

# Wakatu Incorporation: Balancing Kaitiaki Stewardship and Commerce

## Case

**Author:** Chellie Spiller & Amber Nicholson

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## Case

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### Learning Outcomes

By the end of this case study it is expected that students will be able to

- analyse what an ambicultural approach to business may look like through bringing cultural values and business together;
- critically evaluate a stakeholder view of business;
- demonstrate skills in critically reviewing and recommending solutions for organisational problems of relevance to managers and leaders, and at a governance level;
- describe and critique the constituent assumptions/elements and applications of a Balanced Scorecard as a strategic management tool that helps explain, orient, communicate and operationalise strategy;
- demonstrate skills in developing relevant KPIs over multiple dimensions of environmental, social, cultural, spiritual and economic well-being;
- understand effective decision-making and problem-solving processes.

### Introduction

Wakatū Incorporation is a large Indigenous Māori organisation in New Zealand in need of an effective decision-making process to help its governance board balance its cultural and commercial goals. The company had secured the services of sustainability experts who were very helpful in terms of scientific management of resources, however its 'triple bottom line' approach did not transfer well in terms of being meaningful in a cultural sense. The company therefore commissioned Māori business researchers to develop a *kaitiakitanga*-based (stewardship) framework, that is, a sustainability decision-making tool that made sense culturally. There were two main areas of concern.

- How to demonstrate that the systems it uses reflect culture and multi-dimensional values; and that its collectivist Māori worldview and cultural system are prioritised in its approach to business.
- How to work with the two-sided tension of *kaitiakitanga* in terms of protecting its legacy and deep reverence for the natural environment alongside existing as a commercial enterprise.

A further consideration is the Anglo-New Zealand structure in which Wakatū Incorporation operates within. In order to be practical and effective, the decision-making tool needs to manage the distinct cultural worldviews of Māori and Anglo-New Zealand, and their perceived incongruities. The researchers thus developed an 'ambicultural' strategy that works with the tension between, and the strengths of different outlooks, in order to facilitate holistic, sustainable decision-making (Chen & Miller, 2010, 2011). It is at this intersection of culture and commerce that a Balanced Scorecard has been developed for Wakatū to balance stakeholder needs, meet its cultural obligations as a *kaitiaki* (stewards), and fulfil commercial objectives and imperatives. This Scorecard is designed as a governance framework that activates spiritual and material values; translates strategic objectives into performance measures; communicates values to stakeholders; and aligns behaviours to organisational success, as defined by the organisation (Rohm & Montgomery, 2011). It is now time to critically evaluate the relevancy and effectiveness of this Scorecard to determine if it can help Wakatū achieve its commercial and cultural goals.

## Background

*We are an Indigenous business. We come from a tradition, a strong tradition and culture of having set protocols around how we conduct ourselves. So the challenge for us is trying to do old things new ways and make our culture relevant, dynamic, and integral to our business today.* (Wakatū GM People and Culture, in Nicholson, Spiller, & Woods, 2015, p. i)

*Te Tau Ihu o Te Waka-a-Māui*, the prow of the waka of Māui, refers to the top of the South Island of New Zealand (Nelson, Tasman, and Golden Bay regions). Heralded as the sunniest region in the country, its diverse geography boasts long golden beaches, native forests, protected national parks, and rugged mountains. Nelson, the geographical centre of New Zealand, is the largest urban area of *Te Tau Ihu o Te Waka-a-Māui* (Walrond, 2012).

Nelson is the home base of a leading Māori-centred organisation, Wakatū Incorporation. Wakatū was established in 1977 to represent more than 4,000 descendants from the families who held Māori customary ownership of *Te Tau Ihu o Te Waka-a-Māui* in the 1820s. The owners, or shareholders, identify with four kinship groups of *Ngāti Rarua*, *Te Atiawa*, *Ngāti Koata*, and *Ngāti Tama*. These kinship groups had a flourishing economy in the early 1800s, supplying goods to the whaling industry from their large gardens and cultivations, and becoming the main food providers to Nelson settlers (Wakatū Incorporation, 2015a).

This prosperity, however, soon became a period of struggle when the European, largely British, settlement of *Te Tau Ihu o Te Waka-a-Māui* left Māori alienated from their ancestral lands, heavily restricting social, cultural and economic resources, and rendering Māori no longer able to participate fully in society. Through a long journey of much protest and debate over generations, legislation enabled Māori to form Trusts or Incorporations to administer residual land reserves that had been 'allocated' to Māori by the Crown. Wakatū Inc. was established to administer the lands known as the 'Nelson Tenths'. The formation of Wakatū Inc. was an opportunity to collaborate and combine assets to hold onto what *whānau-hapū-iwi* (family-clan-tribal) kinship groups still possessed.

Since its establishment, Wakatū has grown its assets from NZ\$11 million to approximately NZ\$270 million. The Incorporation's business activities are in the primary sectors of seafood, wine and horticulture, as well as property. In 2011 a subsidiary, Kono NZ LP, was formed to expand its exports. At its peak, Wakatū and its subsidiaries employed around 600 staff.

Indigenous business can sometimes be (mis)associated with a cash and subsistence economy. It is important to note that the Māori economy, a thriving and prosperous subset of the wider New Zealand economy, has grown from an estimated asset base of NZ\$9.4 billion in 2001 to NZ\$40 billion in 2015. Some analysts forecast this figure could top NZ\$100 billion in the next few years.

Wakatū Inc. is a pioneer in 'culturalising commerce'. It aims to create synergy between the traditional cultural wisdom of the ancestors of its kinship groups and mainstream commercial approaches. However, the tensions that arise from managing commerce and *kaitiakitanga*, stewardship, need to be carefully handled. Commercially, the Wakatū brand demands the utmost credibility and integrity, adding depth and substance to the organisation and its *kaitiakitanga* principles. Culturally, the holistic values of the organisation must remain paramount. Wakatū, with support from researchers at the University of Auckland, has developed a Balanced Scorecard. But it needs your help to critically evaluate its relevancy

and effectiveness.

### Kaupapa: Purpose

Wakatū acknowledges and reveres the history of its owners – recognising that the journey of the Incorporation began well before its establishment. From its perspective it is the will of the ancestors that has driven Wakatū to where it is today, and where it will be in the future. The ancestral vision was to establish a thriving Māori organisation, centred within a Māori philosophy and belief system that would create ongoing wealth and success for its *whānau*, kinship owners. The fundamental ethos of Wakatū is to manage commercial operations in a way that meets *kaitiakitanga* (stewardship) responsibilities and maintain the cultural integrity of the owners, past, present and future. Actively involved in the lives of its owners and families, the wider community and business development, the purpose of Wakatū is stated:

*Our tūpuna [ancestors] were creative, astute and forward-thinking people who gifted us our land, whakapapa [genealogy] and cultural identity. It is our responsibility to preserve and enhance this taonga [treasure], now and for future generations.*

*We will achieve this through the sustainable use and development of our land and resources and by creating a community that our people (our families, staff, customers and associates) are proud of. (Wakatū Incorporation, 2015b, paras 1–2)*

### Kaitiakitanga: Stewardship

*It's at the heart of our thinking, our philosophy, our culture. (Wakatū Chair, in Nicholson et al., 2015, p. 6)*

*Kaitiakitanga* is one of the core values of Wakatū, strongly influencing the way the organisation does business. Often glossed as 'stewardship', *kaitiakitanga* is a long-term intergenerational obligation to protect, maintain and enhance the spiritual and material well-being of precious resources that have been handed down by ancestors and will be passed on to future generations. More than physical landscapes of land, seas and mountains, *kaitiakitanga* includes looking after the culture shaped by these landscapes, such as language, knowledge, history, values, as well as people.

Over time, landscapes and activities may change, but the supreme values underpinning its ethic of care – handed down by ancestors – remain the same. It is the act of *kaitiakitanga* itself that holds onto the legacy of the landscape. Wakatū has held on to the ethos of the original owners to ensure that the food production – viticulture, horticulture, fisheries – is in line with the traditional activities and values of *hapū* and *whānau*, clan and family, kinship groups. Due to the contemporary context of production and the different interaction with the landscapes and the global world, *kaitiakitanga* needs to be constantly re-evaluated to ensure the highest quality and ethic of care.

*Kaitiakitanga* is indivisibly connected to other values as expressed in the 500-year intergenerational vision of Wakatū (Wakatū Incorporation, n.d.).

- *Whanaungatanga*: We are a family organisation; we value our relationships.
- *Kaitiakitanga*: We manage our taonga responsibly and sustainably.
- *Rangatiratanga*: We are courageous and in control of our destiny.

- *Manaakitanga*: We respect, nurture and support one another.
- *Pono*: We are honest, open and accountable.
- *Auahatanga*: We are innovative, adaptable and passionate about what we do.

Operating under the principle of *kaitiakitanga*, Wakatū has developed a range of commercial and cultural expertise in terms of how it manages traditional Māori land and resources for the intergenerational benefit of its owners. *Kaitiakitanga* is both multi-dimensional – encompassing spiritual, environmental, social, cultural and economic well-being – and multi-levelled from the individual to communities, business, landscapes and the cosmos. This means different interpretations and actions of *kaitiakitanga* at each level, which poses challenges. Some examples are listed here.

- The government has set an appropriate standard of water quality so that the rivers and waterways are walkable up to the ankles; Wakatū, as stewards of the environment, demands that the water should be swimmable.
- To truly look after the lands that produce food for Wakatū, the long-term plan is for Wakatū to be producing fully organic produce. However, there are regulatory food safety restrictions in exporting to overseas markets, which provide the financial sustenance for the organisation, and thus its communities. Optimal environmental well-being needs to be driven at the level of industry strategy and lobbying movements.
- The cultural significance of Wakatū lands must be recognised. There are cultural obligations to restore the well-being of land sites, however, this may come without financial gain. Furthermore, the development of some lands commercially may potentially mean losing undefined cultural value. This issue becomes a governance and owner decision, as opposed to a strategic business-based management decision.
- Some Wakatū staff relied on the *kaitiakitanga* practices of the Incorporation to professionally counteract their inconsistency at home. The environmental values are strong within the organisation, but need to infiltrate at the individual level where staff feel confident to utilise these practices at home.
- Splitting management and governance is not a criteria that necessarily exists in Māori leadership. There are blurred lines of accountability and decision-making with some directors finding it hard to operate in a strict management–governance split.

To move forward as a collective company, Wakatū had to enquire deeply into essential questions.

- What does the notion of *kaitiakitanga* look like on a daily basis from the perspective of various stakeholders?
- How does a Māori business fit in with the global world?

### **Te Mana Whakahaere: Governance**

Good corporate governance is described by Joseph (2009) as the ‘stewardship of shareholders’ property’ (p. 14). For Māori-centred organisations such as Wakatū, shareholders are individual and collective *whānau* members, past, present and future. Success and performance are based on long-term intergenerational strategies pursuing multi-dimensional well-being. Sustainable Māori-centred governance models are thus complex with the need to balance spiritual, social, cultural, environmental and economic goals (Joseph, 2009; Law Commission, 2006; Overall, Tapsell, & Woods, 2010).

In addition to the relevant business legislation, Māori Land Incorporations such as Wakatū are

regulated and guided by the provisions of Te Ture Whenua Māori Act 1993 and the Māori Incorporation Regulations. These government-prescribed governance systems bring their own tension as they were not fashioned, nor intended, to address the wide-ranging interests and purposes of Māori entities (Joseph, 2009; Law Commission, 2006; Overall et al., 2010).

The multi-faceted, collectivist-oriented Māori governance structure of Wakatū is shown in [Figure 1](#) below:

**Figure 1: Wakatū governance structure.**



**Source:** Wakatū Incorporation, 2015b.

Wakatū's Board of Directors oversees the strategic direction of the Incorporation, with sector boards established to ensure necessary guidance and scrutiny in each sector. In line with *kaitiakitanga*, Wakatū are honouring the generations in its governance practices. *Kaumātua*, respected elders, have a voice at every table, valuing their experience, wisdom and knowledge of *tikanga*, cultural protocols, and imbuing the organisation with cultural identity. Associate Director programmes allow *rangatahi*, youth, to also have input, developing the capacity and capability of Wakatū *whānau*, family.

The Manaaki Sector looks after the Incorporation's social and cultural responsibilities, ensuring the values guide all transactions and are upheld and woven throughout commercial operations. This includes communication and the development of *whānau* through education, scholarship, alumni and Associate Director programmes. The Manaaki programmes are tools to facilitate the active engagement of *whānau* in its own organisation. Wakatū strives to educate *whānau* on the history, *whakapapa* (genealogy) and *kaupapa* (purpose) of the organisation, which fosters a sense of belonging to something bigger than themselves.

*... it's not about how much money, return on investment, it's not about that. It's about the return on our rangatahi [youth]... It's about lifting our shareholders, and their iwi [tribe], their rangatahi ... (Wakatū owner, personal communication, 9 December 2014)*

The Whenua Sector looks after the core land assets of the Incorporation, including corpus lands, perpetual leases, commercial investments, fishing quota and marine farm licenses. This sector makes up 77% of the asset base of Wakatū.

*On an economic basis we've got to make that land work in a sustainable fashion and provide a return for the owners of that land. But we need to look after people's aspirations and emotions around that land as well, because that's as important as getting a return. People would be deeply uncomfortable if we were to address the economic or financial side, but to the detriment of the emotional tie to the land. The role of looking after the property sector is to look after the land. (GM Property,*

personal communication, 13 February 2015)

Kono NZ LP is an associated food and beverage company of Wakatū, producing and exporting premium wine, seafood, fruit and natural fruit bars. The vision is to be the world's leading Indigenous food and beverage provider. Kono farms more than 530 hectares of land and sea within the Nelson, Tasman and Marlborough region, exporting to global partners.

*... people like to be a part of something... so the customer has to believe in the brand. They believe in the story behind it. They like it; they want to be a part of it, the purchase is giving a sense of being a part of it. They choose our product over another product because they like our story, they like our values, they share our values, and they want to be a part of it. (Alumni, Associate Director, in Nicholson et al., 2015, p. 16)*

Fundamental to the success of Wakatū is its values – owned and driven by its people. In enhancing the collective, Wakatū is nourishing the individual. Wakatū is not a single entity working alone but a collective that must build, maintain and enhance the *mana*, authority, of all. That brings with it much strength, but also conflict at times.

### Ambicultural Management and a Balanced Scorecard

Māori trade within a global world and operate within an Anglo-NZ structure, therefore in order for any model to be productive, practical and appreciated by all stakeholders, it needs to be translatable to each context. Moving past biculturalism that promotes an 'either/or' approach, ambiculturalism, a paradigm coined by Chen and Miller (2010, 2011) is an inclusive 'and' approach that can strengthen management practice by integrating and finding balance between other cultural ways of doing business (see also Pio et al., 2013; Spiller, Erakovic, Hēnare, & Pio, 2010). To demonstrate at a meta level some of the key distinctions and similarities, [Table 1](#) contrasts Māori, Chinese and Western approaches/worldviews in business.

**Table 1: Comparing Māori, Chinese, and Western Approaches to Business**

<b>Māori Relational</b> (Source: Spiller et al., 2010)	<b>Eastern Relational</b> (Source: Chen & Miller, 2011)	<b>Western Individualistic</b> (Source: Chen & Miller, 2011)
Holism	Holism	Analysis of parts
Both/and	Both/and	Either/or
Interwoven and relational	Interdependent opposites	Exclusive opposites
Group/relationships	Group/relationships	Emphasis on individual

Group harmony/shared accomplishments	Group harmony/shared accomplishments	Personal achievement
Spiral	Circular, cyclical	Linear
Process oriented	Process oriented	Deadline oriented
Past in front/Tikanga	History and tradition	Future oriented

In commissioning the Māori business researchers, Wakatū presented a project brief that attempted to bring culture and business together, whilst placing a Māori worldview firmly at its centre. Māori may be operating in an economy that has been dictated by another, but the real strength is in bringing the traditional philosophies and operations of the Māori economy into a modern context. The following table captures some of the differences between Māori and what is referred to as the dominant 'business-as-usual' approach to business.

**Table 2: Comparing Māori and Western Approaches to Business**

<b>Māori Business</b>	<b>Business as Usual</b>
Creation of spiritual, social, environmental, cultural and economic "wealth" (wellbeing)	Creation of financial wealth (money)
Collective shareholder value – shareholder in perpetuity	Individual shareholder value
Long-term view: unfolding	Short-term view: focused
Future generation	Present generation
Profit as a means	Profit as an end
Value-creating	Profit-maximising
Sustainability (limits to growth)	Economic growth (infinite)

Source: Spiller, Barclay-Kerr, & Panoho, 2015.

## The Balanced Scorecard of Wakatū incorporation

With the overall aim to reflect *kaitiakitanga* in a commercial context, beginning at the governance level, the Balanced Scorecard in Appendix A (Nicholson et al., 2015) was developed. This framework emerged from dialogue with Wakatū owners, staff, senior management, alumni and respected elders which elicited their understanding of *kaitiakitanga* and how Wakatū was meeting or could meet those expectations. This Scorecard is an ambicultural adaptation of the management tool the Balanced Scorecard first designed by Kaplan and Norton (1996).

As an overarching value, *kaitiakitanga* permeates the entire Wakatū model, therefore firmly grounding both the model and the governance framework of Wakatū within a Māori worldview. Māori theories of the firm indicate multiple well-beings: spiritual, cultural, social, environmental and economic (Spiller et al., 2010; Spiller et al., 2015; Spiller, Pio, Erakovic, & Hēnare, 2011), which sit at the top, alongside the purpose statement. Featured down the left-hand side are the five stakeholder perspectives as identified by the fieldwork. The interconnected strategic objectives that have been identified next to each perspective support the vision and mission of Wakatū and convey strategy: human and organisational capacity will drive environmental and strategic processes, which foster community well-being and add to customer value, ultimately enhancing owner multi-dimensional well-being.

As a visual and holistic tool, the Balanced Scorecard provides an overall framework that brings Māori economic philosophies into a modern context, fostering shared understandings. It invites further collaboration with owners, employees and governance and management boards in order to set performance measures and targets within the Incorporation and divisions, promoting greater accountability and transparency. An additional question for Wakatū to explore is the weightings for each of these performance targets – are all perspectives and well-beings of equal importance?

### Limitations

The Balanced Scorecard is not without its limitations. Hoque (2014), critiques the purpose, strengths and weaknesses of such a tool, which includes the following.

- It tends to be general and might not adapt well to an organisation's culture and purpose.
- In the original Kaplan and Norton (1996) approach, the four basic dimensions (financial; customer; internal business; innovation and learning) can be perceived as too narrow.
- It can prove problematic in meaningfully helping organisations understand the trade-offs, yet identifying these trade-offs is crucial when setting targets and measures.
- There is a debate about whether relationships on the Balanced Scorecard are causal or logical and that it lacks grounding in organisational and social, environmental contexts.

More recently Kaplan and Wisner (2009) have updated their Balanced Scorecard concept and suggest it needs to reflect both 'financial and non-financial measures in such a way that information, communication and strategy at all levels of organizations can be aligned for effective management' (Hoque, 2014, p. 46).

### Assessing the Balanced Scorecard

The Balanced Scorecard brings Māori and Western worldviews together to show how an

ambicultural approach can be developed and operationalised in a governance setting. It provides a framework to measure the commitment and progress of Wakatū in its mission to preserve and enhance its spiritual, environmental, social, cultural and economic assets for the benefit of current and future generations.

The differing perspectives of the Balanced Scorecard, and the tensions Wakatū is required to manage, are highlighted in the Stakeholder Matrix in Appendix B, which outlines some of the various stakeholder groups that affect the operations of Wakatū, including *kaitiakitanga* responsibilities of each group. An additional responsibility is a wider education strategy that is enmeshed within a *kaitiakitanga* framework with a purpose of creating multi-dimensional well-being. Wakatū holds a responsibility to educate its stakeholders about:

- the organisation's ecological impacts and initiatives;
- recognising the importance of environmental, cultural, spiritual and social benefits that can be and are being achieved by and with the organisation;
- how the organisation can support the wider community to enact *kaitiakitanga* at every level;
- the values and philosophies that underpin *Māoritanga*, or a Māori way of life. By highlighting what makes Māori business different, it normalises Māori culture and *tikanga*, cultural protocols, in business.

It is through this Balanced Scorecard that these tensions are highlighted, and potential synergies found. In this way, the Balanced Scorecard is a helpful framework, but will this iteration work as an effective strategic management tool? Can it be used as a governance decision-making tool that accounts for the commercial responsibilities of Wakatū while preserving its deep desire to be *kaitiaki*, stewards?

### Discussion Questions

1. What tensions do you see in managing commerce and *kaitiakitanga*? What solutions do you suggest?
2. How does Wakatū fit the Chen and Miller (2010, 2011) concept of 'ambicultural management'?
3. How does the ownership/governance structure differ from conventional business models? What are the advantages and disadvantages of such a structure?
4. Study the Balanced Scorecard in Appendix A and Stakeholder Matrix in Appendix B and identify strengths and weaknesses, and make suggestions for improvement.
5. What performance measurement criteria could Wakatū use on each of the dimensions in the Balanced Scorecard, or, what new dimensions could you recommend?

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