

# **The commodification of labour: accounting for indentured workers in Fijian sugar plantations 1879- 1920**

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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.

**Key words:** Accounting for labour, Fiji, indentured workers, tasking, sugar industry; calculative practices.

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Work on the sugar industry was hardest of all, harder than on coffee estates, or tea gardens, or rubber estates and the profit margins in sugar were always being cut, while technology lagged far behind. So the only sure way to wring out the profits was to drive the workers, and cut their wages ... An industry which provided almost nothing for the workers by way of incentives succeeded in keeping them hard at work by a system of penalties and punishments (Tinker, 1974, p.178).

### **1. Introduction**

A number of historians have examined plantation accounting records in the USA (Razek, 1985) and Australia (Burrows & Morton, 1986), and more recently, scholars have assessed accounting's role in the employment and management of plantation workers in a variety of national contexts (Fleischman and Tyson, 2000; Burrows, 2002; Fleischman and Tyson, 2004; Dyball and Rooney, 2012) including British colonies (Tyson *et al.*, 2004; Davie, 2005; Hooks and Stewart, 2007; Tyson and Davie, 2009; Irvine, 2012). Plantation owners' use of "tasking" in relation to slave labour has been documented, whereby slaves were assigned specific tasks to be completed each day, either individually or collectively (Morgan, 1988). Accounting practices surrounding tasking included the keeping of costs, output levels and task rates, and have been identified as a transition between pre-modern and modern control systems (Tyson *et al.*, 2004). However, there has been a paucity of historical studies that explore the motives behind colonial accounting and management control systems, including tasking, in relation to indentured labour in less developed countries. This paper addresses this issue in the context of the use of Indian indentured labourers in the British colony of Fiji.

A major contribution of critical research such as this is to give voice to suppressed groups of individuals or subalterns whose plights have not been reflected or represented in primary source material or mainstream historical narratives (Neu, 2001). The abolition of slavery and the emancipation of the slave population marked a turning point in the history of colonial plantations (Mahmud, 2012). When the British government passed the Act of Emancipation in 1833, the slave population of around 665,000 in the Caribbean was freed (Mahmud, 2012). Britain was forced to look elsewhere for cheap labour and turned its attention to India. The solution came in the form of a new system of forced labour, in which workers were imported to British colonies.

This system of indentured labour was introduced to the colony of Fiji, as a joint initiative of the British and the Fijian chiefs, ostensibly to protect native Fijians from exploitation (Alam et al, 2004). Between 1879, when indentured Indian workers were first brought to Fiji, and 1920, when indentured emigration to Fiji was abolished, 60,000 Indian indentured labourers were imported into the colony of Fiji to work on sugar plantations, three-quarters from North India, and the remaining from South India after 1903. Forty percent of the migrants and their families eventually returned to India at the expiry of their contracts in 1920. There has been little consideration of the human responses to, and

consequences of, these systems that were designed to control and measure indentured labourers, ultimately accounting for them as a commodity of production. This resulted in indentured workers being treated essentially as slaves, and produced a legacy of “complexity and contradictions in Fijian social and institutional life today” (Alam et al, 2004, p. 137). This paper addresses that issue by highlighting the experiences of those labourers.

Accounting has been identified as being “ultimately ideological” (Tinker, 1985, p.10), working to the dissatisfaction of certain social interests while legitimising and empowering others. Certainly, understanding the use of particular labour schemes and the interface of those schemes with accounting can demonstrate the nature of accounting in different contexts, in this case the way it was used as a technology for managing indentured workers in colonial Fiji. The practice of tasking represented a calculative practice, and “performative technique(s)” (Quattrone, 2009, p. 85) that extended the boundaries of accounting control and operated for the benefit of plantation owners. The human effect on indentured labourers who were subjected to these control mechanisms, however, was largely unacknowledged.

The purpose of this paper, therefore, is to examine the interface between accounting and Indian indentured labour on Fijian sugar plantations during the British colonial period from 1879 - 1920. This extends our understanding and assessment of plantation accounting by examining contextual forces that influenced planters’ use of tasking, and in addition, by identifying the voices of indentured labourers themselves as they recount their response to this accounting and management control system. Data consists of archival evidence that includes the stories of indentured workers, and is interpreted using a governmentality perspective.

The study describes and analyses the way accounting technology was used in a specific place, at a specific time (Carnegie and Napier, 1996), adopting “an expanded understanding of what constitutes accounting” (Irvine, 2012, p. 194) by moving from a narrow conception of bookkeeping to encompass a variety of calculative practices (Miller and Napier, 1993; Vollmer, 2003). This extended conception of accounting extends to numerical, monetarised calculations and techniques that mediate between individuals, groups and institutions (Miller & Napier, 1993). It thus makes possible action at a distance through incentive schemes and funding mechanisms (Preston *et al.*, 1997). As a technology of government and accountability, accounting is thus a vital mechanism through which authorities of various sorts have shaped, normalised and instrumentalised the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable (Miller & Rose, 1990; Neu & Graham, 2006).

The next section contextualises the practice of employing indentured Indian workers in Fiji, Section 3 outlines the theoretical foundation on which the study rests, that of governmentality and control, and Section 4 presents the research method. The fifth section presents the data and interprets it in the light of this framework, focusing on issues of payments and over tasking, and the manner in which complaints were dealt with on plantations. It then draws on stories told by indentured labourers themselves, exposing the ongoing human consequences of these labour practices. Section 6 concludes the paper, providing discussion on these findings, outlining the significance of the study and

pointing to future research possibilities relating to the human implications of accounting technologies.

## **2. A brief history of indentured Indian labour in Fiji**

Reluctantly subjugated in 1874 by the British, the new Fijian colony was expected to become economically self-sustaining in a short period of time (Lal, 1986). Sir Arthur Gordon, the first substantive governor of Fiji, was charged with the goal of spearheading Fiji's economic development, and focused on plantation agriculture. However, he was confronted with a dearth of both labour and capital, two obvious preconditions for economic development (Lal, 1986).

In order to ensure a supply of cheap labour, Gordon turned to India, which was already the supplier of indentured labour to British colonies scattered across the globe (e.g., in Mauritius, South Africa, Trinidad and Malaysia). Thus the introduction of Indian labourers into Fiji began in 1879, 45 years after the system of indentured emigration from India was first started in 1834, and five years after Fiji became a British colony. It was an isomorphic movement, as India was already a source of cheap labour not only for the planters in Mauritius and several African countries, but also for emerging industries in the west (e.g., cotton mills and coal mines in the UK) (Alawattage and Wickramasinghe, 2009). Internal migration was increasing in the Indian subcontinent in the nineteenth Century and most of Fiji's migrants were peasants who were undergoing economic hardships shaped by the British penetration of the Indian countryside, and who were in search of employment in urban centres such as Calcutta (Lal, 1986).

Gordon addressed the issue of investment capital by inviting the Colonial Sugar Refining (CSR) Company to extend its operations to Fiji. With this strong government support, CSR recognised an entrepreneurial opportunity in Fiji, commencing operations there in 1882, and remaining there until 1973. The result of this strategy was that Fiji's sugar plantations, which generated 80% of its colonial revenue, were run primarily by CSR (Lal, 1986), an Australian company controlled and managed by the Knox family (Hooks and Stewart, 2007)<sup>[1]</sup>. Irvine (2012) and Hooks and Stewart (2007) argued that CSR focused on recording and controlling labour costs to maximise profits and maintain healthy dividends to shareholders, and that the company's use of indentured labour represented a significant strategy in achieving these aims. Recruitment of labourers was operationalised by the employment of a recruiting agent and several subagents, who scoured the villages of India, drumming up hopes of a bright future and using every possible strategy to motivate labourers to go to Fiji (Lal, 1986; Ali, 2004).

The conditions of employment and the general provision of indenture were clearly laid out in the "Form of Agreement for the Intending Emigrants". This document outlined the conditions of indenture, and was distributed by recruiters and sub-agents in the recruitment districts in India (Lal, 1986). Among other things, it stipulated that indenture would be for five years, that immigrants would be required to do work relating to the cultivation of soil or the manufacture of "produce on any plantation", and that they would work five and half days a week (Sunday and holidays being free) at the daily rate of one shilling (12 pence) for men and nine pence for women.

Labourers were to be given the choice of either time work (nine hours daily) or task work. The latter was portrayed as the amount of work an able-bodied adult could accomplish in

six and a half hours of steady work and a woman's task was to be three-fourths of a man's task (Lal, 1986). Wages were to be paid weekly on Saturdays, and employers were required to provide free accommodation as well as rations for the first six months, at a daily cost of four pence for each person over 12 years of age. Finally, the indentured labourers could return to India at their own expense at the end of five years, or at government expense at the end of 10 years of "indentured residence" in the colony.

However, there was some deception regarding the options of payment for time worked or tasks completed. Soon after the introduction of Indians into the colony, a change was effected in Fiji which practically abolished the alternative of payment based on time worked. This was a significant alteration that was not brought to the attention of potential recruits in India. Under the 'task' system, the details were defined by CSR, as the employer. Failure to complete a required task meant that workers were not paid, and had to complete the entire task before they received any payment. This system made it possible for CSR to contain costs and thus ensure profits whatever the world price of sugar was (Alam et al, 2004). On many estates, the change to task work, without the option of time work, took place in the early 1880s, with restricted opportunities for complaints<sup>[iii]</sup>. The task designated typically involved clearing an area of bush five chains<sup>[iiii]</sup> long and 2 chains wide, but was sometimes increased to a length of 10 chains (Lal, 1986).

The agreement is an example of an onerous contract drafted in an environment of asymmetry between the parties in terms of their understanding of the meaning of the terms and how they are likely to be interpreted in the event of any disagreement. This asymmetry was magnified in the environment of Fiji where contract provisions were first mentioned harshly by the agents of plantation owners and then by the legal system governing dispute resolution. The social and political context therefore provided an environment conducive to this type of capitalistic exploitation, and accounting, as a calculative technique, defined the space and ground rules whereby this would be enacted (Bryer, 2006, p. 595).

The difficulties experienced by indentured workers under this system have been well documented, both at a plantation level (Ali, 2004) and a wider political level (Lal, 1986; Sharma, 1987). One of these was the evolution of a new type of leadership that emerged once the indenture agreement was in place, and workers were assigned to a plantation. It was that of the *sirdar*, or Indian foreman, whose concern was to serve the interests of management rather than those of the indentured workers. Sharma (1987) described the directions given to a sirdar on his appointment: "The European overseer commanded 'I want you to make sure you make them work hard. Understand!' The overseer handed him the sirdar's notebook and pencil" (Sharma, 1987, p.25).

This leadership was created and sustained by plantation management in order to exercise tight control over the labour force. Sirdars were chosen for their toughness and their ability to get the indentured labourers to complete their tasks. Most sirdars were reportedly unsympathetic and inconsiderate (Lal, 1986; Ali, 2004), often entering tasks as incomplete in their notebooks, and thus diminishing the payments to labourers. The sirdars were allowed to own and operate shops as a privilege offered by the planters, and in this way they extorted money from their labourer customers (Lal, 1986).

The Fijian colonial government was focused on achieving its economic goals, and thus had a keen appreciation of the potential contribution of the sugar industry, and of the role and the contribution of CSR in particular. The company was therefore able to use its dominant position as powerful leverage to obtain concessions and to rely on the government “not to check illegal efforts of planters and its overseers to reduce the cost of labour” (Lal, 1986, p.193). Research on CSR’s operations at this time in a different geographical setting has identified its corporate concern to keep labour costs low in order to deliver higher profits to shareholders and maintain dividend payments (Irvine, 2012).

Thus the Fijian colonial government consistently sided with CSR in cases where there was a dispute about work and compensation involving indentured workers. One example is the case of Bootan, an indentured labourer, who lost his hand in a mill accident in Nausori in 1887 (CSO, 1591/87). CSR refused to pay the injured labourer his wages and rations on the grounds that it could not be “called upon to help a man who will not help himself” (CSO, 1591/87). Without his wages and perhaps with a family to support, Bootan would have to expend any savings he had, contract indebtedness, absent himself from work, and have his indenture extended. The Colonial Secretary endorsed CSR’s position even while acknowledging that the injury had “not resulted from carelessness” on the part of the labourer:

The bare fact that a servant is injured whilst working for the master’s benefit does not impose any obligation on the master (CSO, 1591/87).

The government adopted a similar position on the question of failing to remunerate workers for tasks that were not completed. This was the policy, even when indentured labourers were over-tasked and unable to complete tasks which were widely believed, even by the colonial officials, to be excessively onerous. CSR refused to pay these workers their wages, even for the completed portion of work. The Attorney General of Fiji in 1886 offered an opinion that pleased the planters and sanctioned their practice:

... it may be stated as a general legal proposition that if a person engages to perform a task, he forfeits all claim to the wage: for the non-performance of the task...(CSO, 1443/87).

There was growing dissatisfaction from indentured labourers about the practice of tasking instituted on sugar plantations. Sir John Thurston, previously a planter himself, during his tenure as governor (1888- 1897), sanctioned legislation regarding the employment of indentured labourers that was harsher for workers and more lenient from the point of view of the planters. Severe penalties were legislated for even “minor breaches of the labour laws” (Lal, 1986, p. 194). Later in the 1890s, however, with mounting evidence of over-tasking and increasing misery among the indentured labourers, the colonial government was forced to require employers to pay wages proportionate to the amount of work accomplished. Accounting’s role in this system of tasking highlights its governing power and challenges perceptions that it is a neutral technology.

### **3. A Governmentality perspective on indentured Indian labourer**

Foucault’s (1991, p. 102) notion of governmentality is as an “ensemble of institutions, calculations and tactics” designed and deployed to ensure certain ends are met. Through these systems, government can ensure that macro-economic and social goals are met.

This involves not only governing “men”, but also governing “men in their relation to that other kind of things, customs, habits, ways of acting and thinking” (Foucault, 1991, p.93). Systems of western governments over the last two centuries have been identified as a “complex interweaving of procedures for representing and intervening” (Miller and Rose, 1990, p.7).

This style of governance is concerned with exercising control at a distance, as opposed to the threats of violence that characterised previous ages (Foucault, 1979). Inherent in such systems of control is a reliance on measurement, since

... [n]umbers are integral to the problematizations that shape what is to be governed, to the programmes that seek to give effect to governments and to the unrelenting evaluation of the performance of government that characterises modern political culture (Rose, 1991, p.675).

In order to exercise this control, defined disciplinary spaces are created, in which labourers are controlled by being confined, categorised, and ultimately commodified:

Within a disciplinary grid, each space and every individual could be analysed, measured and assessed according to criteria for the strength, skill, promptness and constancy of the individual occupying that space, criteria which arose from the requirements of the production machinery (Hopper and Macintosh, 1998, p. 130).

The exercise of such disciplinary power, at a distance, over this complex of people-and-things, requires the development of controlling technologies to minimise these distances and act as surveillance mechanisms (Neu and Graham, 2006). Accounting is such a technology, bridging the gap between the “global” and the “local”, and “intertwined with various codes and detailed procedures which link everyday life in organisations to shared rules of conduct defining and community and a society in ways still to be explored” (Quattrone, 2009, p. 87). It offers “ready-made” solutions to the problems of government (Miller and Rose, 1990), and encourages action at a distance through incentive schemes and funding mechanisms (Preston *et al.*, 1997; Sewell and Wilkinson, 1992). Accounting’s specific role in government can thus be seen as the creation of agents who “act freely, yet in accordance with specified economic norms” (Miller, 2001, p. 380).

Through these measures, accounting makes social practices visible, calculable, “gradually manipulable” (Vollmer, 2003, p. 363) and operationally useful, indicating that it is therefore much more than a narrow technology (Miller, 1990). It is a discursive mentality and a language for defining problems and proposing solutions (Miller and Rose, 1990). It therefore becomes a mechanism of governance

... through which authorities of various sorts have sought to shape, normalise and instrumentalise the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable (Miller and Rose, 1990, p.3).

Further, accounting has the power to effect change and to contribute to systems of domination, injustice and racism (Neu, 2000; Fleischman and Tyson, 2000, 2002, 2004; Kim, 2004; Hooks and Stewart, 2007; Irvine, 2012; Dyball and Rooney, 2012). It enables



investors and senior managers to hold subordinates, both managers and workers, “accountable for capital” (Bryer, 2006, p. 553).

Accounting technologies act as carriers of new practices, transferring these practices from the centre to peripheral sites, and thereby defining what and how numerical traces will be collected (Neu and Graham, 2006). As calculative techniques, they bring together the financial and non-financial tensions “inherent in the social fabric of calculation cultures” (Vollmer, 2003, p. 353). For example, the transferral of budgeting and planning processes, cost accounting techniques and financial accounting reporting practices serve to standardise procedures across sites and to impose a particular way of thinking and acting upon field participants (Oakes *et al.*, 1998). Being perceived to be a neutral technology, accounting can assist in the bracketing of questions of morality, having the power to effect change and to contribute to systems of domination and injustice (Neu, 2000; Kim, 2004; Hooks and Stewart, 2007; Sikka, 2011; Irvine, 2012).

In the plantation literature, Mangru (1986, p.43) describes Indian workers as “docile, reliable and amenable to discipline under harsh tropical conditions”, demonstrating racial stereotyping also identified in reports about Filipino workers on Hawaiian sugar plantations (Dyball and Rooney, 2012). This favourable portrayal explains why they were recruited to emigrate to Fiji, Guiana, West Indies and other British colonial territories. In these sites, techniques were developed to control labour, such as the Livert system that operated in British Guiana (Tyson and Davie, 2009). This required each worker to keep a personal record book that accumulated the wages earned during the indenture period. The Livert system was designed to improve worker productivity and the quality of the product and bettering the conditions of indenture workers was at best a by-product and a means to this end. Shortly after the system was introduced, the majority of indentured workers believed that keeping a Livert record was burdensome and largely unnecessary. According to Tyson and Davie (2009), the Livert system was best perceived as one of a continuing stream of actions that were designed to instil greater discipline among workers.

The disciplinary technique of tasking was used on plantations, as already highlighted. It has been identified as a transition between pre-modern and modern control systems, a precursor to accounting-based disciplinary controls like standard costing that developed in factories in the late nineteenth and early twentieth centuries (Tyson *et al.*, 2004). In this sense, tasking can be seen as a means of creating and controlling the governable person (Miller and O’Leary, 1987). In the context of Fijian plantations, tasking was perceived as the work structure best able to preserve the planters’ investment in human capital, since it enabled planters to reduce the cost of supervision, and could encourage indentured labourers to work harder if proper incentives and opportunities were in place. Quantified norms of effort and output were required to make tasking fully operational, thus exemplifying the disciplinary power identified by Foucault (Miller and O’Leary, 1987, p.238).

The indentured labour system institutionalised labourers, with absolute authority and control vested in plantation management (Alagiah, 2004). The accounting system that mobilised this system arguably represented a means used by one group of people, to divide and then exploit another group of people (Alagiah, 2004). It provided a proactive set of valuation and measurement techniques that served special interests. Fleischman and Tyson (2004) claimed that accounting was used to assist in minimising expenses,

including labour costs, and therefore maximising profits. The need for cheap labour thus became a central influence in the achievement of greater profits (Irvine, 2012).

This Fijian-based case study presents accounting as a technology of government that elucidates the salience of accounting language and techniques to imagine policies and to translate them into practice. It documents the way planters used accounting technologies to institute a system of governing labour. That system of accounting became a disciplinary power in its own right, reducing social relations to economic relationships, and commodifying labour in the process. The next section presents the research method for the study.

#### **4. Conducting the study**

Acknowledging that historical research should adopt methods that are “appropriate to the facts being sought and the issues being investigated” (Previts *et al.*, 1990, p. 144), we rely on archival records. Historical information on Indian indentured labour was accessed from the National Archives of Fiji in Suva. This information consisted of documents from the Colonial Secretary’s Office, reports and other literature on indentured labour.

In relation to the human consequences of Fiji’s system of employing indentured Indian workers, again we rely on historical archival evidence, this time in the form of excerpts from first-hand accounts of indentured labour workers’ experience during the period 1879 to 1920.

Archival data sources enabled us to capture a contextual understanding of the social phenomena under study (Modell, 2005), in this case the Fijian colonial setting and the employment of indentured workers. They also enabled us to identify several themes, such as the payment system and the practice of over tasking, complaints at plantations, the human consequences of indenture, and the treatment of labourers as a commodity were drawn from the literature. We were then able to align these themes with documentary evidence of indentured workers’ experiences (Tsamenyi *et al.*, 2006; Sharma *et al.*, 2010), and to make sense of this archival data by applying a governmentality perspective.

#### **5. The Commodification of Labour**

Accounting was used to commodify and govern labour in Fiji during the period of the indenture system, from 1879 to 1920. This section examines three techniques by which this commodification was operationalised: the payment system and overtasking; the manner in which complaints were dealt with on plantations; and the human consequences of indentured labour.

##### *5.1 The payment system and over tasking*

Plantation owners depended on a supply of indentured labourers in order to achieve the highest productivity at the lowest cost, in a capitalistic endeavour arguably fuelled by economic imperialism (Ali, 2004). The plantation system has been described as a class-structured system of organisation where the labourer sold his muscular energy and was paid for its use in the services of surplus production (Ali, 2004). The plantation was thus an instrument of force, wielded to create and maintain the class-structure of workers and owners, and connected hierarchically by a staff-line of overseers and managers.

CSR, the principal plantation owner in Fiji, expressed a commitment to maximise profit by keeping labour costs low (Irvine, 2012). This was accompanied by a strong emphasis on internal accountability and control (Hooks and Stewart, 2007). In hindsight, CSR got away with its tactics of low payment of wages. CSR could do this as at this time Fiji lacked an ethos of unionised workforce. The political and legal system appeared not to be so transparent as well (Ali, 2004). The lack of industrial relations environment in Fiji shaped CSR to maximise profits and commodify labour who were working to earn themselves and their family subsistence. In promoting these commitments, the company employed an economic rationale predicated on accounting numbers to justify the employment and control of indentured labourers, and to motivate overseers to improve profitability by controlling the cost of labour. This context contributed to the institution of practices such as tasking, designed to achieve these aims.

The Fijian indentured labour contract for Indian workers stipulated that an individual had to work nine hours on five consecutive days of every week, plus five hours on Saturday, and for each full day's work he would receive one shilling (Ali, 2004). Some 87 ships came from India with labourers who were sent out to various districts and were expected to work hard. There was also provision for tasks where a person could be given a piece of work to do, on the completion of which he could return home. Task rates had the potential to be burdensome or potentially unattainable for marginal workers. However, consistent with Morgan's (1988) identification of some benefits of tasking for slaves, better performing workers preferred tasking to dawn-to-dusk work arrangement if they had the opportunity to obtain free time.

Central to tasking was the concept that a unit of work activity in the field or otherwise, was both identifiable and measurable and could be standardised by class or skill level for all workers performing a particular activity. Consequently, tasking lent itself to a variety of accounting measurements. For example, tasking measurements were needed to set, compute and evaluate an indentured labourer's output in order to maximise productivity:

Tasking grew in popularity particularly in the early nineteenth century and was even adopted by sugar planters as they sought to increase productivity and reduce costs of supervision (Berlin and Morgan, 1993, p.15)

Thus the tasking system of setting and computing measurements of an indentured labourer's output was akin to earlier forms of "standard costing", and assisted CSR to maximise its profitability.

Some planters, motivated by their desire to maximise profits, devised tactics designed to exploit workers, and relied on an economic rationale to deflect criticism of unjust and inhumane work practices. They retained a portion of the labourers' wages as punishment for absence without their approval, and in some places used the practice of a "double cut" by which they docked two days pay for each day the labourer was away from work (Lal, 1986, p.204). The result of the pressure to cut labour costs was that labourers received very poor pay. While contracts stipulated that labourers be paid 1 shilling per day, the contract was set aside in terms of hours worked to tasking. The labourers were not paid if they failed to achieve the stipulated task of 5 to 10 chains (one chain is approximately 20 metres) of bush clearing per day. As a result, the labourers generally remained poor and relied on subsistence farming to survive (Lal, 1986), producing their own homemade

goods including coconut oil, made from home grown coconuts, and flour, ground from home grown corn maize.

The practice of over-tasking has already been highlighted, and was reportedly widespread (Ali, 2004). It was an abuse of the system of tasking that was made possible in the hierarchical and authoritarian plantation environment. Though the workers' contracts stipulated what might be considered a reasonable task, ultimately the determination of what was reasonable lay with the planters and overseers. CSR was shareholder-focused, ensuring they did not forget the need to achieve results "for their ultimate employers, the twelve thousand shareholders" (Lowndes, 1956, p.349). The aim was to obtain the highest rate of return on the Australian investment by forcing a "maximum surplus" from the indentured labourers (Tyson *et al.*, 2004).

Over-tasking and other mistreatments precipitated strife on plantations. The Sahl plantation, for example, was a site of such strife for some time. In 1881, some Indian labourers in Rewa assaulted Good, a managing director of C.L.Sahl & Co, on account of not very liberal treatment at that estate (Ali, 2004). Good struck three Indians and they retaliated. The cause of the dispute was over tasking, where labourers believed the extent of tasks specified was unreasonable and they were paid only for completed tasks. In this case, each labourer had been required to clear an area of bush five chains long and two fathoms wide (Ali, 2004). An officer noted, "this clearing heavy task is an enormous task and the day previous only three men completed their task" (CSO 1443/1881).

Evidence of inhumane treatment of indentured workers has also been well documented. In many gangs, designated labourers set the pace of work and less proficient workers were whipped, threatened, or otherwise cajoled to keep up (Lal, 2004). The indentured labourers' work day ran from dawn to dusk, leaving little time for personal enterprise except for free days or evenings. Lal (1986) identified sickness, absence and non-completion of tasks as possible explanations of why the indentured labourers failed to earn the maximum pay for a long period of time.

Once labourers entered a contract of employment with the plantation, their performance was closely monitored and controlled. Their lives were sequestered into a world of surveillance made possible by the administrative and disciplinary power of accounting techniques. This accounting based dominance and commodification acted as a governance instrument for controlling workers at a distance (Riccaboni *et al.*, 2006; Hooks and Stewart, 2007), and led to numerous complaints by workers and plantation managers alike.

## *5.2 Complaints at Plantations*

In the plantation world, the relationship between the white and the coloured man was that of a master and servant, and never the reverse, with labourers sometimes reluctant to work at a pace which would subsequently result in an increase in their load (Ali, 2004). For instance, it was reported that no coolie in Penang ever took up a second task in one day, knowing well that if they did, their task would be increased the next day (Lal, 1986). In Varoka plantation, complaints of over tasking were linked with anger over the separation of husbands and wives (CSO 1050/1886). A number of men were transferred permanently from Rarawai to Varoka, but without their wives, because no work was said

to exist for them there. Regarding tasking, it was the size of tasks which was most frequently an issue, and this precipitated protests about other forms of discomfort.

Table 1, compiled by Lal (1986), illustrates the nature and small volume of charges indentured labourers brought against their employers.

**Table 1. Indentured Labourer's Complaints Against Employers**

<b>Complaints</b>	<b>Years</b>									<b>Total</b>
	<b>1886</b>	<b>1890</b>	<b>1891</b>	<b>1892</b>	<b>1893</b>	<b>1894</b>	<b>1895</b>	<b>1896</b>	<b>1897</b>	
Assault and Battery	29	18	6	7	8	28	14	36	40	186
Non-Payment of Wages	0	3	6	7	12	10	25	15	19	97
Not providing tools	0	0	0	0	2	0	0	2	0	4
Not supplying rations	0	0	0	0	0	0	0	0	1	1
Not Providing Work	0	0	0	0	1	2	0	0	3	6
Using insulting language	0	0	0	0	0	1	0	0	1	2
Requiring work Illegally	0	0	0	0	0	0	2	1	0	3
Falsifying Pay-list	0	0	0	0	0	0	3	0	0	3
Failure to take delivery of discharged prisoner	0	0	0	1	0	0	0	0	0	1
Miscellaneous	1	0	0	0	0	0	0	0	0	1
Over tasking	0	0	0	1	0	0	0	0	0	1
Dismissed	18	8	5	16	21	34	30	36	35	203
Convicted	12	13	7	1	3	7	15	18	32	108

(Source: Lal, 1986, p.200).

There were some years in the 1880s in which labourers were unable to lay any complaints at all. The paucity of complaints, however, was not an accurate indication of the plight of the indentured labourers. As one official noted in 1892:

That there are no or few complaints is no more indication of perfect satisfaction than the paucity of departmental prosecution of employers is an indication of a careful and conscientious observance of the law and their obligation by the latter (CSO 1955/1892).

There were at least two reasons for the low numbers of complaints. The passing of an 1886 Ordinance restricted the ability of workers to lay complaints, since it became unlawful for more than five labourers on any single plantation to be absent at the same time. Permission for absence had to be obtained from overseers, and without that permission, heavy fines would be imposed (Lal, 1986). Thus laying a complaint against an employer could become a serious "offence" and render great risks for the indentured

labourer, involving absence from work, loss of pay, the extension of the indenture to cover the days the immigrant was absent, and the wrath of overseers (Lal, 1986). There were also instances where labourers were prevented from reporting abuses to inspectors, particularly common in isolated areas such as Labasa (Lal, 1986), where, wrote Sergeant Mason in 1897, “it is a usual thing for Indians to come to the police station between the hours of 9 and 12 at night to complain of the treatment they get on some of the plantations” (CSO 1315/1897). This may have been because they finished work in the evening at about 7 pm or even later and did not wish to be identified, as there could be serious consequences from the overseers and sirdars.

But perhaps a more important reason why the labourers reported so few complaints was the “uncertainty of relief” (CSO 1955/92). After taking all the risks, accusers often saw their accusations against overseers dismissed or the overseers fined lightly, or witnessed the Immigration Department’s reluctance to press charges, even in the face of solid evidence against employers. This observation is borne out by another striking feature of Table 1, the low conviction rate of the employers. The main reasons for this were the labourers’ ignorance of the law, their inexperience in conducting their cases, frequently without any assistance from the Immigration Department, and the prejudice of the colonial judiciary in favour of the planters. Their cases also broke down because the overseers were reportedly able to bribe or coerce other labourers to give testimony in their favour (CSO 5579/14). However, in contrast to the high rate of dismissal of complaints by indentured labourers against their employers, the planters enjoyed considerable success in prosecuting their workers. As noted in Table 2, they laid complaints against a large proportion of the indentured population.

**Table 2. Rate of complaints against male and female workers**

Year	No. Males and Females/100 adults	
	Males	Females
1897	73.8	26.2
1898	74.3	25.7
1899	73.9	26.1
1900	73.9	26.1
1901	72.8	27.1
1902	72.7	27.3
1903	74.2	25.8
1904	72.0	28.0
1905	73.5	26.5
1906	73.4	26.6
1907	74.7	25.3
Average	73.6	26.4

(Source: Lal, 1986, p.206)

Both men and women were complained against. Women constituted a more vulnerable segment of the indentured population. They absented or were forced to absent themselves from work more often than men predicated on pressure of domestic work, pregnancy, child rearing and sickness. The next section examines the human consequences of the practice of employing indentured workers and their consequent commodification.

### 5.3 Acknowledging the human consequences of the commodification of labour

The commodification of labour refers to labourers' ability to sell his or her own labour power for subsistence (Tinker, 1980; Lawrence and Sharma, 2002). Cleaver (1979, p.72) asserted that the overwhelming majority of people are forced to sell their lives as a commodity, labour, in order to survive and gain access to wealth in society. The indentured labourers' commodification revolved around tasking, because on non-accomplishment of required tasks, they were not paid and were punished instead. The Appendix presents stories of indentured labourers that illustrate the human consequences of the commodification of labour implemented as plantation owners strove to achieve high profits by keeping the cost of labour low.

As a consequence of ill-treatment of Indian workers, in India, the political leaders did their best to end the indenture system. They were assisted by reports on the system by Reverend C.F. Andrews. Reverend Andrews was based in Fiji during 1901 as the head of the Methodist Mission and had witnessed the ill-treatment experienced by indentured workers there. According to Sharma (1987) another member of the Methodist Mission, Miss Hannah Dudley, had also related the ill treatment of Indian women. Miss Dudley arrived in Fiji in October 1897, and was one of the first Methodist missionaries to work among the 10,000 Indians, the majority of whom were indentured labourers. Distressed by the difficult conditions under which they were forced to work and live (Sharma, 1987), she visited Indians at the hospitals, in jails, in the homes and in the coolie lines and gave them all assistance, including nursing care. As she was softly spoken, affectionate, kind and criticised the conditions under which the Indians were living, the indentured labourers called her "mother" (Sharma, 1987).

Stories of the ill-treatment of indentured workers abounded. In particular, two Fiji Indian women, Kunti and Naraini, attracted special attention, and their names are remembered in Fiji even today (Sharma, 1987; Lal, 2004). Kunti, a 20 year old woman from Lakhupur village in Gorakhpur, had emigrated to Fiji with her husband in 1908. Her first four years in the plantation were unexceptional until 10 April 1912 when the overseer allocated Kunti an isolated patch in a banana field away from all the other workers, apparently with the intention of molesting her sexually (Sharma, 1987; Lal, 2004). Kunti resisted his demands until, nearly overtaken, she jumped into the river in desperation, and was subsequently rescued. Kunti's story was published in India in the newspaper *Bharat Mitra*, and became widely known. Her story prompted the government of India to ask the government of Fiji to institute an enquiry into the treatment of indentured Indian women.

Naraini's plight was equally sorry, if less sensational. The European overseer of an estate in Nadi asked Naraini to present herself at work three or four days after giving birth to a stillborn child (Lal, 2004). Naraini refused, arguing that it was the recognised practice of women to absent themselves from hard labour for up to three months after giving birth. However, the overseer persisted in his attempts to force Nairaini to work as there was a shortage of labour in the plantations. Taking umbrage at her refusal, he beat her so severely, that she was barely able to walk (Lal, 2004). The overseer was arrested and the case came before the Supreme Court of Fiji. But much to everyone's surprise and consideration, he was found not guilty and acquitted. Tragically, Naraini later lost her senses and spent the rest of her life as an insane vagrant (Lal, 2004). According to Lal (2004), the Indian public had for a long time been aware of the plight of Indian labourers

overseas, but it was the news of the molestation and abuse of Indian women on the plantations that outraged them most.

Other stories of abuse conveyed by the indentured labourers included overseers and Indian sirdars recording incomplete work, with the result labourers were either not paid at all, or were paid only half their day's wages. The labourers had to work long hours and complete unreasonably large tasks in order to get paid (Ali, 2004). In addition to the exploitation of workers by the planters, they were also exploited by Indian sirdars, who gained substantial money from workers through bribery and corrupt practices (Ali, 2004). There were almost 1,000 workers on the plantations and the sirdars reportedly gained one shilling in bribe from each worker. As noted by an indentured labourer:

On Saturdays after we got paid we could meet the sirdar (Indian foreman) and would greet him and he would reciprocate and then we had to slip a shilling quietly into his pocket. If we did not, then on Monday he made certain that we got work that did not allow us to earn a full day's wage. Those who worked with the horses or those who worked in the houses of overseer did not have to bribe the sirdar but others had to do so. Sirdars made a lot of money in this way (Ali, 2004, p.78).

These reports of abuse and exploitation drew Dr Mani Lal to Fiji in 1912. He was better known for his campaign among the Indian community in South Africa, and on his arrival in Suva, he began an active campaign within the Indian community. He toured districts, towns and villages, met Indians from all walks of life, and prepared a report on their living conditions and other aspects of their lives in Fiji, with the object of driving out their fear of oppression (Lal, 1916; Prasad, 1992). Dr Lal was credited with bringing unity to Indians through the formation of the Indian Association, with branches in many parts of Fiji.

CSR was shaken by the successful campaign, launched in India, to end the indenture system and the company was also concerned at the success of Dr Mani Lal in his Indian unity drive. He examined the meagre income received by the labourers and paid particular attention in his report to their grievances about the use of accounting techniques such as tasking by planters to control labourers. Dr Lal approached company officials and government representatives, and informed them that the indenture system was equivalent to slavery (Sharma, 1987). His drive to wipe out the system was resisted by CSR and the Fiji government of the time.

Dr Lal's report was sent to India, and the campaign there about the degradation of Indian women in the colonies received wider public support than any other movement in Indian history, more even than the movement for independence (Lal, 2004). Moves to abolish the indenture system gained impetus with politicians, and were assisted by the report of Reverend C.F. Andrews. As a result, in India the government put a stop to Indians going to Fiji or any other country under an indenture system from 1920 onwards (Sharma, 1987). In Fiji, Dr Lal continued to work against the unscrupulous treatment of Indians in Fiji, organising meetings in various locations and advocating the fight for justice through peaceful means (Sharma, 1987).

Thus, due to these pressures, the inflow of indentured labour in Fiji came to an end in 1920, being perceived by Indian leaders and activists as akin to slavery. Despite the



cessation of the indenture system, those indentured labourers who had arrived in Fiji towards the end of the indentured system continued to work under the system since they were bonded under five year contracts. They were required to carry out certain duties outside the law, and because of this, another successful campaign was launched in India in 1920. It resulted in the complete abolition of the indenture system and the independence of the labourers.

## **6. Discussion and Conclusion**

Accounting involves numerical, monetarised calculations and techniques that mediate between individuals, groups and institutions (Miller and Napier, 1993). It thus makes possible action at a distance through incentive schemes and funding mechanisms (Preston *et al.*, 1997). As a technology of government, accounting is a mechanism through which authorities of various sorts have shaped, normalised and instrumentalised the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable (Miller and Rose, 1990; Neu and Graham, 2006).

Government on Fijian plantations was accomplished through the introduction of various accounting controls and techniques, including tasking and performance based pay, aimed at colonising and controlling Indian labour. These measures were adopted to maximise profits in order to achieve returns for CSR shareholders (Irvine, 2012), and were enacted by overseers and sirdars in the field. These agents undertook the activities of summarising and recording costs, and constructing reports on completion of tasks for the day so that specified payments could be made. Their reports identified tasks “completed” or “incomplete”, on the basis of which judgement wages would, or would not, be paid. Corporal punishment was also used on those lagging on the completion of their assigned task.

These acts of re-presentation and intervention through accounting were crucial components of plantation governance processes. In being enlisted and trained to adopt and adapt these technologies, managers and overseers completed the translation of policy into practice. Thus through the system of tasking, government at a distance was firmly entrenched within field sites through individual agents who “act[ed] freely, yet in accordance with specified economic norms” (Miller, 2001, p. 380). The systems of commodification which resulted brought inevitable human consequences, which, in their turn, precipitated the political action that eventually led to the abolition of the indenture system.

The study is important first because it extends our assessment of plantation accounting. It examines contextual forces that influenced planters’ use of tasking for indentured labourers on plantations in British Fiji in the late nineteenth century. Further, while we acknowledge that accounting is only one part of this history, a systematic examination of the historical rules surrounding the use of indentured Indian labour by British planters furthers our understanding of how accounting “works” within an institutional domain. It therefore assists policy-makers and politicians faced with issues of the potential commodification of labour today. Future research could profitably compare historically the interface of accounting and indentured labour on plantations in other British colonies such as Malaysia, West Indies and Mauritius, or examine current systems of accounting

used by multinational corporations to account for the cost of labour in developing countries.

Secondly, this study also demonstrates in detail the functioning of agency within accounting-based governance processes. An example of this is in the degree of initiatives undertaken by the overseer and the sirdar in cost control, and the resistance mounted by the people when tasks were unattainable. The paper refuses to treat accounting as a neutral technique, a supposition which permits proponents of this viewpoint to limit questions of morality (Neu, 2000). Rather, accounting is presented as a contested discipline wrapped up in the organisational production of truth. The ideology of accounting is suggested to be dominating, diminishing the voice of labour in order to maintain the hierarchical, authoritarian culture of CSR. As accounting historians, we are attuned to recognise the power of accounting in shaping injustices and mobilising persuasive economic arguments, which are later recognised as unjust or inappropriate (see Irvine, 2012). In describing and analysing the way accounting technology was used in a specific place, at a specific time (Carnegie and Napier, 1996), this paper challenges us to consider the human consequences of accounting systems that activate corporate labour and employment policies.

**Appendix. Reflections of indentured labourers (Ali, 2004, pp.78-80)<sup>iv</sup>**

<p><b><i>Indentured Labourer: Devi Singh</i></b></p> <p><i>We were told Fiji was 700 miles away, and an island. Had I known the real distance, I would not have come, it was too far from home. The journey by ship was quite satisfactory, we were adequately fed. I did not eat meat in India, but had to do so on board ship, Otherwise I would have had nothing but dry bread to eat ...</i></p> <p><i>During indenture, overseer (Indian Sirdar) used to write down in some cases incomplete tasks and these labourers would get only six pence for their efforts. We used to get five shillings and six pence per week and sirdars seven shillings. They did not take bribes or demand money, they used to resort to entering uncompleted tasks after our names. One of our Sirdars was a low caste, the other was a Brahmin (high caste), the latter was better. He used to stop the European overseer from interfering with labourers ...</i></p> <p><i>Here in Fiji we were taken into the field by 5am when it was still dark and left there to wait in order to commence on time. In India, on the other hand, we did not begin till 7am. During the cane cutting, after loading the cane, sometimes we did not finish till midnight but we had to start at 5am ...</i></p> <p><i>Life was hard on those days. I know of a woman under indenture system who worked till 9pm or 10 pm cutting and loading cane ...</i></p>
<p><b><i>Indentured Labourer: Shiu Rattan</i></b></p> <p><i>Whether there was rain or sun, we had to work during indenture system. I recall cutting grass and digging drains with water waist-high. When I experienced such conditions here I asked God to give me death which seemed more pleasant ...</i></p> <p><i>I was sent money from home so that I might return, but I was not allowed to commute my indenture system in this way. But I worked, earned, enjoyed and squandered, and I am in a destitute home today. I kept a woman and had children but they are all dead today ...</i></p> <p><i>Whether I liked it or not it was immaterial, I did as I was told during indenture system.</i></p>
<p><b><i>Indentured Labourer: Kannan</i></b></p> <p><i>I served my indenture in Fiji in Navua. It is difficult for me to relate why I came. We had to work for long hours and get the enormous task set completed, otherwise we were not paid.</i></p>
<p><b><i>Indentured Labourer: Govind Singh</i></b></p> <p><i>We had to get up at about three in the morning and then leave about four. My work began at six in the morning and I finished by half past four in the afternoon. In case of task work, you got paid according to the amount of work you did. If it was incomplete, then there was a deduction made...</i></p> <p><i>On Saturdays after we got paid we could meet the sirdar and would greet him and he</i></p>

*would reciprocate and then we had to slip a shilling quietly into his pocket. If we did not, then on Monday he made certain that we got work that did not allow us to earn a full day's wage. Those who worked with the horses or those who worked in the houses of the overseer did not have to bribe the Sirdar but others had to do so ...*

*We could not see the Europeans rather we had to see the Sirdar first. If we approached a European overseer he would immediately send us off saying that he did not want to talk to us and that we should go and speak to the Indian Sirdar ...*

*Indian Sirdars, used to extort money from Indians. In the evenings when we sat together we did not discuss these things. We did not want to meddle with this because it would lead to trouble. These things remained with those affairs they were, others preferred not to be implicated. Sirdars were rogues. They used to rob people. Just imagine there were three hundred people in that particular estate where I was and they used to get 300/- a week from people. Imagine how much profit they made on that basis.*

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[i] Edward Knox and nine entrepreneurial shareholders founded CSR on 1 January 1855 with a capital of £150,000 (Hooks and Stewart, 2007). Edward Knox was experienced in the sugar industry and previously managed the Australasian Sugar Company until its dissolution in 1854. The company initially carried large amounts of debt but began to prosper in the 1870s after the establishment of its own sugar cane plantations and several mills on the northern rivers of New South Wales. Edward Knox's son, Edward William Knox was involved with the company from the age of 17 and in 1880 when he was 35 years of age, the management of business was passed to him (Hooks and Stewart, 2007).

[ii] Morgan (1988) identified some advantages of tasking, if it reflected fairly what workers could reasonably achieve. There were dangers of abuse if onerous tasking requirements were imposed.

[iii] One chain is 20.117 metres.

[iv] Ali (2004) was commissioned by the Fijian Ministry of National Reconciliation and Multi-Ethnic Affairs.