INDIGENOUS STUDENTS IN CPA CERTIFICATION

In addition, our research found that **Indigenous community professional and work experiences were undervalued** or not fully recognized both for admission to the profession and for meeting CPA practical experience requirements. The following are therefore recommended:

- 21 Review existing CPA admission requirements in consultation with Indigenous communities and organizations, to ensure appropriate recognition of skills and experience.
- 22 Review existing practical experience requirements in consultation with Indigenous organizations and band offices to ensure the appropriate recognition of experience.
- 23 Adopt more competency-based student evaluations to provide a new way to demonstrate skills for credit.
- 24 Implement more flexible and authentic student course performance assessments, for example, interviewing supervisors, obtaining an Elder's letter of support, which may be used to demonstrate command of competencies.
- 25 Design and implement a prior learning assessment approach to assess competencies and where they might lead to credit earned.
- 26 CPA programs should provide greater flexibility in the study schedules provided, for example, provide for extension time if needed to complete coursework, provide the ability to reschedule or defer courses and exams without penalties.

## BROADLY INFLUENCING CHANGE AND INCREASING UNDERSTANDING

The research findings indicate many barriers are embedded within the educational and professional institutions and more broadly within society. While these are outside of the direct control of the profession, CPA bodies may influence change broadly and advocate for increased diversity and inclusion, focusing on barriers Indigenous people face.

### POST-SECONDARY INSTITUTIONS

- 27 Encourage post-secondary institutions on the need to include Indigenous content in the full business and accounting curriculum so that all learners (Indigenous and non-Indigenous) become knowledgeable of Indigenous issues and opportunities. This initiative should start with the introduction to accounting courses.
- 28 Encourage post-secondary institutions to include a new course requirement on Indigenous business in business programs for all learners to foster reconciliation and to understand systemic discrimination in support of the Truth and Reconciliation's Commissions Calls to Action.
- 29 Encourage post-secondary institutions to develop and implement new flexible transfers between Indigenous education providers, professional associations, colleges, and universities. This could also include transfers between different academic programs as well as extending time windows for accepting course credit.
- 30 In collaboration with post-secondary institutions, support the creation of new micro-credentials such as certificates, diplomas, degrees in accounting and business subjects that all ladder into CPA. This supports manageable course offerings that consider the lived experiences of Indigenous learners.
- 31 Support the development and implementation of a new Indigenous pre-CPA program that develops foundational skills required to succeed in the academic portion of the profession at the undergraduate level (PREP courses).
- 32 Collaborate with post-secondary institutions to develop a new Indigenous learner's orientations to visit prospective colleges and universities and enhance understanding of business and accounting and utility in the Indigenous community.
- 33 Support the development of a recruitment campaign featuring Indigenous learners and what they have accomplished for greater community outcomes, oriented to the Indigenous communities or organizations.

## INFORMING CPA MEMBERS ABOUT INDIGENOUS ISSUES AND EXPERIENCES

The research highlights many issues rooted within the non-Indigenous society, of which CPA members are part. It is recommended that increasing understanding of Indigenous issues and experiences will help to reduce barriers associated with incomplete understanding of the Indigenous experience in Canada and will help to address the Truth and Reconciliation Commission's calls to action. The following are recommended:

- 34** Develop and implement a new information and education campaign for CPA membership on the importance of inclusion of Indigenous issues and indigenizing the CPA curriculum. These recommendations are linked to Truth and Reconciliation Commission's calls to action, as listed in recommendations 27 and 28.
- 35** Highlight the role of Indigenous people in Canadian society. Describe the impacts of colonization and the role of the accounting profession.
- 36** Publish profiles of non-Indigenous CPAs who have contributed to Indigenous communities and as potential role models to follow.
- 37** Create a new award for Indigenous and non-Indigenous people to recognize contributions and cultural awareness, and interactions demonstrated by students in educational programs and professionals in the workplace.
- 38** Promote the value of accounting education with Indigenous communities and organizations.
- 39** Provide educational materials to CPA members to promote understanding of Indigenous peers, their worldview, and the collective versus individualistic values
- 40** Provide educational materials to help members combat racism, expand understanding of diverse life experiences and points of view, and foster collaborations in education and workplace settings.
- 41** In addition to informational strategies, the CPA should evaluate and champion the changes in adding new positions to its organizational structure to advance Indigenous voices in the governance of the CPA profession.
- 42** Evaluate Indigenous initiatives – ongoing gathering of information to assess veracity of strategies to date – revise and implement new plans to monitor and mitigate barriers ongoing.

## COLLABORATING WITH INDUSTRY AND GOVERNMENT

Recognizing the scope of the challenges, it is important for the profession to collaborate with industry and government to influence change and share in addressing inequities and advancing Indigenous people in the business and accounting profession. The following recommendation is made.

- 43** CPA should share its goals and objectives with Industry and government to find aligned organizations in furtherance of the broad recommendations outlined.

## IMPROVING THE PROFESSION'S INSIGHTS INTO ITS INDIGENOUS MEMBERS AND STUDENTS

The current information on the profession's Indigenous populations is incomplete. To enhance an understanding of the Indigenous population pursuing accounting education as well as providing improved means of evaluating the impacts of programs focused on the Indigenous community, the following recommendations are made.

- 44** Provide the means and encourage Indigenous members and students to self-identify as First Nation, Métis or Inuit in member and student data.