The social consequences of control: Accounting for indentured labour in Fiji

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labour in Fiji 1879 - 1920

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Abstract

Purpose: This is a study of the social consequences of accounting controls over labour. It examines the system of tasking used to control Indian indentured workers in the historical context of Fijian sugar plantations during the British colonial period, from 1879 to 1920.

Method/Methodology: Archival data consisting of documents from the Colonial Secretary’s Office, reports and related literature on Indian indentured labour was accessed from the National Archives of Fiji. In addition, documented accounts of the experiences of indentured labourers over the period of the study give voice to the social costs of the indenture system, highlighting the social impact of accounting control systems.

Findings: Accounting and management controls were developed to extract surplus value from Indian labour. The practice of tasking was implemented in a plantation structure where indentured labourers were controlled hierarchically through a variety of calculative monitoring practices. This resulted in the exploitation and consequent economic, social and racial marginalisation of indentured workers.

Originality: The paper contributes to the growing body of literature highlighting the social effects of accounting control systems. It exposes the social costs borne by indentured workers employed on Fijian sugar plantations.

Practice/Research Implications: The study promotes better understanding of the practice and impact of accounting as a technology of government and control within a particular institutional setting, in this case the British colony of Fiji. By highlighting the social implications of these controls in their historical context, we alert corporations, government policy makers, accountants and workers to the socially damaging effects of exploitive management control systems.

Keywords: accounting control; governmentality, tasking; accounting for labour; Fiji; indentured workers; sugar industry.
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1. Introduction

Accounting control has been identified as being “ultimately ideological” (Tinker, 1985, p.10), working to the dissatisfaction of certain social interests while legitimising and empowering others (Arnold & Hammond, 1994). It is therefore important to explore the social consequences of accounting controls, which are particularly evident in the implementation of labour schemes. In the tradition of literature that acknowledges the controlling effects of global employment trends (Rosewarne, 2010; Lawrence & Sharma, 2002; Northcott & France, 2005) and the hegemonic implications and social significance of calculative practices (Jayasinghe and Wickramasinghe, 2007; Carls, 2009; Sharma et al., 2012; Robson, 1992), we highlight the social consequences of accounting techniques used to govern and control labour. In particular we identify social consequences in the form of the marginalisation and exploitation of indentured workers through the practice of ‘tasking’, whereby daily wages were paid not on the basis of hours worked, but only if set tasks were completed. This enabled the control of labour through calculative practices designed to monitor workers’ output and ultimately minimise labour costs. We examine the interface between accounting control and Indian indentured labour at the Fijian sugar plantations of the Colonial Sugar Refining (CSR) Company of Australia during the British colonial period from 1879, when the indenture system began, to 1920, when it was abolished.

Fiji was colonised by the British in 1874, and was expected to become economically self-sustaining within a short time (Lal, 1986). Sir Arthur Gordon, the first substantiate governor, was charged with developing Fiji’s economy, and focused on plantation agriculture, but was confronted with a dearth of necessary labour and capital (Lal, 1986; Ali, 2004). In 1879, to ensure a supply of cheap labour, Gordon introduced Indian labourers,1 most of whom were peasants undergoing economic hardships shaped by the British penetration of the Indian countryside (Lal, 1986). Governor Gordon addressed the need for investment capital by inviting CSR to extend its operations to Fiji. With this strong government support, CSR recognised an entrepreneurial opportunity, commencing its Fiji operations 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).2 CSR at first began refining imported raw sugar, then established its own sugar cane plantations and several mills, first in the northern rivers of New South Wales and then in Queensland and Fiji, processing domestically-grown sugar (Lowndes, 1956).

From the outset, CSR operated as a concerted capitalistic endeavor (Alam et al., 2004), strategically dominating the sugar market (Hooks and Stewart, 2007). If return on investment defines the capitalist mentality (Bryer, 2013), then this was evident in the

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1 India had supplied indentured labour to numerous British colonies since the 1830s.
2 Edward Knox and nine entrepreneurial shareholders founded the company in Sydney on 1 January 1855 with a capital of £150,000 (Hooks and Stewart, 2007).
company’s desire to keep labour costs low in order to maximize profits, deliver an acceptable rate of return on investment for shareholders, and maintain healthy dividend payments (Irvine, 2012). Appendix A illustrates the capitalistic achievements of CSR, evident in the financial performance and profitability of CSR’s Fiji mills over the period 1888 - 1920. It reveals a growing increase in capital invested (Figure A1), an upward but erratic profit trajectory, matched by dividend payouts (Figure A2), with a handsome dividend return ranging from 4.9% to 12.5% over the period (Figure A3).³

Edward W. Knox⁴ and CSR investors were absentee owners primarily based in Australia, although Knox did occasionally visit the Fijian plantations (Ali, 2004). He exercised strict control over all aspects of the company’s operations from a distance, through an hierarchical system of mill managers, overseers and sirdars⁵ in plantations, who ensured indentured workers were kept docile and obedient (Lal, 1986). This control was facilitated by means of a sophisticated management accounting system whereby detailed records were kept of every aspect of the business, including labour. This meant that physical remoteness did not hinder the exercise of disciplinary surveillance through numerous calculative practices (Hooks and Stewart, 2007; Irvine, 2012), as reports were scrutinized thoroughly at head office and instructions sent back to managers. This control from a distance may have made it morally easier for the company to oppress workers, through its managers and overseers (see Lippman & Wilson, 2007).

Applying a governmentality perspective (Foucault, 1979, 1991) to the use of indentured labour in Fiji, and adopting an “expanded understanding of what constitutes accounting” (Irvine, 2012, p. 194), we move away from a narrow conception of bookkeeping to include a variety of calculative practices (Miller and Napier, 1993; Vollmer, 2003; Robson, 1992) designed to govern and control subjects. These practices mediate between individuals, groups and institutions, making control possible from a distance through incentive schemes and funding mechanisms (Preston et al., 1997; Robson, 1992). As a technology of government and accountability, such accountings are vital mechanisms 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; Miller & O’Leary, 1987; Gallhofer & Chew, 2000; Alawattage & Wickramasinghe, 2009a, 2009b; Dixon & Gaffikin, 2013; Lawrence et al., 2009). The calculative techniques used to record and ultimately control the outputs, efficiency and cost of indentured labour on Fijian plantations lent themselves to practices and abuses that illustrate the social consequences of accounting controls.

Following existing systems of indentured labour in operation within the globalised British colonial system (Kelly, 1992), the introduction of indentured labour to the colony of Fiji in 1879 was a joint initiative of the British colonial government and the Fijian chiefs, ostensibly to protect native Fijians from exploitation (Alam et al., 2004). From 1879 until 1920, when indentured emigration to Fiji was abolished, 60,000 Indian

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³ During this time the borrowing rate of interest on an overdraft was around 7% per annum (Maynagh, 1981).
⁴ In 1880, Edward Knox’s son, Edward W. Knox, was given the management of the business (Hooks and Stewart, 2007).
⁵ A sirdar was an Indian foreman.
indentured labourers were imported into the colony of Fiji to work on sugar plantations,\textsuperscript{6} enshrining the control of this type of labour already evident in other colonial plantations in Asia (Kelly, 1992). Similar to other workplaces, control was the “defining feature of social life” (Bolton and Houlihan, 2009, p. 7) within the plantations, which also became the sites of resistance, as the social effects of the indenture system and its associated control systems were felt.

The ills and abuses of slavery are widely acknowledged, and attention has been paid to the way accounting for slaves reinforced oppressive, dehumanising and racist slave practices (see, for example, Flesichman and Tyson, 2000; Tyson et al., 2004; Fleischman and Tyson, 2004). However there has been much less consideration given to the consequences of, and human responses to, indentured labour and the systems designed to control and measure the performance of indentured labourers. Against the backdrop of the control of labour in 19\textsuperscript{th} century England and the resultant destruction of traditional communities (Burawoy, 2007), the employment of indentured Indian labourers on Fijian sugar plantations satisfied corporate goals for cost cutting and profit maximisation, but also had profound social costs (Kelly, 1992). The result was that it produced a legacy of “complexity and contradictions in Fijian social and institutional life today” (Alam et al., 2004, p. 137).

We extend the understanding of the use of plantation accounting controls by examining the contextual forces that influenced CSR’s use of ‘tasking’ as a management and accounting control on its Fijian sugar plantations. As a calculative practice and “performative technique(s)” (Quattrone, 2009, p. 85), tasking expanded the boundaries of accounting control and operated for the benefit of the corporate plantation owners, enabling them to govern workers, contain costs and maximise profits. We highlight the responses of indentured workers, and, by extension, the social effects of the practice of tasking as it was applied to indentured workers, addressing the research question: what were the social consequences of the calculative practices implemented to govern and control indentured labour? The study is motivated by the acknowledgement in academic literature that accounting controls produce social consequences (Arnold and Hammond, 1994), with Fiji chosen for the field study because of its extensive use of indentured labour over a defined period of time, and also because one of the authors is a descendant of an indentured labourer in Fiji, thereby bringing greater insights to the research.

The next section briefly outlines the way the study was conducted, with Section 3 then providing the theoretical approach of the paper, based on Foucault’s (1979, 1991) identification of control through governmentality and disciplinary regimes. This is followed by Section 4, which presents CSR’s motivations for employing indentured labour, data related to tasking and complaints on plantations, and identifies the social implications of the indentured labour system. Finally, Section 5 outlines the study’s significance and contributions, and identifies future research possibilities relating to the social consequences of accounting technologies.

\textsuperscript{6} Forty percent of the migrants and their families eventually returned to India when the indenture system was disbanded.
2. 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 relied on historical records for this study. Historical information on indentured labour was accessed from the National Archives of Fiji in Suva between 2010 and 2013. These records included documents from the Colonial Secretary’s Office, reports and other literature on indentured labour, legislative papers and CSR annual reports. In relation to the social consequences of Fiji’s indentured labour scheme, we drew on published first-hand accounts of indentured workers’ experiences during the period 1879 to 1920, including an account written in 1914 in Hindi by Totaram Sanadhya, an indentured labourer, and later translated into English by the Fiji Museum.

This archival data enabled us to capture a contextual understanding of the social phenomena under study (Modell, 2005; Carnegie & Napier, 1996), in this case the Fijian colonial setting and the employment of indentured workers. From our analysis of the archival information we identified several themes relevant to the issue of the government and control of indentured workers: tasking and the payment system, complaints at plantations and the social consequences of these accounting controls. These themes were then aligned with documentary evidence of indentured workers’ experiences (Tsamenyi et al., 2006; Sharma et al., 2010), and interpreted by applying a governmentality perspective.

3. A governmentality perspective on indentured labour

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 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 & 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). Foucault’s (1979) portrayal of disciplinary regimes involves a continuous and comprehensive surveillance of individual conduct (see Armstrong, 1994). In contrast, accounting systems shift the emphasis away from behavioural details and into economic outcomes (Armstrong, 1994), with an inherent reliance on measurement, since

...[n]umbers are integral to the problematisations that shape what is to be governed, to the programmes that seek to give effect to governments and 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 governed and 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 & Macintosh, 1998, p.130).

Accounting is therefore a technology that bridges the gap between the “global” and the “local” and is intertwined with various codes and detailed procedures which link everyday life in organisations to shared values of conduct defining a community and a society in ways still to be explored (Quattrone, 2009, p.87). It offers “ready-made” solutions to the problems of governing (Miller and Rose, 1990) and encourages action through incentive schemes and funding mechanisms (Preston et al., 1997; Sewell & Wilkinson, 1992). Accounting’s specific role in governing 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 of defining problems and proposing solutions (Miller & Rose, 1990) that becomes a powerful 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 & Rose, 1990, p.3).

Accounting enables investors and senior managers to hold subordinates, both managers and workers, “accountable for capital” (Bryer, 2006, p.553). However, it also has the power to effect change and to contribute to systems of domination, injustice and racism (Neu, 2000a; Fleischman & Tyson, 2000, 2002, 2004; Kim, 2004; Hooks & Stewart, 2007; Irvine, 2012; Dyball & Rooney, 2012). According to Neu (2000b), accounting inscribes into measurement the unequal power relations that exist between local peoples and colonial powers. Thus accounting and monitoring systems are not neutral tools, serving an ideological function by legitimating the actions of capital (Tinker, 1985; Arnold & Hammond, 1994). 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 & 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 transfer and embedding 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, 2000a; Kim, 2004; Hooks & Stewart, 2007; Sikka, 2011; Irvine, 2012; Davie, 2000, 2005; Gallhofer & Chew, 2000). Accounting constitutes continuous and comprehensive systems of visibility (Armstrong, 1994), in this case focusing on economic aspects of indentured labour, to the neglect of the social consequences.

The Fijian based case study presents accounting as a technology of governance that elucidates the salience of accounting language and techniques to imagine policies and to
translate them into practice. We portray accounting controls as the intermediary between the institution of the corporation, formed to undertake business activity with a view to making a profit, and the workers who were employed by the corporation, and whose behaviour was to be governed to ensure it was aligned with corporate objectives. We document the way planters used accounting technologies to institute a system of controlling labour, and identify the way the accounting control system became a disciplinary power in its own right, reducing social relations to economic relationships and controlling labour in the process.

4. The control of indentured labour on CSR plantations

Accounting technologies contributed to the control of labour on Fijian plantations during the period of the indenture system. The plantation system has been described as a class-structured system of organisation where labourers sold their muscular energy and was paid for its use in the services of surplus production (Ali, 2004). Labourers, contracted to work on plantations for five years, while not slaves, nevertheless lacked freedom and were effectively captives. The plantation therefore became an instrument of force, connected hierarchically by a staff-line of overseers and managers who controlled the workers according to the requirements of the plantation owners and their interpretation of the terms of indenture.

The CSR Company’s use of indentured labour from 1879 represented a significant strategy in controlling labour costs and maximising profits (Irvine, 2012; Hooks and Stewart, 2007). Recruitment of labourers was operationalised by employing a recruiting agent and subagents who scoured the villages of India, portraying hope for a bright future and using every possible strategy to entice labourers to Fiji (Lal, 1986; Ali, 2004). Agents, usually former colonial officials, were paid a fixed salary, and on receiving a requisition from Fiji, would enter into contracts with sub-agents, who were paid a commission for the supply of recruits (Gillion, 1956).

As a capitalistic endeavour, the system was thus highly commercialised, and there were considerable inducements for sub-agents to use improper methods in recruiting, particularly when recruitment was a challenge (Gillion, 1956). In addition, the general provisions of indenture, expressed in the Form of Agreement for the Intending Emigrants, did not accurately portray the realities in Fiji. These agreements, distributed by recruiters and sub-agents in the recruitment districts in India (Lal, 1986), 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 (twelve pence) for men and nine pence for women (Lal, 1986, p.196). Workers were to be given the choice of either time work (nine hours daily) or task work, the latter being the amount of work an able-bodied man could accomplish in six and a half hours of steady work, with a woman’s task three-fourths of that (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.
These agreements have been described as onerous contracts drafted in an environment of asymmetrical power between the parties (Lal, 1986). This asymmetry was magnified in the environment of Fiji where contract provisions were frequently implemented harshly by the agents of plantation owners and then by the legal system governing dispute resolution (Ali, 2004; Kelly, 1992). There was some deception regarding the option of payment for time worked or tasks completed, and confusion about inconsistent interpretations of tasks assigned. Soon after the introduction of Indians into the colony, a change was effected which practically abolished the alternative of payment based on time worked and instead, enforced task work, known as tasking. Tasking was strictly documented and accounted for, but this was not brought to the attention of potential recruits in India.

The difficulties experienced by indentured workers under this system have been well documented, both at a plantation level (Ali, 2004) and at a wider political level (Lal, 1986; Sharma, 1987). One of these difficulties was the result 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, who exercised tight control over the labour force. Sirdars, reportedly unsympathetic and inconsiderate (Lal, 1986; Ali, 2004), were chosen for their toughness and their ability to get the indentured labourers to complete their tasks. It was reported that sirdars often entered tasks as incomplete in their notebooks in order to please the overseers by diminishing the payments to labourers, and thus recording a reduced cost (Ali, 2004), and also that many sirdars took bribes from the indentured labourers (see Appendix C). These sirdars were therefore in a position of power, and in addition were permitted by the planters to enjoy certain privileges, such as the opportunity to own and operate shops, through which some reportedly extorted money from their labourer customers (Lal, 1986).

There was thus a growing dissatisfaction on the part of indentured labourers about the way their contracts were interpreted, particularly related to the practice of tasking. Sir John Thurston, previously a planter, during his tenure as governor (1888 - 1897), sanctioned indentured labourer legislation that was harsher for workers and more lenient for planters, with severe penalties legislated for “minor breaches of the labour laws” (Lal, 1986, p. 194). Later in the 1890s, with mounting evidence of over-tasking and increasing misery among the indentured labourers, who were not paid until tasks were completed, the colonial government was forced to require employers to pay wages proportionate to the amount of work accomplished (Ali, 1979).

The social and political context therefore provided an environment conducive to capitalistic exploitation, and accounting, as a calculative technique, defined the space and ground rules whereby this would be enacted (Bryer, 2006, p. 595). Plantation accounting literature, particularly relating to tasking, and critical accounting literature on the social consequences of accounting controls, highlight issues also evident in Fiji’s employment of indentured labour, and challenge perceptions that accounting is a neutral technology. To address our research question, “what were the social consequences of the calculative practices implemented to govern and control indentured labour?” we explore four issues relevant to the government and control of labour through the use of indentured workers: CSR’s focus on profits and its consequent concern with cost control, which provided the motivation for the employment of indentured workers; tasking and the payment system as
a form of control which was implemented in order to reduce labour costs; complaints on plantations as evidence of the institutional control of workers, including the interpretation of onerous tasking requirements; and the social consequences of the system of indentured labour and the accounting controls used to implement it.

4.1 CSR’s capitalist rationale

CSR has already been identified as a capitalistic endeavour (see Appendix A for details of CSR’s financial performance from 1888 - 1920). Edward W. Knox set up the Fiji operations, as he did all CSR’s operations, as a profit centre, comparing returns at the various plantations and mills, exercising strict surveillance over managers from the company’s Australian headquarters, and imposing stringent accountability demands. The same conditions that led to the recruitment of indentured labour in its Australian operations (Irvine, 2012) were also evident on CSR’s Fiji plantations. For CSR, the world price for sugar provided a major constraint on revenue and was beyond the company’s control, and on the cost side, the only significant cost within its sphere of management was labour cost (Legislative Council Paper, Fiji Royal Gazette, 1920). The company’s success in controlling these costs and achieving its financial goals is evident in its annual average return on share capital invested from 1888 to 1920, which was 11%, with an average dividend return for that period of 10% (see Appendix A, Figure A3). These results would not have been possible without cost cutting measures including minimising the cost of labour through the use of the indenture system, both in Australia and Fiji.

CSR’s Fijian operations were required to contribute to these returns, and their performance was scrutinised at CSR’s head office in Sydney, which applied pressure to managers on financial management and the containment of costs. This motivated Fijian managers to reduce labour costs in order to maintain or increase returns. Appendix B portrays the revenues and costs of CSR’s Fijian operations (Figure B1) and their contribution to investors, as measured by percentage return on capital (Figure B2) over the period 1887 to 1910. Revenues were dependent on world sugar prices, and, similar to costs, profits and returns on capital were erratic over this period, but on an upward trajectory. Costs were reduced in 1890, 1892, 1893, 1895, 1897, 1899, 1902, 1903, 1904, 1906 and 1909. While revenue increased from £406,318 in 1903 to £469,391 in 1904, there was a decline in costs from £278,245 to £219,745 for the same period. A similar decline in cost was evident from 1907 to 1909. While revenue increased from £602,820 in 1907 to £607,969 in 1909, the costs declined from £410,593 to £343,782 for the same period. Significant in terms of its requirement to provide a good return to investors, and reflecting its profitability, CSR paid a dividend of 7 percent in 1888, which, by 1891 had risen to 10 percent, where it stayed until 1914 (Maynagh, 1981).

Consistent with its drive to contain costs and increase profits, CSR’s Fijian operations were compared with its operations elsewhere. For the six months ended 30 September 1910, the first time comparative figures were made available, CSR’s Australian refineries and mills yielded a net profit of £126,714, while the profit for its New Zealand and Fiji operations was £70,000 (CSR A 3.0/2/9). For the six months to 30 September 1914, the profits for Australian operations had dropped to £121,360, while the profit from its Fiji
and New Zealand operations had increased to £135,000 (CSR F1.0/2/4). As the greater part of the capital employed in the New Zealand and Fiji operations was invested in the Fijian mills, it is likely that much of the improvement was due to better results from Fiji (Maynagh, 1981), arguably the result of the stringent management and accounting controls employed, including those over labour. The company made additional capital investments in Fiji due to the low cost of sugar inputs, and these investments yielded most acceptable returns:

… from 1887 to 1910, CSR’s profits (excluding depreciation) totalled £2,171,471, just over the £2,052,953 it had invested in the colony by the end of that period (Maynagh, 1981, p. 67).

Further, from 1915 to 1920, the Fijian and New Zealand operations of CSR provided a most acceptable return on investment of 118%, an average of 14.75% each year, (Maynagh, 1981). These results were described as exceptional, especially during the 1920 bonanza of high world sugar prices (CSR Annual Report, 1920).

Thus CSR was shareholder-focused, earning profits for its “ultimate employers, the twelve thousand shareholders” (Lowndes, 1956, p.349), with the aim of obtaining the highest possible return on investment, hence the company’s adoption and subsequent abuse of the indenture system. Using an economic rationale predicated on accounting numbers to justify the employment, government and control of indentured workers, managers and overseers sought to improve profitability while at the same time deflecting criticism of unjust and inhumane work practices. This context contributed to the institution of practices such as tasking, designed to achieve these aims.

4.2 Tasking and the payment system

Central to tasking was the concept that a unit of work activity was both identifiable and measurable and could be standardised by class or skill level for all workers performing a particular activity. Tasking was a technology of government and control at plantations (Lianos, 2003), being implemented and recorded through a variety of accounting measurements, which were developed 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)

On the plantations, managers and sirdars 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. The accounting inscriptions, required to be kept by managers, were tabulated in accordance with the names of indentured labourers, the allocated tasks for the day, costs involved and the associated output level, and entries in the book of accounts were made as the work progressed. The workers were paid according to their accounting records. However, one of the challenges was to define a task, which would then be enshrined in the accounting records, and used to evaluate workers’ performance and determine the payment of wages. On paper, it was mentioned

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7 This reflected a shift in focus from Australian mills to Fijian mills due to labour difficulties in Australia as the indenture system was phased out there (Irvine, 2012).
that the task was set according to the amount of work which an average, able-bodied worker could accomplish in six hours of steady work. However, accounting was used for allotment of tasks in the field, with these tasks left to the overseer who was to all intents and purposes the sole judge of the fair limits of task work according to the accounting book of records (CSO 1955/1892). The setting of tasks was calculative practice, often based on what a few handpicked men could do, with tasks able to be increased if the worker accomplished them before time. Using accounting and control technology, tasks could be changed while the work was still in progress.

Overseers used accounting inscriptions as benchmarking: the work done in other plantations became the measure for their own allotment, without allowing for variations in terrain, soil type, ground conditions or the number of times the ground had been worked over (CSO 1955/1892). On the larger plantations, when the production target fell, overseers competed to see who could get the maximum amount of work done for minimum amount of pay (CSO2315/1888), minimising the cost of production, raising the profit levels of the plantation and meeting the expectations of CSR senior management and shareholders. This was detrimental to indentured workers, as cited by in 1891 by A.C. Stewart, Fiji’s Emigration Agent in Calcutta. He complained that ‘the wages seem to me to be altogether too low, so low that I do not see how the majority of the people can thrive’ (CSO 2494/1894).

The accounting reports were passed to CSR’s office in Fiji, where they were eventually compiled and sent to CSR’s head office in Australia. The emphasis placed on these accounting reports gave managers and sirdars considerable disciplinary power. Motivated by efficiency goals and the desire to contain costs, under the tasking system indentured workers’ failure to complete required tasks meant that they were not paid, as they were required to complete the entire task before receiving any payment. This system made it possible for CSR to minimise costs and thus ensure profits even during times when the world commodity price of sugar was erratic (Alam et al., 2004). Thus while CSR already reduced costs through the import of cheap Indian labourers who were undergoing economic hardship in India, the labourers’ rates were further reduced due to non-completion of tasks.

Accounting inscriptions serve to construct and govern the individual in what he or she knows about him or herself. Tasking, as a management control system, was accompanied by accounting inscriptions, all with the purpose of reducing costs in order to boost profit on the plantation. As the actions of workers were inscribed in costing and production records, a basis for constructing productive norms and trends, and work towards targets was created (Robson, 1992). The book of records kept by the overseers and sirdars rendered the extraction of maximum output from labourers at minimal cost. Jenkins & Jenkins (1871, p.99) used part of planter correspondents’ books of accounts to highlight the loss incurred, the extent of capital that was lost and the time that was needed to catch up, even during favourable circumstances, before shareholders began to earn any profits. The expectation of profits, according to their planter correspondent, depended on the extension of cultivation, and on further supply of indentured labourers.

Morgan (1988) identified some advantages of tasking as a calculative practice, if it reflected fairly what workers could reasonably achieve, but there were dangers of abuse if onerous tasking requirements were imposed. In the first place, tasking on Fijian
plantations was an enforced change from hours-based payments for work to task work, and took place in the early 1880s on many estates, with restricted opportunities for complaints. Further, in some cases the planters retained a portion of the labourers’ wages as punishment for absence without their approval, using the practice of a “double cut” by docking two days’ pay for each day the labourer was away from work, as recorded in the plantation records (CSO 48/1881). There was variability in the definition of a task, which typically involved clearing an area of bush five chains\(^8\) long and 2 chains wide, but was sometimes increased to a length of 10 chains (CSO 1441/1883). Though workers’ contracts stipulated what might be considered a reasonable task, ultimately the determination of what was reasonable was made by the employer, in this case CSR. Further variability was evident in the common practice of increasing the tasks of those workers who finished their task early and would therefore be permitted to return home after particular tasks were completed, by setting tasks that were often burdensome or potentially unattainable for average workers (Gillion, 1956). Accounting was the control technology whereby failure to complete tasks led to no payment being made to labourers, thus reducing CSR’s costs and boosting its profit and return on shareholders’ funds.

The result of the implementation of tasking as a performance measurement system was that labourers received very low pay, remained poor and relied on subsistence farming to survive (Sanadhya, 1914). While contracts stipulated that male labourers be paid 1 shilling (twelve pence) per day and females nine pence, these contracts specifying payment linked to hours worked were set aside with the change to tasking, significantly reducing CSR’s labour costs, since labourers were not paid if they failed to achieve the stipulated task. Accounting numbers were also used to discriminate payments between the genders. Males were paid a premium compared to females, despite evidence that female field hands could perform with equal efficiency to males. This meant women were discriminated against and under paid, with CSR able to accomplish long-distance control through accounting numbers in relation to gender. The setting of accounting numbers (one shilling for men and nine pence for women per day) supports the idea that numbers provide ‘precision’, ‘rigor’ and ‘objectivity (Robson, 1992). Figure 1 shows the average earnings for indentured labourers for a working day of nine hours on one CSR estate (Vucimaca) over a period covering thirty-three years.

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\(^8\) One chain is 20.117 metres.
As revealed in Figure 1, the average earnings per working day for adult males did not reach the one shilling per day promised in the 1879 indenture agreements until 1908, 29 years after the indenture system commenced, while the average daily wage of indentured female workers never reached nine pence. Tasking as a performance measurement system assisted managers in keeping wage costs down, and ensured that workers’ wages did not reach the level specified in their contracts. Thus accounting facilitated the government and control of indentured labourers, as it was used to convert qualitative human attributes into a limited number of discrete categories (age, sex) that could be differentiated and monetized in order to facilitate the indentured labour system. The males were paid a premium compared to females despite evidence to the effect that female field hands performed with equal efficiency to males. Table 1 provides further detail of earnings on CSR estates in Fiji in 1890. It reveals that under the tasking system, only 20% of male workers received more than twelve pence per day, while only 7% of female workers received nine pence, the amount their indenture agreement had guaranteed.

**Table 1. Distribution of Earnings on CSR Fijian Estates, 1890**

<table>
<thead>
<tr>
<th>Details</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Range (pence per day)</td>
<td>&lt;8d</td>
<td>8d to 12d</td>
</tr>
<tr>
<td>Number in each range</td>
<td>416</td>
<td>596</td>
</tr>
<tr>
<td>Percentage in each range</td>
<td>33%</td>
<td>47%</td>
</tr>
</tbody>
</table>

(Source: Legislative Council Paper, Fiji Royal Gazette, 1891).

In addition to the forced change to the calculative tasking system, the practice of over-tasking was reportedly widespread (CSO 48/1881), an abuse of the system of tasking that was made possible in the hierarchical and authoritarian plantation environment by means of accounting calculations. This practice precipitated strife on plantations. In 1881, for example, some Indian labourers on the Sahl plantation in Rewa retaliated when Good, a managing director of C.L. Sahl & Co, struck them (CSO 1443/1881). The cause of the dispute was over-tasking, where labourers believed the extent of calculated 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 (CSO 48/1881), a performance expectations that was clearly excessive, with an officer noting “this clearing heavy task is an enormous task and the day previous only three men out of about one hundred completed their task” (CSO 1443/1881).

Once labourers signed an indenture agreement with a plantation, their performance was closely monitored and controlled using accounting inscriptions as a calculative practice. Consequently, the plantation was a closed, hierarchical institution similar to a prison, where labourers were indentured for five years in a system that resonates with Foucault’s (1979, 1991) work on governmentality and prison discipline and to the discipline of industrial work (Armstrong, 1994). The indentured workers’ lives were sequestered into a world of disciplinary surveillance by sirdars and overseers, assisted by accounting technologies, and accompanied by physical punishment, which was common on Fiji plantations, and contributed to a disciplinary system in which indentured workers were recognised as the providers of labour. Physical punishment ensured that workers completed the calculative tasks set for them, often being inflicted on those lagging behind on tasks that were determined as a performance management system. The system was not so closed in Fiji plantations that workers could not absent themselves from work on occasions, however they lost their pay for the day they were absent and sometimes lost in excess of the days they were absent from work, despite some resistance to these disciplinary regimes. Within the colonial, hierarchical plantation system in which indentured workers were denied “control of their persons” (Kelly, 1992, p. 253), the disciplinary power of accounting-based controls contributed to the domination and control of workers from a distance (Riccaboni et al., 2006; Hooks and Stewart, 2007), illustrative of a Foucauldian (Foucault, 1991) governmentality perspective. The practice of tasking and its abuses led to numerous complaints by workers and plantation managers alike.

4.3 Complaints at plantations

Class struggle was common at plantations (Lianos, 2003) where indentured labourers were an under-class and subjected to controls to which others were not. In the plantation world, the relationship between the white and the coloured man was that of a master and servant, with labourers sometimes reluctant to work at a pace which would subsequently result in an increase in their load (Sanadhya, 1914). For instance, it was reported that no labourer 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 (CSO 1050/1886). Accounting numbers were used to record tasks which were based on the amount of work a group of men could accomplish in a day’s work. The issue of accounting as a calculative practice, based on tasks and labour output, was a serious one for the government in Fiji in the early years of the indenture system. Considerable effort was invested in compiling comparative statistics, offered as accounting inscriptions (Robson, 1992), not only of plantations in Fiji but in other territories where Indian indentured labourers were employed. In Rewa, Fiji in 1884, absences from work averaged 8.98 days per month compared with 5.35 days in Mauritius in 1883. An average 202.24 days per year were worked in Fiji while for Mauritius the figure was 245.8 days (CSO 3481/1887), indicating a greater rate of absenteeism on Fijian plantations, arguably because of poor conditions and overtasking.

The Fijian colonial government, motivated by economic goals, keenly appreciated the contribution of the sugar industry, and of CSR, which was 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). The Fijian colonial government consistently sided with CSR in cases where there was a dispute about work and compensation involving indentured workers. The government adopted a similar position on CSR’s failure to remunerate workers for partially completed tasks, even when the tasks, as determined by accounting calculations, were widely believed to be excessively onerous. In 1886, the Attorney General of Fiji sanctioned the planters’ 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 were at least two reasons for the low numbers of complaints by workers against overseers on Fiji plantations. First, the passing of a 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, and without the overseer’s permission for absence, heavy fines would be imposed (Ordinance XIV of 1886). Violation of this rule could result in a fine of up to £2 or imprisonment of up to two months, so lodging 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 worker was absent, and the wrath of overseers (CSO 1315/1897). These practices are comparable to practices implemented in the earliest scientific prisons, which were expressly designed to reform the behaviour of inmates by making them law abiding (Tyson et al., 2005). The aim of the modern prison was to transform deviants into dependable and willing workers through subjecting them to a ‘habit-shaping regime’ of regular work and strict social control (Tyson et al., 2005). On Fijian plantations, there were also instances where labourers were prevented from reporting abuses to inspectors, particularly common in isolated areas such as Labasa (CSO 1315/1897), 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. In addition, corporal punishment was common on plantations. Labourers were whipped on the basis of recorded evidence of non-compliant work, ensuring the control and domination of overseers and sirdars on plantations (Ali, 1979). The effect of accounting as a calculative practice was thus evident both in the setting of tasks, and in the assessment of whether tasks had been accomplished, since this was measurable and made visible through accounting calculations, which were set by overseers and sirdars at the plantations.

Second, and perhaps a more important reason why labourers reported so few complaints was the “uncertainty of relief”, with a low conviction rate of employers (CSO 9

Bootan, an indentured labourer, lost his hand in a mill accident in Nausori in 1887, and CSR refused to pay his wages and rations (CSO 1591/87). Ignoring Bootan’s plight, the Colonial Secretary endorsed CSR’s position even while acknowledging that the injury was not the result of carelessness on Bootan’s part.
After taking all the risks, accusers often saw their complaints against overseers dismissed or the overseers fined lightly, or they witnessed the Immigration Department’s reluctance to press charges, even in the face of solid evidence against 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).

On the Varoka plantation in Fiji, complaints of over-tasking were linked with anger over the separation of husbands and wives (CSO 1050/1886), with a number of men transferred there permanently without their wives, because no work was said to exist for them there. Regarding tasking, the Colonial Secretary’s Office recorded an enormous number of documents stating dissatisfaction with the system, with the size of tasks most frequently an issue, as well as protests about other forms of discomfort. This indicates that accounting numbers are improperly understood as providing neutral ‘representation’ (Robson, 1992), but in contrast, are powerful governing and control technologies. By installing private methods of costing through tasking, accounting has served as a medium of efficiency and ‘value for money’ (Robson, 1992). Assault and battery was the most frequent cause of complaint by indentured workers against employers, but there were relatively few charges recorded, with some years having no registered complaints (Legislative Council Paper, Fiji Royal Gazette, 1920). The paucity of complaints, however, was not an accurate indication of the plight of the indentured labourers, as noted by an official:

> 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).

Some attacks were made on overseers by indentured labourers because of the calculative practices associated with tasking. In an 1881 case, labourers complained against an overseer for overtasking, resulting in the overseer being fined 50 shillings plus costs, and the labourers also being fined one shilling or forty-eight hours hard labour for refusing to work (CSO 1354/1881). Stung by their failure to obtain adequate redress, the labourers attacked the overseer, although it was noted that

> … the labourers were in the most wretched, and miserable state quite justified. The men had all the appearance of being half-starved, and had the despondent look which is born of ill-treatment and discontent (CSO 1354/1881).

The concerned overseer admitted to not having paid workers for incomplete tasks. In his examination of the accounting records of the plantation estate the Chief Justice found that from January 1881 to 11 July 1881, the legal amount due to each labourer was eight pounds, four shillings, but the highest amount paid was six pounds seven shillings and the

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10 Lal (1986 p. 200) documented complaints, convictions and dismissals in complaints by workers against employers between 1890 and 1897. Over those eight years, there were a total of 281 complaints, of which 185 were dismissed, resulting in a conviction rate of just 34%.
lowest two pounds three shillings. The judge calculated the rations at three pence per day, a total of two pounds one shilling for period and informed the Governor “Your Excellency may guess in what miserable condition these men were living.” He considered the conditions “to be both dangerous to the peace, and full of risks for the lives of labourers if they remained under the concerned overseer”. In this case, the judge cancelled the labourers’ contract with the concerned overseer and requested that they be re-indentured elsewhere (CSO 1354/1881).

In contrast to the relatively low rate of complaints against, and convictions of, employers, the planters laid complaints against a large proportion of the indentured population (see Table 2), and enjoyed considerable success in their prosecutions. The courts therefore represented a place where concerns of European society and exploited “others”, i.e. the indentured workers, came together in a “locus of tension” (Kelly, 1992, p. 262).

Table 2. Rate of complaints by employers against male and female indentured workers

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

(Source: Legislative Council Paper, Fiji Royal Gazette, 1920)

Both men and women were complained against. Women constituted a more vulnerable segment of the indentured population, absenting themselves or being forced into absence from work more often than men because of the pressure of domestic work, pregnancy, child rearing and sickness.

Laws such as the 1886 Ordinance reinforced the closed nature of Fijian plantations, and led to a reduction in the level of absenteeism (CSO 1955/1892), but did not entirely eliminate it. Nevertheless, the surveillance exercised at plantations through management and accounting controls enabled the identification of absenteeism and the imposition of discipline as a corrective sanction. In a similar way, the control of workers within an abstract calculable space (Hopper & Macintosh, 1993) was made possible through the system of tasking. This enabled overseers and sirdars to ensure the compliance of indentured labourers, which was essential to the capital accumulation process. These practices inevitably resulted in negative social consequences, where justice was
frequently denied to indentured workers, as the courts were weighted towards the interests of planters (Lal, 2004).

4.4 The social consequences of accounting controls

Evidence of the inhumane treatment of indentured Indian workers in Fiji has been well documented (Sanadhya, 1914; Ali, 1979, 1980; Sharma, 1987; Lal, 2004). Appendix C presents stories that illustrate the social consequences of the control of labour as workers effectively sold their bodies for work, to serve the financial interests of plantation owners. The labourers were subjected to long working hours under gruelling conditions for poor pay, abuse and exploitation. In many gangs, designated labourers set the pace of work and less proficient workers were whipped, threatened, or otherwise cajoled to keep up with allocated tasks as calculative practice of accounting. Sickness, absence and non-completion of tasks were possible explanations of why the indentured labourers earned such poor pay for a long period of time (Lal, 1986). Accounting as a calculative practice designed to assist planters to maximise profits, also assisted in governing workers and control costs, thereby contributing to a new system of violence enacted on indentured labourers and being complicit in a system of exploitation.

Other stories of abuse conveyed by indentured labourers referred to the requirement for them to work long hours and complete unreasonably large tasks in order to get paid (CSO 1443/1881), as highlighted above. In addition to planters’ exploitation of workers, Indian sirdars also exploited them, often gaining substantial money from workers through bribery and corrupt practices (CSO 3291/1897). With thousands of workers on the plantations, the sirdars extorted money, 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 (Ali, 1979, p.18).

One sirdar coerced a number of those working below him into gambling, and used calculations to justify extorting seventy pounds from them (CSO 2026/1880). The abuse of performance control system was legitimised by accounting practices. The overseer ignored the labourers’ complaint, and when it was reported to the police, gave evidence in favour of the sirdar, which was a typical response by overseers when charges were brought against sirdars by workers. An official noted that fines inflicted on sirdars for assaults on labourers were reimbursed by CSR overseers (CSO 3291/1897), a fact that was known to labourers.

Stories of these abuses inevitably reached India. Totaram Sanadhya, an indentured labourer who went to Fiji in 1893, returned to India in 1914 and wrote a book in Hindi on his twenty-one years in Fiji. In his book, Sanadhya (1914) claimed that life on the plantation was tough, despite the promise, at his recruitment, of an easy job with good pay. Due to the hard work he was doing, his weekly ration, which was based on calculative practice of accounting, was exhausted in four days, leaving him hungry or begging for food from Indians whose indenture had expired. He admitted faking ill-health to avoid a full task and using his power of persuasion to get extra rations, and was not afraid to fight back when he was abused, on one occasion assaulting an overseer. When he was freed from indenture after five years, he had no money, and instead owed his
employer 15 shillings (Sanadhya, 1914), once again illustrating the inaccuracy of perceptions that accounting numbers are ‘neutral’. As a result of the indenture system, and the accounting records kept to govern and control workers, men such as Sanadhya remained poor and in debt despite working hard on plantations. Sanadhya’s (1914) book contributed to the campaign to end the indenture system, a cause taken up by political leaders in India, and assisted by reports on the indenture system by Reverend C.F. Andrews, head of the Methodist Mission in Fiji. Reverend Andrews was based in Fiji during 1901 and witnessed the ill-treatment experienced by indentured workers there.\textsuperscript{11}

These reports of abuse and exploitation drew Dr Mani Lal to Fiji in 1912. He was known for his campaign among the Indian community in South Africa, and on his arrival in Suva, he began an active campaign within the Fijian Indian community. He toured districts, towns and villages, and prepared a report including accounting calculations, on their living conditions and other aspects of Indians’ lives in Fiji, with the object of ending their oppression (Lal, 1916; Prasad, 1992).\textsuperscript{12} Dr Lal’s report was sent to India, where it invigorated the campaign to abolish the indenture system, assisted by the report of Reverend C.F. Andrews and Sanadhya’s (1914) book. As a result, the Indian government disbanded the indenture system from 1920, while in Fiji, Dr Lal continued to work against the unscrupulous treatment of Indians, organising meetings in various locations and advocating the fight for justice through peaceful means (Sharma, 1987).

CSR was shaken by the successful campaign to end the indenture system, and also by the success of Dr Lal in his Indian unity drive in Fiji, in which he examined the meagre income received by labourers and paid particular attention to their grievances about the use of management and accounting control techniques such as tasking. He approached company officials and government representatives, informing them that the indenture system was equivalent to slavery, and while his drive to wipe out the system met with resistance from CSR and the Fijian government (Sharma, 1987), nevertheless the flow of indentured labour from India to Fiji came to an end in 1920.

Despite the cessation of the indenture system in India, those indentured labourers who had arrived in Fiji towards the end of the indentured system were to continue to work under the system with its calculative accounting practices, 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. The British government, after intensive pressure from the Indian government and public, eventually agreed to the complete abolition of the indenture system in 1920 and the independence of the labourers. Over the period in which the indenture system operated, control and measurement through tasking was a common feature of the closed and controlled Fijian plantation, in which the exploitation of labour, enabled by the accounting control system, produced undesirable social consequences.

\textsuperscript{11} Miss Hannah Dudley, who arrived at the Mission in 1897, also reported the ill treatment of Indian women. She was called “mother” by the indentured labourers because of her work in visiting them in hospitals, jails and homes, and providing assistance to alleviate the difficult conditions under which they lived and worked (Sharma, 1987).

\textsuperscript{12} Dr Lal was credited with bringing unity to Indians through the formation of the Indian Association, with branches in many parts of Fiji.
5. Discussion and conclusion

Accounting controls involve numerical, monetarised calculations and techniques that mediate between individuals, groups and institutions (Miller and Napier, 1993). As a technology of government, accounting provides a mechanism through which authorities of various sorts 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; Neu and Graham, 2006). Government on Fijian plantations was accomplished through the introduction of various calculative accounting controls and techniques, including tasking and performance based pay, which were 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, who kept detailed records of workers’ performance against designated tasks. Corporal punishment and the withholding of wages were also used as disincentives on those lagging in the completion of their assigned tasks.

The Fijian plantation, as an enclosed system, was similar in some ways to a prison, although not as restricted. Indian labourers were indentured for five years, were not free to return home, and experienced sanctions for absence or abscondment. The plantation was thus an instrument of force that instituted an hierarchical class-structure of owners, managers, overseers and workers. In colonial Fiji, the maintenance of a dependable indentured labour force was crucial to the success of the sugar industry, and provided evidence of a class struggle as well (Lianos, 2003), with indentured labourers an under-class subjected to controls to which others were not, with the aim of maintaining social control in order to maximise profits for CSR. Tasking, as part of this technology of control (Lianos, 2003), operated at the level of everyday activity to incite and induce desired behaviour that would contribute to Fiji’s economic goals and CSR’s profit goals. Through the system of tasking, which was totally accepted and became non-negotiable (Lianos, 2003), government was firmly entrenched within field sites through individual agents who “act[ed] freely, yet in accordance with specified economic norms” (Miller, 2001, p. 380). In being enlisted and trained to use accounting systems, managers and overseers completed the translation of policy into practice. Accounting reports on the tasking system re-presented and intervened in plantation control processes, enabling the exercise of surveillance from a distance. Indentured workers effectively exchanged their labour for mere subsistence, which resulted in inevitable social consequences. This, in turn, precipitated the political action that eventually led to the abolition of the indenture system.

This paper provides a structure for identifying and explaining the social consequences of accounting as an institutional practice used to govern and control workers. It illustrates this through the case of CSR’s management of its Fijian plantations, and in particular its use of tasking. The study is important first because it extends our understanding of plantation accounting, examining the contextual forces that influenced planters’ use of tasking for indentured labourers on plantations in British Fiji in the late nineteenth century. While we acknowledge that accounting is only one part of this story, a systematic examination of the rules surrounding the use of indentured Indian labour by British planters furthers our understanding of how accounting works within an institutional domain. Like all historical research, our interpretation is limited by the
availability of archival documents and the theoretical framing chosen to examine these documents (see Neu, 2000b). We have attempted to juxtapose our interpretation of primary documents against those of other historians (Ali, 1979, 1980, 2004; Lal, 1916, 1986, 2004) as a means of providing readers with some assurance regarding the adequacy of our indentured labour account. Future research on this topic could profitably compare other contexts in which workers have been controlled and exploited. In particular, of interest would be the interface of accounting and indentured labour on plantations in other British colonies such as Malaysia, West Indies and Mauritius, to examine how the calculative practices of accounting are used to govern workers on other colonial plantations. Alternatively, research could be conducted into current systems of accounting used by multinational corporations to account for and control the cost of labour in post-colonial, developing countries or emerging economies. Such studies illustrate the value of “little histories” (Bolton and Houlihan, 2009, p. 11) which highlight the negative effects of ill-treatment of labour and the possibility of resistance to its negative social effects.

Secondly, this study also demonstrates in detail the functioning of agency within accounting-based control 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 labourers when tasks were unattainable and their social plight became unbearable. We refuse to treat accounting as a neutral technique, a supposition which permits proponents of this viewpoint to limit questions of morality (Neu, 2001; Alawattage & Wickramasinghe, 2009a, 2009b). Rather, we present accounting as a contested discipline wrapped up in the organisational production of truth. In this case, the ideology of accounting, as a calculative practice (Robson, 1992) and technology of government and control (Foucault, 1979, 1991), lent itself to domination and oppression, diminishing the voice of labour in order to maintain the hierarchical, capitalist culture of CSR.

We thus recognise the power of accounting in shaping injustices and mobilising persuasive economic arguments, which are later recognised as unjust or inappropriate (see Irvine, 2012). These insights assist policy-makers and politicians faced with issues of the potential oppression of workers today. In exposing the social significance of calculative practices (Jayasinghe and Wickramasinghe, 2007) that de-identify individuals and restrict their capacity to act, we are challenged to consider the social consequences of corporate labour and employment policies. Particularly relevant, in current times, and worthy of further research, are the vulnerability of employees (Carls, 2009), the control of labour through the globalisation of temporary employment for migrant workers (Rosewarne, 2010), the outsourcing of manufacturing from the developed world to the developing world, and the consequent exploitation of labour.
Appendix A. CSR’s capitalistic achievements: financial performance 1888 – 1920

Figure A1. CSR Share Capital and Debentures 1888 - 1920

Figure A2. CSR Profits and Dividends 1888 - 1920
(Sources: CSR A 3.0/2/9; CSR F1.0/2/4; CSR Annual Reports 1888-1920)
Appendix B. CSR Fiji’s financial performance 1887 – 1910

Figure B1. CSR Fiji Revenue and Costs 1887 - 1910

Figure B2. CSR Fiji Profit as % of CSR Capital 1887 - 1910

(Sources: CSR A 3.0/2/9; CSR F1.0/2/4)
Appendix C. Reflections of indentured labourers (Ali, 1979, pp.1-30)\(^{13}\)

### Indentured Labourer: Devi Singh

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 ... 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. Sometimes they even lied over the accomplishment of our work. 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 ... 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 ... 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 ...

### Indentured Labourer: Shiu Rattan

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 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 ... Whether I liked it or not it was immaterial, I did as I was told during indenture system.

### Indentured Labourer: Kannan

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.

### Indentured Labourer: Govind Singh

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 ... On Saturdays after we got paid we could meet the sirdar 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 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 ... 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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\(^{13}\)Ali (1979) was commissioned by the Fijian Museum.
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