



# Manahau: Toward an Indigenous Māori theory of value

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## Abstract

The theoretical challenge posed by this paper is to find a conceptualisation of value for entrepreneurship theory grounded in Indigenous knowledge from a Māori perspective capable of guiding entrepreneurs operating for sustainability and wellbeing. We review Western and Māori theories of value, values, and valuation. We argue that Indigenous concepts of value centre on collective wellbeing as opposed to self-interest, and have spiritual and material elements. The paper proposes a tentative Māori theory of value we call manahau, which combines mana (power, authority, and dignity) and hau (vitality of people, places, and objects). We define manahau as an axiological agent Māori entrepreneurs employ to synergistically negotiate cultural and commercial imperatives to achieve multi-dimensional wellbeing, human potential, and relational balance. We discuss research which illustrates manifestations of manahau in the Māori cultural ethics of utu (reciprocity) in Māori entrepreneurship and tauutuutu (reciprocity and balance) in Māori agribusiness. We argue that an Indigenous Māori theory of value has implications for entrepreneurship theory and practice.

**Keywords** Value · Indigenous entrepreneurship · Aotearoa New Zealand · Mana · Hau · Māori

## Introduction

Entrepreneurship in market economies is evolving in response to changing societal and environmental demands on firms and managers to afford greater credence to nonmarket values of enterprise and economy (Frank et al., 2008). This is reflected in the rise of

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theoretical developments in social enterprise (De Bruin & Teasdale, 2019), responsible management (Laasch et al., 2020), inclusive economic development (Gutierrez, 2018; Schulze et al., 2021), economies of wellbeing (Dalziel et al., 2018; Diener & Seligman, 2004; Wolfgramm et al., 2019), and sustainable enterprise (Colbourne & Anderson, 2020; Kayseas et al., 2017). In these theoretical developments, fundamental questions of who and what do enterprise serve are challenging scholars and practitioners to reconsider entrepreneurship's values. The tendency has been to search for insights on the value of entrepreneurial activity in the Western intellectual tradition (Wiklund et al., 2011). Yet, Indigenous economies endure, despite generations of inequity, exclusion, and discrimination, as models of resilience and adaptation to colonial intrusions (Colbourne, 2021; Dana, 2015; Shirodkar, 2021; Trosper, 2009). At issue is whether the values that underpin market economies are appropriate in assisting entrepreneurs who must contend with sustainability and wellbeing as managerial challenges.

We believe a useful place to start is to revisit what is meant by value, a concept which lies at the heart of market-based exchange (Podolny & Hill-Popper, 2004). We consider this issue by exploring meanings of value from an Indigenous perspective based on the knowledge and practices of the Māori people of Aotearoa New Zealand. This paper, therefore, seeks to address the research question—*what is a Māori theory of value?* The search for a Māori theory of value is culturally situated in the context of Māori entrepreneurship. Thus, we proceed by defining Māori entrepreneurship and illustrate how Māori entrepreneurs appear to use Māori values to negotiate cultural and commercial imperatives generally, and in the sector-specific context of agribusiness. We then review theories of value from Western and Māori perspectives to inform our framework for a Māori theory of value. Finally, we propose a tentative Indigenous theory of value from Māori epistemology, which combines the concepts of mana (power) and hau (vitality) to produce *manahau*. Manahau, we suggest, may help to explain how value is created and understood, and how cultural and commercial imperatives are negotiated in Māori entrepreneurial philosophy and practice. We conclude with a brief review of the principles of manahau and suggestions for further research.

## Māori Entrepreneurship

### An Indigenous Business Paradigm

Indigenous entrepreneurship is a form of entrepreneurship conducted by Indigenous peoples for purposes beneficial to Indigenous peoples and others, and is increasingly recognised as an emerging paradigm for business across continents (Dana, 2015; Macpherson et al., 2021). Indigenous entrepreneurship research is characterised by Indigenous aspirations for self-determination and sustainable development, and how indigeneity—Indigenous knowledge, culture, language, and institutions—intersect with entrepreneurship (Colbourne, 2021; Mika et al., 2017). Māori entrepreneurship is a localised form of Indigenous entrepreneurship, which originates in Aotearoa New Zealand (Kawharu & Tapsell, 2019; Zapalska et al., 2003).

Māori entrepreneurship has been defined as “the process by which a Māori person (or people) operating within a Māori world view generates value by identifying and exploiting new products, processes or markets for economic, social and cultural purposes of benefit to themselves, their whānau (family), hapū [subtribe], iwi [tribe] and wider community”

(Awatere et al., 2017, p. 81). In this view, culture and identity as Māori matter (Mika et al., 2020); an appreciation of knowing, being, and doing as Māori also matter (Mika, 2020), as does value creation beneficial to others (Henry & Dana, 2019).

Māori entrepreneurship research is increasing in concert with the growing size of the Māori economy (Nana et al., 2021), the growth of tribal enterprise (Barry et al., 2020), mainstream interest in Māori business (Hanita et al., 2016; Harrison, 2020; Potae, 2020), and Māori aspirations for self-determined economic development (Smith et al., 2015). A major focus of Māori entrepreneurship research has been the role of Māori culture in decision making (Awatere & Harcourt, 2021; Spiller et al., 2020), distinctive forms of enterprise (Amoamo et al., 2018a; Haar et al., 2021), alternative conceptualisations of economy (Amoamo et al., 2018b; Henry & Dana, 2019), and entrepreneurial ecosystems (Dell et al., 2017). Few studies have, however, empirically examined the performance of Māori firms, save Haar et al. (2021). In a study of 230 New Zealand enterprises, of which 24 were Māori, Haar et al. (2021) found that apart from cultural capital, which they define as “employees’ knowledge and skills towards working with and respecting Māori cultural values” (p. 4), Māori enterprises were similar to non-Māori enterprises. Limitations of the research, however, are the small Māori sample, the absence of firm-level data such as plans and accounts (Smallbone, 2010), and the absence of elucidation on how Māori entrepreneurs (Amoamo et al., 2018a) and Māori managers (Mika & O’Sullivan, 2014) achieve the kind of balance that Haar et al. (2021) identify as culturally important to Māori. These limitations allude to a question regarding whether Māori culture acts as a constraint or as an enabler in the balancing of cultural and commercial imperatives in business. Achieving balance in business is not straightforward, as one Māori entrepreneur suggests:

*So many of our Māori businesses are failing ... we were seeing that generosity was killing them. The desire to give expression to manaakitanga [generosity] with their staff, with their whānau, with the local marae [village complex] ... was just putting such a strain on the businesses ... they weren’t giving expression or equal consideration to other kaupapa such as kaitiakitanga [stewardship] and trying to get those balances. (Mika, 2014, p. 6)*

Mika (2014) postulated that the ethic of utu (reciprocity) might be acting as a social regulator to mediate against the imbalanced application of manaakitanga (generosity) and its adverse effects. Utu features as an important value in Māori organisational contexts, which Knox (2005, p. 103) defines as “maintaining balance and harmony through ‘give and take’, reciprocal obligations, honesty in all things, the punishment of wrongdoing, and the exchange of gifts”. Further research, however, on utu in Māori enterprise was needed (Mika, 2014).

In a qualitative study of 21 Māori entrepreneurs, Mika (2015) found that participants considered Māori culture both a strength and a weakness. This finding is indicative of the duality of Māori enterprise—evident in the countervailing ideas of protection versus development of Indigenous heritage, in modernity versus contingency theories of Indigenous development, and in the negotiation of cultural (wellbeing) and commercial (wealth) imperatives (Hindle & Moroz, 2009; Peredo et al., 2004). When asked about whether there is a Māori way of doing business, participants offered two broad responses. On the one hand, they suggest that there is no difference; all businesses must be profitable to survive. On the other hand, self-identifying as Māori implies material differences, most notably a preference for collectivism, an intergenerational imperative, and the use of Māori values (Mika, 2015). At an enterprise level, then, Māori culture is instrumental in Māori entrepreneurship manifesting as an obligation of generosity

toward one's kin-group, which is socially regulated by an ethic of reciprocity. The implication is that kaupapa Māori (Māori philosophy) and tikanga Māori (Māori culture) underpin an alternative business paradigm, one in which Māori values mediate profit and wealth motives with collective wellbeing to achieve a broader set of outcomes. A sector-specific example of this alternative business paradigm appears in Māori agribusiness.

## Māori Agribusiness

In a study of how Māori agribusinesses manage competing demands, Reid et al. (2019) devise a conceptual framework that identifies five value-drivers of such enterprises: kaitiakitanga (stewardship, sustainability, human-environment reciprocity); whai rawa (intergenerational wealth and legacies); whanaungatanga (positive relationships); manaakitanga (support and generosity); and mana whakahaere (leadership, management, and governance) (Reid et al., 2019). They found that enhancing the mauri (health and wellbeing) of the whenua (land) as an expression of kaitiakitanga (guardianship) is not inconsistent with the profitability imperative of Māori agribusiness.

In subsequent research on the sustainability of Māori agribusiness, Reid et al. (2021) argue that the pre-contact practice of tauutuutu (reciprocity and balance) represents a continuing ethical foundation for contemporary Māori agri-food enterprise that may assist the agro-economy transition to a more sustainable system of land use. In their view, tauutuutu compels communities and firms to invest resources into social and environmental relationships and to ensure returns are equitably distributed. This is because the ethic of tauutuutu contains a social obligation to “make escalating ‘investments’ that enhance the mana (dignity) and mauri (vitality) of individuals, human families, and related non-human families (land, water, and their offspring), with the expectation that such investments will be returned with equal or greater value at a later date” (Reid et al., 2021, p. 2). An individual's mana, therefore, grows by their capacity to distribute rather than accumulate wealth among the human and nonhuman communities to which they belong. By nonhuman communities we mean te taiao—the environment embodied within Papatūānuku (earth mother) and Ranginui (sky father) and their descendants as elements of nature (Rout et al., 2021). Productivity, innovation, and enterprise are thus driven not by an ethic of satisfying individual want but by a concern for the wellbeing of others (others being both human and nonhuman communities), consistent with Hēnare's (2018) conceptualisation of reciprocal relations between spiritual, ecological, and human societies.

Tauutuutu dictates that such distributions of value are reciprocated by others at some future time who are similarly motivated by the same ethic of mana-enhancing, mauri-inducing behaviour. In terms of the environment, tauutuutu operates by obliging society to give back the same or some higher value of what was taken on the basis that “such investments will result in greater returns in the future” (Reid et al., 2021, p. 3). Tauutuutu is thus a “framework for maximising mutually beneficial outcomes amongst humans and between humans and nature by encouraging a cycle of investment and distribution that increases productivity while equitably dispersing returns and encouraging individual entrepreneurship” (Reid et al., 2021, p. 4).

Next we briefly review Western theories of value before turning our attention to Māori theories of value to help explain these observances of value creation, reciprocity, and balance in entrepreneurship from a Māori perspective.

## Western Theories of Value

### Hedonism

The definition of theory in Western epistemology draws on bodies of knowledge or a system of ideas intended to explain a particular domain based on general principles (Lidell & Scott, 2010; Russell, 2004). Western theories have often been criticised as biased against non-Western peoples and nations (Marglin, 1990). Indeed, unequal power relations, especially between the colonised and colonisers, have perpetuated “the Eurocentric myth that the West supplies ‘the theory’ and the Rest but the case studies and empirical data” (Hobson & Sajed, 2017, p. 560). In response, Mignolo calls for “epistemic disobedience” as a way to create the conditions “to delink from the illusion of the zero point epistemology” (Mignolo, 2009, p. 160). This implies rejecting Western universalism and acknowledging world views other than one’s own, opening the way for theorising from Indigenous perspectives (Huambachano, 2015; Watene & Drydyk, 2016).

According to Behrman (1988, pp. 5–6), “[a]ll economic systems are based on values”, with the values of individualism and utilitarianism forming the ethical roots of capitalism. Individualism holds that each person must be free to achieve perfection, while utilitarianism maintains that each person seeks to minimise pain and maximise pleasure. This maxim originates from Bentham’s hedonistic assertion of “the greatest good for the greatest number” (Behrman, 1988, p. 12). Behrman (1988, p. 13), then, argues that hedonism, defined as “unconstrained individual pleasure”, is what every individual and society should seek to maximise. Over time, the concept of pleasure has been narrowly redefined to mean the enjoyment of material goods with monetary value. Thus, the hedonistic goal of maximising societal pleasure becomes maximising growth in which only goods and services that attract payment count (Behrman, 1988). In this perspective, hedonic value has several proxies: equating with growth measured in terms of gross domestic product at the level of the economy (Friedman, 1982; Stiglitz et al., 2010); equating with maximising shareholders’ wealth at the firm-level (Gugler, 2001; Healy, 2003); and profit maximisation at the level of the entrepreneur (Parker, 2009).

Within market economies we find that entrepreneurship and innovation emphasise hedonic conceptualisations of value, in which consumers, on the one hand, are compelled to maximise utility (the use and usefulness) from any given object (a good or service) and producers, on the other hand, are driven to offer such value on the most competitive terms possible. Value is thus derived in two main ways: value-in-use (what one can do with or because of an object) and value-in-exchange (what one can get for an object), typically quantified in monetary terms (Podolny & Hill-Popper, 2004). In this view, value is reduced to an objectifying assessment of functional and abstract characteristics to facilitate product comparison and consumer choice on cognitive, emotive, or aesthetic terms (Podolny & Hill-Popper, 2004). The unencumbered pursuit of one’s sense of value is the height of an economic system built upon a principle of self-interest (Smith, 1991[1776])—hedonism, in other words (Ryan & Deci, 2001).

One of the problems with this view, we argue, is that hedonic conceptualisations of value are complicit in a system that perpetuates ecological degradation and extreme poverty (Roser & Ortiz-Ospina, 2019; United Nations, 2019). Capitalism’s response has been more of the same kind of enterprising activity (maximising economic value), only with a more responsible approach (Laasch et al., 2020), a diversity of objects (Weijers & Mukherjee, 2016), or more sustainable methods (Hall, 2019). Yet, prevailing Western market-based

entrepreneurship coheres around values which prioritise obtaining wealth, typically measured in monetary terms.

## Valuation, Value and Values

In the Western episteme, valuation is a processual enactment of value centring on measurement, ascribing objects static and agential qualities typified in mediums of exchange and stores of value associated with the concept of capital (Bourdieu, 1986; Hicks, 1939). Valuation of economic activity has, hitherto, excluded environmental considerations, particularly negative externalities (Barrow, 2006; Stiglitz et al., 2010), but recent attempts at valuing ecological systems (Costanza et al., 1997; Costanza et al., 2017), human development (Anand & Sen, 2000; Ranis et al., 2000), and wellbeing (Grimes et al., 2012; Weijers & Mukherjee, 2016) are altering this convention. Valuation facilitates maximising behaviour of market-based enterprise, expressed in the inexorable pursuit of economic value as high-order morality (Suddaby et al., 2017). The end-game here is, whomever controls valuation as a process determines what is of value and what is valued, which, taken together, allude to the social determinants of value (De Munck & Lyna, 2015).

Conti (2010) suggests that quality, which characterises an entity or object, is valueless until value is perceived, generated, and exchanged through the concept of relations. Economic value, for example, is constituted in economic relations, spiritual value manifests within noneconomic relations, and scientific or aesthetic value appears in the case of relations between humans and nature or between humans and objects (Conti, 2010). Thus, according to Conti (2010), it is relations that transform quality into value, which resonates with the emphasis Indigenous peoples place on human and nonhuman relationships (Rout et al., 2021).

Sen (2003, p. 115) regards value as “the practical attitude of some agent assumed towards an object or an intentional act in relation to his feelings, desires, interests, purposes and needs”. Value as a verb, according to Sen (2003, p. 116), means “the act of evaluation”; in other words, the process of determining the value of an object or act by reference to human needs and aspirations. Sen (2003) suggests that adherence to tribal social customs, which are spiritually bestowed and transmitted by ancestors through the generations, counts as tribal morality intended to perpetuate the tribe in peaceful coexistence with nature. According to Sen (2003, p. 118), the highest value is overall tribal wellbeing, which is not “personal unity with the Supreme”, but “to be integrated with the nature in perfect harmony and peace”.

There are, of course, exemplars of business activity which generate broader forms of value (Dacin et al., 2011). One such example is social entrepreneurship, which extends entrepreneurship in the social sphere to consider accountability to a range of stakeholders (Ratten, 2007). Models of social entrepreneurship that consider the collective human impact of entrepreneurial activity have emerged as a form of institutional logic to assist managers and firms to make sense of the quandary presented by sustainability—how to balance social, economic, and environmental considerations (Crane et al., 2008; Kickul & Lyons, 2020). Yet, the social entrepreneurship literature suffers from a distinct absence of a compelling culturally constituted basis for forming judgements about what is good and who (and what) should benefit from entrepreneurial activity. We contend that there ought to be some meaningful principle by which managers and entrepreneurs can reach such accommodations aside from, or in addition to, deferring to some higher order intelligence

(divinity), computational intelligence (artificial), or the trade-offs implicit in the sustainability supposition.

While we are aware that any account of Western perspectives, delimited out of necessity here, glosses over fundamental points of tension and difference, our goal is to emphasise that Western theories of value offer an incomplete explanation as they provide little or no account of Indigenous perspectives. For an expanded account of Western theories of value, please see Dobb (1973). Moreover, social entrepreneurship, while increasingly aligned with Indigenous perspectives (Curry et al., 2016), does not acknowledge issues of power, culture, and self-determination, which are recognised as crucial to Indigenous peoples (Mika et al., 2017).

## Indigenous Māori Theories of Value

### Te Ao Māori—The Māori World View

Māori are one of many Indigenous peoples across the world who comprise a vast array of some 5000 cultures, languages, and lifeways (Cole, 2017; Katene & Taonui, 2018; Lightfoot, 2016; World Bank, 2019). While Māori share much in common with other Indigenous peoples, they have a distinct language, culture, history and traditions, which shape their orientation, existence, and potential. Yet, there is commonality at an epistemological level in terms of how Indigenous world views or paradigms inform conceptualisations of value (Cole, 2017; Cunningham & Stanley, 2003).

The first principle of an Indigenous paradigm is that everything has value because everything is connected with everything else; the interdependency of all things requires this (Cole, 2017; Harris & Wasilewski, 2004; Huambachano, 2015; Verbos et al., 2017; Wilson, 2008). This is known because the wisdom of our elders expressed in tribal epistemologies informs us (Davies, 2011; Durie, 1999; Knudtson & Suzuki, 1997; Kovach, 2010; Mika, 2016). The second principle of an Indigenous paradigm is one of balance, the maintenance of which is evident in the enactment of reciprocity, intimated in te ao Māori (the Māori world view) by the concepts of hau (spirit of the gift) and utu (the practice of reciprocal relations), which occur in cultivation and harvests, and ceremonial, commercial, and humanitarian exchanges (Harris & Wasilewski, 2004; Hēnare, 2018; Mauss, 2002; Polanyi, 1944). A third principle of Indigenous paradigms is the immortalisation of physical beings evident in the transference of energy from one form to another (from embodiment to deification), the endlessness of time, and the circular flow of energy and experience (Best, 2005; Hēnare, 2001; Reed & Calman, 2021). Value is embodied and effected in lifeways consistent with indigeneity (Durie, 2002; Harris & Wasilewski, 2004; Mead, 2003).

Value from an Indigenous perspective, then, is ubiquitous; it exists in all things. It is material, immaterial, intrinsic, extrinsic, intertemporal, transformative, and effectuating (Berwick, 1995; Best, 2005; Colbourne, 2017). This makes an Indigenous view of value somewhat incomprehensible because it is boundary-less, amorphous, and without end. Yet, value is discernible through subjectifying consciousness, the possession of which transfers from the person to the group through culturally encoded lifeways, narratives, and values (Bargh, 2012; Bavikatte et al., 2010; Foucault, 1972). Values in this view represent human attempts at giving material form, function, and boundaries to the immaterial, extricating innate ethicality from what is valued (Cram, 1993; Hudson, 2005; Powick, 2003).

L. T. Smith (1999) argues that Indigenous peoples have long been oppressed by theory, mainly because anthropological methodologies, which study Indigenous cultures, were

never neutral. She asserts that accentuating Indigenous theory is an integral part of decolonising research. In Aotearoa New Zealand, G. H. Smith (1992) introduced the notion of kaupapa Māori theory with his inclusion of the Western word *theory*—a deliberate act on his part. His intention was to show that Indigenous people have theories of their own that have validity and legitimacy for them (Smith et al., 2012). Māori theory development is grounded in experience and knowledge acquired culturally, spiritually, religiously, scientifically, and in other ways (Te Momo, 2007). Māori theory is thus embedded within Māori epistemology, whose foundation consists of te ao Māori (Marsden, 1992), mātauranga Māori (Māori knowledge) (Hikuroa, 2017), kaupapa Māori (Māori philosophy) (Smith et al., 2012), tikanga Māori (Māori values) (Mead, 2003), and te reo Māori (Māori language) (Higgins et al., 2014).

Mead (2012) explains that Māori knowledge and Māori theory-building are processes of recovering mātauranga Māori in all its forms and adapting new knowledge from an Indigenous foundation with the addition of, and exposure to, Western and non-Western knowledge and its exponents. This broad view of mātauranga Māori spotlights the transdisciplinarity inherent within Māori and Indigenous theorising, which legitimises rather than constrains non-traditional knowledge generation and theory-building (Cole, 2017).

In the academy, Māori have been working to create a dialogue between mātauranga Māori and Western science (Henry & Pene, 2001; Watene, 2016). For example, in biotechnical research, Hudson et al. (2010) devise a dialogic process around which to frame the Indigenous episteme along five reference points: (1) contemporary Māori experience; (2) mātauranga Māori; (3) Māori experiences of colonisation; (4) Treaty of Waitangi perspectives; and (5) science-based perspectives. Within these cultural cues, Māori theory evolves from pre-contact knowledge (Royal, 2003), Māori experience of and responses to colonial power, and the adaptation of Western knowledge to Māori development purposes (Durie, 2003). In light of this meshing of Māori and Western knowledge, a Māori theory of value seems essential to understanding Māori enterprise (Mika et al., 2019).

Although there is no Māori word that is equivalent to the English word ‘value’, Marsden, cited in Royal (2003), suggests that ‘taonga’ (treasures), or, more precisely, ‘taonga tuku iho’ (treasures handed down from one generation to another), may be a close substitute. Craig et al. (2012) unpack the dimensions of taonga in accounting theory. They define taonga as “all things highly prized, tangible and intangible, material and spiritual” (Craig et al., 2012, p. 1036). Taonga, in this sense, encompasses language, culture, rights and interests, in relation to past, present, and future generations.

According to Hēnare (2018), Māori distinguish between ownership and possession of taonga by two possessive particles, *tō* (indicating ownership) and *tā* (indicating possession). While conceptually derived from Māori knowledge, taonga assumed constitutional significance in the formation of New Zealand as a colonial state by the British Monarch in the Treaty of Waitangi of 1840 (Orange, 1987). Under the treaty, Māori were guaranteed “exclusive and undisturbed possession” of their property (real and personal), while in the Māori text of the treaty, the same promise was written as retaining tribal self-determination over all of their “taonga” (Kawharu, 1989, p. 317). Waitangi Tribunal claims concerning Crown breaches of the treaty affirm a view of taonga as inclusive of “all dimensions of a tribal group’s estate, material and non-material” (Kawharu, 1989, p. 320). An example of the non-materiality of taonga is the claim that the Māori language is a taonga, essential to Māori identity, dignity, and authority, and its decline represented a breach of Crown obligations under the treaty to protect the language (Durie et al., 1986).

In a treaty claim concerning Māori cultural and intellectual property rights known as the ‘Indigenous flora and fauna claim’ (or Wai 262, short for the Waitangi Tribunal claim



number under which the claim was lodged), the tribunal recommends that Māori rights and interests in taonga be recognised in Crown law and policy (Williams et al., 2011). Usefully, the tribunal disaggregates taonga into three forms: (i) taonga—natural resources consisting of lands, waters, plants, and wildlife; (ii) taonga works—tangible and intangible manifestations of mātauranga Māori including the artistic, cultural, and intellectual works, and technologies and tools of carvers, weavers, writers, and musicians; and (iii) taonga species—the unique properties of Indigenous flora and fauna, including genetic and biological resources and their uses (Williams et al., 2011). Hudson et al. (2021) draw on this delineation of taonga to devise guidelines for genomic research of taonga species, which suggest that the commercialisation of this research involves a confluence of cultural, commercial, and science imperatives. While tangible and intangible things of value such as taonga tuku iho are culturally significant to Māori, intellectual property law has inadequately protected Indigenous knowledge (Mead, 1994), but this is gradually changing (Ahu et al., 2017).

In Aotearoa New Zealand, the process of calculating economic value has been applied to quantifications of the value of Māori land (Kingi, 2008; Winiata, 2008), Māori fisheries (Bargh, 2014; Campbell, 1999; Rout et al., 2018), Māori economies (Nana et al., 2021; Smith et al., 2015), treaty settlements (Meijl, 2012; Tawhai & Gray-Sharp, 2011; Wheen & Hayward, 2012), the Māori language (Higgins et al., 2014; Meade, 2021; Roskrugue et al., 2017), and tribal resources (Awatere et al., 2017; Barry & George-Neich, 2019; Winiata, 1988). Several themes are evident in these instances of enculturated valuation: first, the minimisation of Māori rights and interests in sites of contestation between Māori and non-Māori, most aptly illustrated in treaty settlements; second, the presupposed application of non-Māori methodologies to Māori valuation, especially in economic activity; and third, the difficult but essential challenge of creating Māori valuation methodologies from Māori and non-Māori knowledge.

## Toward a Māori Theory of Value

### Māori and Western Values

Western scientific tradition has emphasised the objectifying consciousness of value to transform it from a matter of personal perception to having materiality in group relations, represented by the interactivity among markets, firms, and entrepreneurs (Coase, 1937; Hayek, 1945; Schumpeter, 2000). Binary differentiations between Māori and non-Māori must be used cautiously because they belie the cultural continuity and adaptive capacity of Māori entrepreneurs to capitalistic modalities (Frederick & Henry, 2004; Petrie, 2006; Reid & Rout, 2016). Yet, a commonly accepted extrinsic measure of value (profit, for example) is the ultimate in Western consciousness, whereas a commonly accepted intrinsic measure of value (hau, for example) is the ultimate in Indigenous consciousness. Within an Indigenous paradigm, values provide a culturally constituted framework for deciphering value, accounting for its existence and transmodality from one form to another. Values are contextually and temporally defined, resonating with the essence of what is valued (Craig et al., 2012; Harmsworth, 2005).

Te ao Māori offers a compelling perspective of value, values, and valuation derived from its cosmological traditions about creation, emancipation, and enlightenment (Durie, 2011; Reed & Calman, 2021; Royal, 2003). This tradition stretches from the eternal darkness of the embrace of Ranginui (sky father) and Papatūānuku (earth mother), their eventual separation by their conflicted sons, the gods of the elements, which cloaked the Earth

in light, to the fashioning of the first human, a woman, from clay (Buck, 1958; Marsden, 1992; Royal, 2005). We derive from this cosmology an array of values that retain their potency amidst modernity through complex pluralities, most profoundly starting with whakapapa, genealogies connecting humanity with nonhuman actors, and, ultimately, with the cosmos itself (Amoamo et al., 2018a, 2018b; Black et al., 2012).

In the pantheon of te ao Māori, we draw attention to several values: the value of kotahitanga (unity) and the interrelatedness of all things; whakapapa (genealogy), the value of unbroken lines of descent from the heavens to humanity; mana (power), the value of vestiges of divine power, authority, and responsibility, which are imbued within all things, human and nonhuman; kaitiakitanga (guardianship), protecting kin—people and planet—for all are kin; whanaungatanga (kinship), establishing and maintaining familial relations as an organising principle; manaakitanga (generosity), caring for others with kindness; and wairuatanga (spirituality), the constant duality of all things (Barlow & Wineti, 1991; Mead, 2003). These values intimate what Māori value: identity, origins, and purpose defined in terms of relationality (Williams et al., 2011).

Next we examine two Māori values—mana and hau—and reconstitute them in combination as manahau to denote a concept of value from a Māori perspective that may help explain why reciprocity remains an active agent in Māori entrepreneurship.

## Mana

Mana is a complex concept, but is broadly interpreted as power, authority, prestige, honour, status, and influence (Moorfield, 2011), acquired by divine intercession, and enhanced through collectively favourable human action which, along with the principle of tapu (sanctity), regulated social and economic relations in pre- and post-contact Māori society (Love & Waa, 1997; Waa & Love, 1997). Mana can be amplified by acts of bravery and kindness that enhance the mana of others, and, in so doing, enhance the mana of the person or people carrying out such acts (Mahuika, 1981). Taking the concept of mana as the central theme, Hēnare (2011, 2014, 2016) proposes an ‘economy of mana’ as a kaupapa Māori theory of enterprise and economy that prioritises relational equilibrium. Building on Hyden’s (1980) concept of affective economies and Mauss’s (2002) idea of gift economies, Hēnare (2011) defines economy of mana as an “holistic mode of business” (p. 271). In the mana economy, traditional Māori values, which have evolved over a thousand years of Indigenous economic activity in Aotearoa, suggest the purpose of economy and enterprise is a good life, constituted not in private wealth but in “spiritual, environmental, cultural, and economic wellbeing” (Hēnare, 2011, p. 269). Hēnare (2011) equates the mana-oriented firm with social enterprise because of the capacity of such firms for non-capitalist activity.

Dell et al. (2018, p. 56) extend Hēnare’s work by defining an economy of mana as “an economic system in which decisions regarding investment, production, consumption, and wealth distribution are influenced by the interplay of mana-enhancing interactions between people and the environment”. Dell et al. (2018) identify four forms of mana: (1) mana atua—divine power derived from the gods; (2) mana tipuna—ancestral power and traits; (3) mana whenua—power and authority from and over land; and (4) mana tangata—power from personal attributes and actions. An economy of mana orients behaviour toward the wellbeing of others, where economy and enterprise are culturally and ecologically embedded processes of value creation and sharing, reinforcing and regenerating the central virtue of the social system itself—that is, “relational equilibrium” and collective wellbeing (Dell, 2017, p. 89). Yet, Dell et al. (2018) note that the theoretical and practical groundwork is

still to be done to precisely articulate the institutions of an economy of mana. One of the challenges is to understand how Māori entrepreneurs negotiate cultural and commercial imperatives drawing on a mana-enhancing orientation. The Māori concept of hau may provide some guidance.

## Hau

Hau is a metaphysical concept interpreted as the vitality of a person, place, or object (Moorfield, 2021), embodying the spiritual essence and material effect of gift-giving on relations between people (Best, 1909). The concept of hau captured the imaginations of Western scholars, most notably Best (1909), Firth (1929), Mauss (2002), Sahlins (1972), and Lévi-Strauss (2014), who were intrigued by its centrality as an element of a pre-capitalist system of reciprocal exchange. Indigenous scholars, including Hēnare (2018), Stewart (2017), and Nicholson (2019), have contested these analyses as misappropriations and misrepresentations of Indigenous knowledge, where the concept of hau is ‘scientised’ according to Western ideologies, sensibilities, and ends, stripping hau of its indigeneity and spiritual origins (Mika, 2012). Hēnare (2018), for instance, argues that Best’s (1909) injudicious editing of the translation of letters he received from Tāmati Ranapiri, in which Ranapiri explains the meaning of hau, resulted in an analytical error repeated by later scholars, including Mauss (2002). Best’s misinterpretation, Hēnare (2018) contends, is that the object itself possesses spiritual energy, when it is more likely that Ranapiri meant that the life force of the donor is conveyed within the gift and retains its potency after the gift is received.

Hēnare (2018) concludes that the explanation Ranapiri gives of hau alludes to an economy of mana, which sustains four wellbeings—spirituality, environment, kinship, and economy—which are constitutive of four types of capital: spiritual capital, ecological capital, kinship capital, and economic capital. When the four wellbeings and four forms of capital are working in combination, they do so according to a system of reciprocity between spiritual, ecological, and human societies. What Hēnare leaves unexplained is how this system of reciprocity based on the notion of hau functions in the spiritual, ecological, and human realms.

Nicholson (2019) responds to the call for Māori voices to rejoin the discourse on hau as ‘the spirit of the gift’ with its Māori philosophical roots. She does this by foregrounding the oral and written literature of Māori scholars, challenging Eurocentric analyses of hau, and reframing the interpretation of Māori concepts within Māori epistemology (Nicholson, 2019). Nicholson (2019) traverses the whakapapa (origins) of hau as an elemental energy of creation from which heaven and earth emerge, imbuing phenomena with this same cosmic vital essence, which functions as a reciprocal flow of life-giving energy deserving of reverence and protection. Stewart (2017) sees hau as a cosmic mediator between te ao wairua (spiritual realm) and te ao mārama (physical realm), with hau constantly aspiring toward hau-ora (states of life and wellness) and away from hau-mate (the onset and state of death). Hau, according to Nicholson (2019), is an indivisible element of an assembly of cosmic energies, consisting of mauri (life force), wairua (spirit), and mana (power). Hau is the agent imbuing all things, animate and inanimate, with mauri as the life force, denoting the vitality of mauri (Royal, 2003). Wairua refers to a person’s spirit, with hau the vitality of the spirit and the conduit by which wairua moves between te ao wairua and te ao mārama (Hēnare, 2003). In respect of mana, the hau of a thing or person is maintained and transformed by mana as spiritual power and authority, expressed through human agency (Dell et al., 2018). Nicholson (2019) reveals rituals of whāngai hau—nurturing hau

by acknowledging the bounty of nature through reciprocal offerings between humans and nature, such as returning the first fish of the catch or allowing the steam from the cooking of food to be consumed by the stars. Hau, in this sense, exerts moral intention and invokes reciprocal exchange toward states of balance and maintenance of hau-ora (wellbeing) in the relations between the human, ecological, and spiritual worlds (Hēnare, 2003).

## Manahau

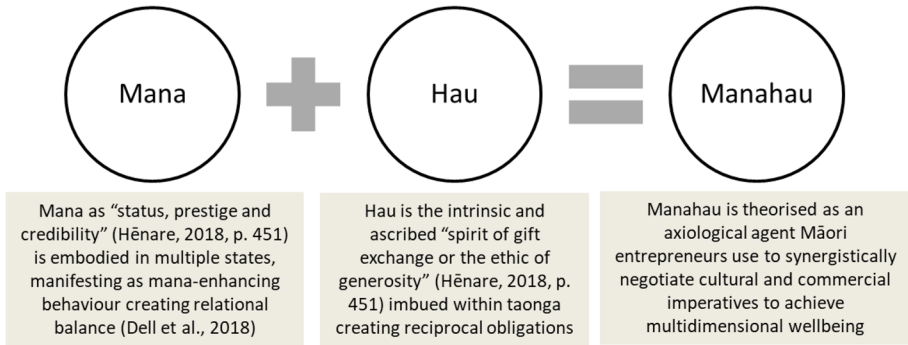
Sustainability is vital to commercial endeavour because of the exhaustibility of safe and secure natural resources, but a galvanising ethical principle to help entrepreneurs integrate social, economic, and environmental wellbeing remains elusive (Anand & Sen, 2000; Everard, 2011). By grounding entrepreneurship in Indigenous values, Indigenous entrepreneurs are reframing business in an holistic way, rejecting the customary-commercial binary in favour of duality, adaptation, and hybridity (Amoamo et al., 2018a; Galperin Bella et al., 2021; Mika et al., 2017). Yet, a recurring dilemma within Indigenous entrepreneurship persists: how do Indigenous entrepreneurs reconcile cultural (wellbeing) and commercial (wealth) imperatives? We suggest that mana and hau have important theoretical contributions to make.

Mana provides the spiritual and physical power and agency for Māori entrepreneurs to define, deliver, and share value in ways consistent with a Māori world view, with mana manifesting as a kin-network of mana atua (authority of the gods), mana whenua (authority of the land), mana moana (authority of the seas), and mana tangata (authority of the people). While all people possess mana, it can be enhanced through favourable human action, by, for example, securing the wellbeing of others characterised as a mana-enhancing orientation and behaviour. Thus, mana is both means and ends in Indigenous entrepreneurship, enabling an Indigenous entrepreneurial orientation (Mrabure et al., 2018) and functioning as a measure of enterprise success (Mika et al., 2020).

For its part, hau represents the metaphysical vitality that coheres in taonga, inclusive of valued natural capital, the augmented value of taonga works, and the cultural, physical, and intellectual properties of taonga species. Hau imbues relationships between people and planet, and spiritual and physical energy, creating an obligation of reciprocal exchange for shared wellbeing (Nicholson, 2019). The value of hau is relational, reciprocal, and in its outcomes.

When combined, mana and hau form a new concept—*manahau*—that integrates Hēnare's (2014) notion of mana as a predicate for affective economic activity and Nicholson's (2019) hau as a metaphysical concept denoting the vitality inherent in gift exchange processes, on which Hēnare (2018) also writes (see Fig. 1). We, therefore, define manahau as *an axiological agent Māori entrepreneurs employ to synergistically negotiate cultural and commercial imperatives to achieve multidimensional wellbeing, human potential, and relational balance in multiple sites, sectors, and scales*. Manahau orients entrepreneurship toward mana-enhancing behaviour, demonstrated by reciprocal exchanges of taonga as valued objects—material and immaterial. The success of manahau is indicated by the extent to which the mana of other entities is enhanced and is reciprocated.

Māori entrepreneurship research in various sectors suggests that when encountering multi-objective managerial contexts, Indigenous entrepreneurs negotiate cultural and commercial imperatives in ways consistent with manahau. This is apparent in Māori agribusiness (Reid et al., 2021; Rout et al., 2020; Sciascia et al., 2019), the kaitiaki-centred business models of Māori marine-based enterprises (Reid & Rout, 2020; Rout et al., 2019), the



**Fig. 1** Constitutive elements of manahau—a Māori theory of value

commercialisation of genomic research of taonga species (Hudson et al., 2021) and in the economics of Māori identity (Houkamau et al., 2019; Houkamau & Sibley, 2019). In this paper, however, we focus on Māori entrepreneurship and Māori agribusiness. Although these examples do not constitute empirical evidence in the strict sense, we suggest that these studies manifest the presence, and indicate the operation, of values associated with manahau. Because manahau is presented here as a theoretical model, we anticipate future studies will ground this model in empirical data, which may in turn further refine the theory.

Three main insights about manahau are apparent in the examples we have drawn from Māori entrepreneurship and Māori agribusiness. First, reciprocity expressed as *utu* in Māori entrepreneurship and *tautuutu* in Māori agribusiness is posited as an explanation for achieving balance in obligations between the commerciality of the firm and the wellbeing of human and nonhuman communities. Second, the relationship between the firm, the community, and the environment is described in holistic terms rather than as separate entities, consistent with the view that all things, animate and inanimate, are related, thereby establishing an interdependency for their mutual wellbeing which is catalysed by reciprocity. Third, the values that drive reciprocal exchange are primarily mana and the hau of taonga as valued objects. We suggest, therefore, that manahau is both means and ends in value creation processes where value is defined as collective wellbeing, human potential, and relational balance. The potential for manahau to transform entrepreneurial values and practice in market economies and enterprise generally remains to be seen.

## Conclusion

This paper set out to discuss Western and Māori theories of value to better understand how Indigenous Māori entrepreneurs achieve sustainable development and negotiate cultural and commercial imperatives in business. The logic of the capitalist firm relies on a singular focus on the utilitarian and hedonic ethics of self-interest, market-based exchange, and wealth accumulation. The logic of the sustainable firm widens this objective set to include economic, social, and environmental aims, but an alternative principle to aid entrepreneurs in negotiating these imperatives is missing. We found that Western theory categorises value as having both subjective and objective meaning as value-in-use and value-in-exchange, which rely on quantitative valuation processes that produce monetary representations of

value. In the Māori economy, Māori entrepreneurship is evolving a way of doing business grounded in Māori knowledge, but integrating within this elements of Western knowledge. Taonga is the nearest equivalent Māori word for the English word ‘value’. Taonga refers to objects of value, which have spiritual and physical manifestations as natural capital, augmented taonga works, and taonga species. The Māori values of mana and hau are proffered as explaining value in Māori entrepreneurship. We define mana as power and authority with divine intercession and human agency, which manifests as an economy of mana intended to create collective wellbeing, human potential, and relational balance. We define hau as an intrinsic vitality conveyed in the reciprocal exchange of taonga that has spiritual and material significance for social and economic relations between human and nonhuman communities. We introduce manahau as a new concept that combines Hēnare’s (2014) notion of mana as a predicate for affective economic activity and Nicholson’s (2019) interpretation of hau as a metaphysical concept denoting the vitality inherent in gift exchange processes. Manahau represents a tentative step toward a Māori theory of value offering insight into how Māori entrepreneurs negotiate cultural and commercial imperatives toward multidimensional wellbeing, human potential, and relational balance. Research on Māori entrepreneurship across several sectors, sites, and scales indicates that a synergistic, non-binary approach rather than a trade-off mentality and practice is evident, but further research is needed. Four suggested directions for this research are (1) the observation of entrepreneurial practice to discern evidence of manahau in decision making; (2) the development of a quantitative expression of manahau; (3) the evaluation of qualitative and quantitative expressions of manahau in practice; and (4) how non-Māori and non-Indigenous managers and scholars might be guided by manahau.

## Glossary

ao	world, daylight
Aotearoa	land of the long white cloud, New Zealand
hau	vitality of people, places, and objects
hau-mate	unhealthy, unwell, spiritless, lifeless
hau-ora	wellbeing, wellness, healthy
iwi	tribe, nation
kaitiakitanga	guardianship, stewardship
kaupapa Māori	Māori philosophy
kaupapa	purpose, philosophy
kawa	customs and procedures
kotahitanga	unity
mana atua	power and authority of the gods
mana moana	power and authority of the water
mana tangata	power and authority of people
mana whenua	power and authority of the land
mana	power, authority, prestige, status, influence
manaakitanga	generosity
Māori	the Indigenous people of Aotearoa New Zealand
mātauranga	knowledge
mauri	life force, ethos

Pākehā	New Zealander of European descent
Papatūānuku	earth mother
Ranginui	sky father
reo	language, speak
tā	possessor has control of the relationship or is dominant
taonga tuku iho	treasures handed down from generation to generation
taonga	treasure, highly prized possession or object
te ao Māori	Māori world, Māori world view, Māori society
te ao mārama	the world of light, the physical world
te ao wairua	the spiritual world
te reo Māori	Māori language
tikanga Māori	Māori culture, values and customs
tikanga	culture, values, customs
tino rangatiratanga	sovereignty, self-determination
tō	possessor has no control of the relationship or is subordinate
utu	reciprocity, recompense, revenge
wāhi tapu	sacred sites
wairua	spirit
wairuatanga	spirituality
whakapapa	genealogy
whanaungatanga	kinship
whāngai hau	sustain vitality of a person, people, place or object
whāngai	feed, nurture, sustain

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## Declarations

**Conflict of Interest** The authors declare that they have no conflicts of interest.

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