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The Commodification of Labour: Accounting for Indentured Workers in Fijian Sugar Plantations 1879- 1920

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ABSTRACT

The paper examines the interface between accounting and Indian indentured labour in Fijian sugar plantations during the British colonial period from 1879 to 1920. The study relies on archival data. Documents, reports and other literature on the employment and experiences of indentured Indian labourers were accessed from the National Archives of Fiji. We synthesised the archival evidence by applying a governmentality perspective. Fijian sugar plantations were hierarchically structured, with overseers and managers delivering profits for owners, with government approval and little societal restraint. Integral to this structure was the minimisation of labour costs, including the employment of indentured Indian workers. Practices such as “tasking” were introduced to increase productivity and maintain profits in changing market conditions. Tasking, a management and accounting control, incorporated individual work rates with surveillance, measurement and socialisation, thus commodifying labour. As revealed by indentured labourers, tasking had human implications including social isolation and the creation and perpetuation of a Fijian hierarchical class-structure of workers and owners. The paper contributes to the literature on the interface of accounting and indentured labour, and specifically to the relatively scarce literature that critically examines this interface. It also draws on the personal experiences of indentured labourers, rarely captured in accounting literature. One of the authors is a descendent of indentured labourers and thus the story is a personal one, highlighting accounting’s role in the commodification of labour. The study promotes a better understanding of accounting for indentured labour and its social effects. While accounting is only part of the indentured labour story, a systematic examination of use of Indian labour by British planters furthers our understanding of accounting within an institutional domain. It thus helps policy makers, politicians and Fijian people better to understand the effects of the commodification of Indian labour.

Keywords: Accounting for labour, Fiji, indentured workers, tasking, sugar industry; calculative practices.