

**SOMEBODY KNOWS THE TROUBLE I'VE SEEN: A CRITICAL AND
COMPARATIVE ANALYSIS OF RACIAL ASPECTS OF SLAVE PLANTATION
ACCOUNTING IN THE U.S. AND THE BRITISH WEST INDIES**

by

Richard K. Fleischman
Department of Accountancy
John Carroll University
University Heights, OH 44118
Ph: 216-397-4443
FAX: 216-397-3063
E-mail: fleischman@jcu.edu

Thomas N. Tyson
Department of Accounting
St. John Fisher College
Rochester, NY 14618
Ph: 585-385-8431
FAX: 585-385-8094
E-mail: ttyson@sjfc.edu

David Oldroyd
University of Newcastle Business School
Newcastle upon Tyne, UK
Ph: 44-191-2227586
FAX: 44-191-2228758
E-mail: david.oldroyd@newcastle.ac.uk

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Abstract: This paper examines comparatively and critically the slavery environments of the U.S. and the British West Indies on the eves of their respective emancipations, with particular reference to the racial aspects manifested in each society. The role of accounting and accounting practitioners in supporting slave regimes is evaluated. Differential factors between the two venues, such as plantation size, the role of government, ownership structure, and labor discipline are analyzed with regard to their potential impact on racial issues. Specific attention is paid to the moral dilemmas that have plagued historians in writing about New World slavery since early in the last century.

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INTRODUCTION

This paper examines comparatively and critically the slavery environment of the U.S. and the British West Indies (BWI) on the eves of their respective emancipations, with particular reference to the racial aspects manifested in each society. It is offered as a capstone to an archival research project in which the authors have examined the records from hundreds of plantations in the pre-emancipation British West Indies and the antebellum American South to gauge the degree to which accounting methods and practitioners supported slave regimes in each venue. It is hoped that this research will augment recent efforts by accounting historians who have investigated critically the seamier side of accountancy's past [Funnell, 1998, 2001; Fleischman and Tyson, 2000, 2004; Walker, 2000].

While economic historians have sliced and diced New World slavery from almost every conceivable angle, accounting historians have been scarcely engaged. Our initial literature search revealed only four articles on plantation slavery accounting in the antebellum South [Flesher and Flesher, 1981; Razek, 1985; Heier, 1988; Barney and Flesher, 1994] and one related to the Caribbean [Cowton and O'Shaughnessy, 1991]. All but the studies by Heier and Cowton and O'Shaughnessy were single plantation investigations, and all were non-critical in that moral issues such as the complicity of accounting practitioners in sustaining the slavocracy were not addressed. Critical scholars have also failed to include slavery as an area for study which is a bit perplexing in that (1) slaves clearly constitute a group whose voices have been suppressed, (2) the plantation

typified a quasi-closed institution whose profitability depended upon labor discipline, and (3) the master/slave relationship was one in which the former owned the modes of production and the latter had only manual labor to contribute. While these characteristics individually and collectively suggest the need for critical attention, perhaps that agenda features only those issues with more substantial contemporary ramifications and more direct linkages. As Laughlin [1999] observed, some critical scholars seem to have an ambition to change the world, or at least the practice of accountancy.

Economic historians have not shared this reluctance to become embroiled in slavery's moral issues. The catalyst was the appearance of Fogel and Engerman's *Time on the Cross* [1974], an econometric study of U.S. slavery in which the authors concluded that slavery was an efficient labor structure, that the plantation economy was profitable, and that the standard of living of slaves was superior to that of free labor in the North as measured by variables such as living space and calorie intake. While a similar message was articulated years before by Conrad and Meyer [1958], the moral outrage against the cliometricians¹ began in earnest for their failure to look beyond the economic parameters of slavery [e.g., Gutman, 1975; Stampp, 1976]. Moral issues, such as (1) the culpability of historical figures for actions that violate present-day ethical codes and perspectives of higher standards of justice but may not have compromised the ethics of their own times, and (2) the complicity of accounting practitioners in aiding and abetting slavery regimes they were powerless to alter, has formed a part of the backdrop against which this project was undertaken. We will return to a fuller consideration of these issues later in the paper.

¹ Cliometricians, named for Clio, the muse of history, are those who use statistical and mathematical methods for analyzing historical data. Cliometrics is the equivalent of econometrics in the discipline of economics.

Analyzing the “racist” component of slave regimes is a fearsome task from a number of perspectives. First, the term has become so pejorative in our contemporary environment that the historian must use care when writing of times when lesser inflammatory connotations prevailed. The comfort levels of individual historians are impacted by the linkages they perceive to exist between past and present. Since we are skeptical that historical objectivity is attainable, the best we can do is to expose our biases and predispositions. We accept the recent definition of racism Johnson [2003, p. 107] used in attempting to distinguish those aspects of the British imperial experience he felt were “racist” from those he perceived to be “racialist.” He wrote:

Racialist was thus a term used to describe differences between races. Racism, by contrast, is a belief that some races are inherently superior, and that others are inferior and those races therefore require different treatment. Stereotyping of temperamental qualities, intelligence, capacity for work and the ability to create a valuable culture typically follow. Explanations for racism vary from economic needs to find and harness an underclass of slave labourers, to Sartre’s explanation that racism was sexually motivated by a fear that another race would take its women.

We see value in using a contemporary and relatively familiar definition of the term to bring the reader more fully into the picture.

Second, we are convinced that significant events in human history, such as the rise and fall of slave plantations, are multi-causal. If slaves were brought to the New World for economically rational reasons (e.g., such as planters believed Africans were the cheapest, most readily available, and the only labor force capable of toiling in oppressively hot climates), what then can be said about the techniques that were subsequently developed to motivate and control the labor force? To what degree did the slavery system as it evolved in the U.S. and the BWI reflect labor control (whether taking on Marxist, Foucauldian, or economic rationalist parameters) or racial control? The mix

depends inexorably upon one's definition of racism and the specifics of the environment at which one is looking.

Finally, we are sensitive to the passions that slavery historiography can generate. When Fogel and Engerman used econometrics in *Time on the Cross* [1974] to demonstrate the profitability of the plantation system, the efficiency of slave labor, and the entrepreneurial talent of slave masters, the ensuing protest was deafening. Critical accounting scholars continue to have long memories. Since this paper seeks to compare two slave environments, one will be judged less racist than the other. Our up-front disclaimer in this regard is that we perceive absolutely no virtue in the one that is deemed the lesser reprehensible. There can be no conceivable justification for enslavement, even if manifestations of paternalism exist. As Blackburn [1997, p. 352] has argued, the institution of a slave system to achieve social control of a race perceived to be inferior is a thinly disguised attempt to justify the economic exploitation of a captive labor force.

The two slave environments differed in many important respects. Cotton and sugar plantations, the primary staples of the American South and the BWI respectively, required substantially different capital investments. Caribbean plantations were much larger, nearly double the size of U.S. plantations in terms of both acreage and slaves. This size differential was necessary in order to feed the sugar mill and, thereby, to justify the outlay for it. BWI plantations were absentee-owned in the main, while American slave owners typically dwelt on their estates for a major portion of the year. This difference in residence had significance in terms of the social ordering of relationships on the plantation and the volume of accounting records generated for the owner. To compile these documents, there was a corps of accounting practitioners in the BWI, variously

called bookkeepers or posters. In the U.S., meanwhile, the plantation books were maintained by owners/managers or their overseers, with “appraisers” called in when more formal valuation was required, such as for probate and loan collateralization. Colonial governments in the BWI required planters to submit quarterly vestry reports, whereas state governments in the U.S. had no such mandates. The amount of data to be collected and submitted in the BWI increased in the years immediately prior to emancipation (1834), particularly with the advent of required slave registration in 1817. Likewise, the British government required a substantial volume of reporting from the times of earliest colonial settlement. Walvin [1992, pp. 32-35] suggested that Parliament’s interest in controlling Caribbean slavery was linked to the absence of slavery’s standing or tradition in British law, unlike other powers such as Spain and Portugal.

Substantial geographic and demographic factors differentiated the two slave plantation environments. Blacks never constituted a regional majority of the American population, even in the deep South. In the Caribbean, by contrast, the black-to-white ratio was 10:1 minimally, with a far greater proportion of blacks (as much as 60:1) in more remote areas [Craton, 1975, p. 254]. This imbalance had ramifications with respect to racial control attitudes and policies, as well as the necessity to instill slaves with craft skills. The greater heat and more arduous agriculture of the Caribbean spelt demographic disaster for sugar plantation slaves. Mortality and fertility rates were much lower in the BWI as numerous observers have demonstrated statistically [Fogel and Engerman, 1974, I, pp. 25-29; Engerman, 1975; Higman, 1976; Fogel, 1989; Ward, 1991; Blackburn, 1997, p. 260].

Life and labor for slaves in the Old South was considerably easier than in the BWI by most standards of measurement. Cotton agriculture was not as physically taxing as sugar [Blackburn, 1997, p. 430]. While evidence is conflicting, it seems that American slaves were well-nourished [Fogel and Engerman, 1974, I, pp. 109-115; Sutch, 1976; Fogel, 1989]. BWI slaves were allotted provision grounds by law after the onset of amelioration² in the 1780s, but it appears that American slaves had more free time to generate surplus food and money for sundries. The availability of time apart from their indentures was related to the differing structures of labor organization and control in the two venues. Sugar agriculture was more oriented toward ganging while cotton cultivation lent itself more toward tasking.³ A day's work in the Caribbean was longer than in the American South where slaves were in a better position to bargain down their daily assignments, particularly in a tasking work environment [see Tyson et al., 2004a]. It will be argued subsequently that there was a higher incidence of punishment in the BWI, linked, in part, to the larger work force that had to be managed on plantations there. It has been demonstrated that, even in the U.S., severe, corporal punishment was more prevalent on the larger estates [Crawford, 1992b].

The paper is organized as follows. After a brief discussion of the archival sources, there follow sections in which we provide details on what we perceive to be the most

² Amelioration was a governmental policy instituted at both the imperial and colonial levels in the 1780s in which the rigors of BWI slavery were reduced legislatively as the abolitionist movement gained strength. The Jamaican act provided that each slave had to be allotted sufficient land and time to provide for his own maintenance. Sufficient time was one day per fortnight exclusive of Sunday except during "the time of crop." Punishment was limited to 39 lashes per occasion. Slaves were to be allowed one-half hour for breakfast and two hours for dinner, and were not to be worked before 5:00 A.M. or after 7:00 P.M. except during time of crop [Proceedings, 1792]. Ward [1991, pp. 36-37] claimed slaves were undernourished before amelioration, in part because of the one-crop economies of most BWI plantations. By contrast, food crops were grown on most American cotton plantations.

³ Ganging is a labor structure wherein workers toil collectively. Tasking, by contrast, is a more individualistic structure where the worker is expected to accomplish a predetermined task within a specified amount of time.

salient point of comparison between U.S. and BWI slavery – the relative degree of racism that characterized the two slave environments and the role that accounting and accounting practitioners played in supporting racist regimes. We continue with a discussion of the cliometric debates and the moral issues central to a critical analysis of slavery.

ARCHIVAL SOURCES

The greatest difficulty in undertaking any major project related to slavery is the vastness of surviving archival materials. In and of itself, this wealth would usually be welcomed by researchers, but, in this instance, the type of data source a scholar uses can seriously alter statistical results. For example, the story of American slavery has been variously narrated by historians using plantation records, probate data, slave narratives, census returns, and slave-market documents. The results can vary remarkably. For example, Manning [1992, p. 110] used both probate and plantation records in an effort to reconstruct the structure of slave employment in the American South. Probate returns suggested that 1.68% of slaves were drivers, 18.64% had craft skills, and 79.68% were typical field laborers, while corresponding calculations based upon plantation journals were 3.2%, 27.16%, and 69.64% respectively for these occupational categories. Fogel and Engerman [1974, I, p. 39], based on Louisiana probate records, thought 11.9% of adult males were craftsmen, while Kotlikoff [1992, p. 34] found the number to be only 3.3% in New Orleans slave-market returns.⁴ These substantial disparities are offered as just one of the numerous examples of how researchers' data bases can lead to widely different conclusions about the realities of slavery.

⁴ Friedman [1992b] devoted an entire article to this issue.

For the purposes of this project, we have selected plantation records as our archival sources of choice. This decision was occasioned by the relative scarcity of studies based on plantation books, doubtlessly related to their wide geographical dispersion. Fogel and Engerman [1974, II, pp. 22-25] identified 13 major cliometric data collections when *Time on the Cross* appeared. Only one of these (Fogel, Engerman, and Steckel) had been based on plantation records and on only 30 at that. Phillips [1918] and Stamp [1956] had used plantation records, but their focus had been on a narrative rather than a statistical recounting of plantation life. Subsequently, Olson [1992] has used plantation records in cliometric studies of slave occupations. Thus, opportunities seemed to exist for the utilization of archival materials that had been understudied heretofore, combined with the novelty of an accounting history approach.

In order to limit the project to a more manageable size, we have placed geographical and chronological constraints upon our sweep of plantation record archives. For both the U.S. and the BWI, we concentrated on the period more immediately preceding emancipation (1800-1834 for the BWI and 1845-1865 for the U.S.). For the American South, we traveled to archives in Alabama, Louisiana, Mississippi, and North Carolina. For the Caribbean, our selected ports of call were Antigua, Barbados, and Jamaica, although, because of absentee ownership, we sought out corresponding records the length and breadth of the U.K. Research into British slavery was also eased by the volume of reports demanded by Parliament through the Colonial Office for regulation of Caribbean slavery. Comparatively, federal and state governments in the U.S. pursued laissez-faire policies. Finally, our archival research was immeasurably augmented by secondary works

authored by economic historians, many of whom have dedicated their entire academic careers to the study of slavery.

RACISM

Racism intruded upon life in the slavocracies in both the U.S. and the Caribbean. However, it took many shapes and forms. In the sections that follow, we will explore various aspects of life under the slave regimes with a particular focus on the differences between the two venues.

Valuation: The dehumanization of slave workers was an obvious feature of plantation life in both the U.S. and the BWI. Particularly repulsive was the valuation parade where some combination of overseers, managers, drivers, appraisers, and bookkeepers would periodically (sometimes annually) ascribe a value to the slave assets. Frederick Douglass (1845), the most famous and articulate American black abolitionist, wrote of this process from a slave's vantage point:

We were all ranked together at the valuation. Men and women, old and young, married and single, were ranked with horses, sheep, and swine. There were horses and men, cattle and women, pigs and children, all holding the same rank in the scale of being, and were all subjected to the same narrow examination. Silvery-headed age and sprightly youth, maids and matrons, had to undergo the same indelicate inspection. At this moment, I saw more clearly than ever the brutalizing effects of slavery upon both the slave and slaveholder.

In both environments, the slave lists that resulted from these valuation parades reflected very narrow differentiations of value even among slaves of the same age and gender, frequently as little as \$10 in the U.S. and £5 in the Caribbean. Larger disparities were related to physical deformities, illnesses, superannuation, and runaway tendencies. However, the smaller departures from modal values were not supported by quantitative

data. Productivity statistics, if they existed at all, were kept very sporadically. For example, we have seen only one instance where a U.S. plantation maintained individual cotton-picking records for the entirety of the 11-week season [James Jackson Papers]. While the presence of overseers as part of the evaluating team might account for qualitative efficiency differences, superficial factors such as perceptions of physical strength and sexual desirability were taken into account.

Post-emancipation developments in the Caribbean provide evidence of the formalization of racial valuation policies that had not been hitherto systematic. Even after emancipation, former slaves continued to be tied to their plantations for four to six years in a state of apprenticeship. In British Guiana, a formal valuation system was instituted to price apprentices for a variety of purposes, such as the sale or bankruptcy of plantations, the hiring out of individual laborers, and, more rarely, the apprentices purchasing their own freedom. The procedure involved a dual appraisal by a representative of government and a hand-picked designee of the plantation owner. In the event of disagreement, a court-appointed umpire was called in to decide the issue. The valuations of all participants were reported back to the Colonial Office [British Parliamentary Papers, 1837-38, Vol. 85, pp. 152, 153, 155-159] and were published in the local press. While it was claimed that this public exposure would enhance the opportunities for apprentices to purchase their freedom, published results clearly indicated the degree to which this system favored the planter interest [see Tyson et al., 2004b for details].

In the antebellum American South, there was relatively little attention paid to either a slave's occupation or racial ancestry in the valuation process. The names of slaves on listings typically appeared in alphabetical order with little more than ages given as

additional information. On very infrequent occasions, special skills and/or racial characteristics (e.g., mulatto, “yellow”) would be provided for individual slaves, but only in parentheses next to the name. In the BWI, by contrast, the listings were by craft-skill groups with a separate column provided for racial background. The usual information conveyed was whether the slave was African or Creole (born in the colonies), but sometimes more detailed remarks identified the African tribe of origin or, in the case of Creoles, the blood mixture (e.g., mulatto, sambo, mustee, quadroon, octoroon).

There are a number of good reasons that might explain the greater attention paid to skills and race in the BWI. In the case of the preoccupation with occupation, the significantly larger size of the plantations and the need to account to the absentee owner meant that more specific identifying information was required. In all probability, the valuation team and the owners in the U.S. were acquainted with the slaves individually and knew of their special skills. Also, because of the presence of off-plantation artisans in the U.S. South, craft skills were not as valuable a commodity within the slave corps. With respect to race, the larger number of slaves and the owners’ lack of personal familiarity were again relevant, but here there was a major confounding factor. The BWI slave lists dated from before the abolition of the slave trade (1807) through emancipation several decades later. The American lists, by contrast, were compiled 40 years after the cessation of the trade. Hence, nearly all the slaves were native-born.

Notwithstanding the difficulties of comparing the two slave venues because of the chronological discrepancies, we are convinced that Caribbean society was extremely racially aware. To test the point, we have done an analysis of two slave lists compiled for

John Tharp's Good Hope Plantation in Jamaica for 1804 [Tharp Papers, R.55.7.123.2] and for William Gale's York Plantation, also in Jamaica, for 1782 [Gale-Morant Papers]. In the former appraisal, it was apparent that no African slave imports had occurred for some years since the youngest, non-Creole slave was 18 years old. Consequently, we have eliminated all Creoles under that age for comparative purposes. It was not necessary to adjust the York figures because there was a more typical mix of Africans and Creoles.

The results of the African/Creole valuation comparison are presented in Table 1. It will be observed that the slave-list data support the contention that Creoles were systematically valued more highly than Africans. We have also attempted an even purer comparison by eliminating the non-skilled males and the invalids (valued at £0) from the calculation of mean values. It is again seen that substantial differentials existed for slaves performing similar functions, age not being a factor, on the basis of race.

TABLE 1
Comparative Valuations of African and Creole Slaves
At York Plantation (1782) and New Hope Plantation (1804)

| <u>Plantation</u> | <u>No.</u> | <u>Description</u> | <u>Mean Value</u> |
|-------------------|------------|--------------------------------|-------------------|
| York | 191 | Africans (mean age 33.0) | £ 75.2 |
| | 124 | Creoles (mean age 35.9) | 94.4 |
| New Hope | 202 | Africans (mean age 36.5) | 98.8 |
| | 136 | Creoles (mean age 35.8) | 135.4 |
| York | 64 | African males, field workers | 84.0 |
| | 10 | Creole males, field workers | 105.5 |
| New Hope | 59 | African males, field workers | 96.6 |
| | 49 | Creole males, field workers | 145.3 |
| York | 55 | African females, field workers | 45.0 |

| | | | |
|----------|----|--------------------------------|-------|
| | 69 | Creole females, field workers | 74.0 |
| New Hope | 84 | African females, field workers | 101.1 |
| | 64 | Creole females, field workers | 126.3 |

The literature has addressed several explanations for this significant differential in value. Creoles were felt to be more easily assimilated into Caribbean society and, consequently, were chosen to be taught valuable craft skills [Engerman, 1991, p. 607; Friedman et al., 1992]. Friedman et al. [1992, p. 145] found that 29% of Creole males had entered craft or managerial positions by age 20 while only 17% of Africans enjoyed such status. Furthermore, young Creoles were apprenticed in these trades because it was believed that they were insufficiently strong for field work in the oppressive Caribbean heat [Higman, 1976, p. 208]. Importantly as well, Creoles did not display the runaway tendencies of Africans. Phillips [1914, p. 555] compiled some statistics from the *Royal Gazette* of Kingston for 1803. Of runaways listed as in custody, 426 were Creoles, 1,046 were Africans, and 187 were Negroes (not classified as either African or Creole). It was believed that Creoles were healthier than Africans in terms of their resistance to disease and the survival rates of their young [Engerman, 1977, p. 607].⁵ Higman [1976, p. 211], in addition to noting that Africans ran away more frequently, also opined that they were less amenable to control than the Creoles.

The racial significance of the Creoles is that this category included all the slaves of mixed race and lighter skin. These were the “blacks, browns and straw colours” alluded to in a letter by Mrs. Tharp about her friend Mr. Thisley who liked to keep “a variety of ladies” of different hues in his house in London [Tharp Papers, R.55.7.128a.1.21].

⁵ Fragnals et al. [1983] found similar valuation patterns for these reasons in Cuba.

Whatever the truth of the planters' beliefs about the relative attributes of Africans and Creoles, they are manifestations of the sort of racial stereotyping envisioned by Johnson in the definition of colonial racism quoted above.

We are not totally convinced that the explanations from the literature mentioned above tell the whole story. Clearly, the runaway factor is important in explaining the valuation disparity. The health and disease resistance arguments would be dependent upon the point in the life cycle when the disability was most likely to occur and whether it would be fatal. If slaves tended to die in infancy, they would not have to be supported during their coming-of-age years until they could earn their keep in the fields. Correspondingly, if they died close to the end of their productive years, their old age would not have to be funded. In either of these two scenarios, it would have been economically rational to prefer Africans to Creoles rather than the other way around. The belief that Creoles were ill-suited for field work is plausible if it was truly believed, but certainly a manifestation of racial thinking. Fogel [1989, pp. 47-49] did a comparative study of light-skinned slaves in the U.S. and Trinidad and found that the fairer ones were largely excluded from field work in Trinidad. U.S. slave owners had no such hesitancy. In our view, and we have yet to see this point raised in the historical writings on slavery, Creoles were valued more highly because of their closer racial proximity to white. The slave lists frequently identified the Creoles in terms of their percentage of white blood through the affixing of terms connoting their racial pedigrees. Other times, such as with the Tharp lists, the Creoles' nearness to white went unexpressed.

Thomas Roughley [1823, pp. 110-111] perhaps best voiced the racism of BWI writers. Although he urged ample food for and gentle punishment of slaves in his

plantation manual, he said of Africans that they were “too heavy, stupid, and ungovernable.”

Punishment: There are many reasons why an enslaved people would suffer punishment at the hands of their oppressors and multiple forms that punishment might take. There has been a considerable volume written by proslavery advocates that economically rational plantation owners would undermine the values of their human assets if punishment was allowed to be too severe, whether that discipline took the form of cutting rations, extending the hours of work, or whipping [Drax, 1755; Anonymous planter, 1786; Roughley, 1823]. Alternatively, punishment might be required to curb labor resistance, particularly in the form of slack performance.

There is very little quantifiable evidence of widespread punishment being meted out in either slavery venue. In all the plantation records we have seen, there was but one mention of slave discipline [Rice C. Ballard Papers, 4850, folder 431]. Fogel and Engerman [1974, I, pp. 145-147] articulated the position that punishment was at a minimum in keeping with their theory of an enlightened slaveholder class working in conjunction with an efficient slave labor force. However, their evidence was a single punishment log that was maintained by a single slaveholder for a very short period of time. In opposition, Gutman and Sutch [1976, pp. 64-69] were content to replicate Fogel and Engerman’s statistical exercises and point out their computational errors. Gutman and Sutch ultimately concluded that the number of whippings was not really the issue but, rather, the fear factor that it generated among witnesses to the punishments. Aufhauser [1973, p. 820], by contrast, said that by witnessing punishment from afar,

slaves learned that they had nothing to fear so long as they followed the rules laid down by plantation management. More fruitful was the work of Crawford [1992 a, b] who analyzed the slave narratives with respect to punishment recollections.⁶ The finding was that severe disciplining was not prominent in the ex-slaves' recall. However, it must be remembered that the African-Americans who participated in these surveys were well into their eighties at a minimum. It has also been demonstrated that the race of the interviewer had a significant impact on the responses.

There have been some interesting studies of the reasons for punishment that highlight differences between the U.S. and the BWI. Crawford [1992b, p. 543] found that only 10-20% of physical punishments recollected in the American slave narratives were meted out for work-related offenses, while Ward's [1991, p. 199] compilation of a Jamaican plantation record classified 42.6% for inadequate work or insubordination. Punishable offenses related to social control included stealing, running away, and leaving the plantation without a pass.

Narrative and literary evidence suggests a much more pronounced level of disciplinary violence against slaves. The classic image, of course, is Harriet Beecher Stowe's evil overseer, Simon Legree, whip in hand. The recollections of slaves in both venues – Frederick Douglass [1845] and Solomon Northup [1853] in the U.S. and Mary Prince [1831; see also Clarkson, 1808] in the BWI – featured frequent episodes of corporal punishment. These accounts were timelier than the surveys taken sixty-five years after the fact. A distressing commentary was that of Henry Whiteley [1833, p. 4] who visited Jamaica in 1832 and observed first-hand how bookkeepers on a pimento

⁶ Some 2,500 slave narratives were collected by researchers at Fisk University in the late 1920s and by interviewers funded under the auspices of the Works Progress Administration during the 1930s.

plantation would weigh the baskets of pickings as the slaves brought them in and would order lashes for those who were short of task quotas, “some defalcation in the amount of labour.” When asked how many slaves had been so disciplined in his experience, the head bookkeeper allowed that all of them (277 souls) had felt the lash [Whiteley, 1833, p. 7]. Although Whiteley wrote his account in support of the abolitionist crusade, it is unrealistic to assume it to be a complete fabrication. Perhaps more dubious, but yet plausible, was the tale of an hereditary planter [1816, p. 44] who wrote that his overseer carried a whip to insure that the “strong and idle” slaves did not foist all the work on their “weak and willing” brethren. Likewise, Rose Parks, perhaps the most powerful owner of the Worthy Park Plantation in Jamaica and a staunch defender of slavery, felt humanity was well served because the whips carried by his drivers were merciful compared to cat-o’-nine-tails [Craon and Walvin, 1970, p. 194].

As was the case with slave valuations, what was informal and sporadic early in the history of Caribbean slavery became formalized and systematic subsequently. As will be discussed in greater detail in the section on the transition to freedom, the British government removed from the planters the right to whip their slaves. Rather, magistrates were empowered to determine punishments, and records of these determinations were maintained and sent periodically to the Colonial Office [British Parliamentary Papers, 1835, Vol. 81, p. 274]. Task expectations were established post-slavery, and apprentices were disciplined if they failed to perform up to scratch [CO 318/128, West Indies Miscellaneous, 1837, Vol. 1]. If “free” laborers were lashed after emancipation, there can be little doubt that they were ill-used while under the slave regime.

Based upon the relatively small amount of information we have about slave punishments, we conclude that corporal punishment was more widespread in the BWI than in the American South. This finding is in keeping with the observation that discipline was more onerous on larger plantations than on smaller ones where relationships between overseers and slaves were at a more personal level.

We also argue in conclusion that lashing, as the most frequent form of punishment in evidence, was a most dehumanizing disciplinary mechanism. While the cat-o'-nine-tails was standard issue in the British navy where racism would not have been an issue although military discipline would have been, corporal punishment on plantations would be more readily imposed upon races felt to be inferior to the master class. Not only was this punishment reserved for non-whites under the Abolition Act and local ordinances – slaves were whipped whereas whites were fined for non-compliance with the Act [Tyson et al., 2004b] – most whippings were inflicted on unskilled field workers. If you were African, therefore, there was more of a likelihood that you would receive this treatment since the skilled occupations tended to be allocated to Creoles. To be sure, a punishment that was at once physically painful so as to elicit fear and public so as to convey a message across a broad audience may well be viewed as an economically rational action. Yet, we do see in the Caribbean especially a significant racist element underlying whipping as the prevailing punishment for inefficient performance.

The white population: There has been much written about the racial attitudes of lower-class whites in the antebellum South, the “pore white trash,” whose only standing in society was their self-perception of a superior status to slaves [Wyatt-Brown, 1991].

Owsley [1961, p. 129], an apologist for southern slavery, wrote in 1930 that up-country whites did not accept the economics of slavery, but only the racial aspects. “It [slavery] found, in fact, its strongest supporters among the poor whites and the non-slaveholding small landowners. Their race prejudice and fears were the stronger....” On the BWI plantations, there were comparatively few whites; many of them, particularly the bookkeepers, were of similar low standing.⁷ Many kept their minor administrative positions on the plantation only because their annual salaries were lower than a tax called “the deficiency,” levied by the various colonial governments in an effort to increase the number of whites on individual plantations. The ratio of whites to blacks deemed sufficient varied, but the 1:15 that prevailed in Antigua law was typical [Tudway Papers, DD/TD, box 10], although it was 1-30 in Jamaica [Craton and Walvin, 1970, p. 52]. The penalty for each white shortfall was £40 per annum. This tax in most venues dwarfed the poll-tax assessments for slaves and stock but did not cure the Caucasian shortfall. Caribbean vestry records demonstrate that many white plantation employees were itinerant with little or no permanence in their jobs. Craton and Walvin [1970, pp. 144-145] measured their average tenure at a plantation in months; “overseers, bookkeepers, and white artisans were transitory to the point of being nomads.” Craton [1974, pp. 204-207] found that these operatives and poor whites in the American South had the same psychological stake in maintaining the slave plantation system. It seems clear that the deficiency tax was a rather ineffective measure designed to maintain racial

⁷ The low pay of bookkeepers, reflective of their low standing, is revealed clearly in BWI plantation records. Bookkeepers other than the head bookkeeper generally received one-tenth the stipend paid to the manager and the head overseer. The head bookkeeper could expect about one-third the salary of the top plantation administrators actually in residence.

control. While it is unlikely that it contributed much to that end result, it was at least a substantial revenue source for colonial governments.

Absentee ownership: Absentee plantation ownership was a foremost distinguishing feature of Caribbean slavery. Craton [1975, p. 262] estimated that no more than 10% of Jamaican planters lived on their estates in 1790. The level of absentee ownership in America is uncertain but was probably far less than in the BWI.⁸ Edward Long [1774, p. 389], the famous historian, naturalist, and propagandist of 18th century Jamaica, was bitter on the subject of absenteeism from the twin perspectives that money was drained out of the island to support the planters' consumptive life styles in the U.K. and that their absence from Jamaica precipitated slave resistance.⁹ He wrote:

That the insurrections and rebellions of slaves, which happened lately in the island, were possibly, among other causes, owing to the absence of proprietors from those estates where the flames of discontent broke out; and it is highly probable that, if the proprietors had been resident there, these disturbances, and the evils which ensued, might have been reasonably checked and prevented by their influence and authority over their own slaves; and particularly by their attention to hear and redress all just and reasonable complaints among them.

The traditional historical view of Ragatz [1928] and Williams [1944] held that it was the absentee owners, coupled with the incompetent management that functioned on their behalf, which explained the economic decline of the BWI at the end of the slavery era.

The impact of absentee ownership on labor control on slave plantations has recently been introduced into the management history literature. Cooke [2003] has written how

⁸ It should be mentioned that the Northerners who went into cotton farming after the Civil War were not unlike the BWI absentee owners. According to Powell [1980, p. 34]: "In all this there was something reminiscent of the absentee sugar planters from the British West Indies who lived in the metropolis and only invested in the colonies."

⁹ Long's opinion linking absenteeism to slave resistance and rebellion was seconded by Williams [1944, p. 86].

antecedents of Taylorism and scientific management were introduced on U.S. plantations. A similar observation was made by Fogel and Engerman [1974, I, p. 220] who observed that planters were interested in management through their discussions of slave diets, medical care, incentives, and other related topics. Absentee Caribbean owners, by contrast, could not have participated in such discourse, undoubtedly to the detriment of their slaves' well-being. Cowton and O'Shaughnessy [1991], the first accounting historians of the BWI, however, demonstrated that the impact of absenteeism on the sugar economy has been overstated.

It is true that American and BWI plantations employed overseers who were responsible for the day-to-day operations. In the BWI, however, absentee-owned plantations were overseen by a local attorney who often supervised up to 30 properties [Holt, 1992] and received a commission of between five and six percent of the net sales value of the agricultural production [Carrington, 1999]. This quasi-administrative position was absent from the American experience. Thus, the combination of greater absentee ownership and professional administration would seem to imply a greater concern for short-term economic measures of performance (quantity of sugar shipped, costs of production, etc.) and relatively less attention to moral and social considerations that came with a closer attachment through daily contact with the local work force.¹⁰ Fleischman et al. [2004, pp. 23-24], for example, explained a valuation premium for male slaves in the U.S. where a corresponding one was not in evidence in the BWI as being related to a changed order of social relationships arising from the plantation owner living among the slaves. The absentee owner back in the U.K. needed to look no further than

¹⁰ Phillips [1914, p. 551], despairing of the 50% mortality rate of slave children under the age of two, blamed that demographic disaster on the absence of the white mistresses from the plantations.

productivity in the fields where men and women performed with approximately equal efficiency for the establishing of an economic value [Metcalf Family Papers, Z/1874.000, B-1634, Vol. 3; Barney and Flesher, 1994; Fleischman and Tyson, 2004].

Higher rates of absenteeism might also suggest a greater need for more detailed and formalized accounting reports given the inability to supervise and evaluate operations directly. Notwithstanding, we found no evidence to indicate that absentee British owners sought out the information that was reported to the Colonial Office by officials resident in the colonies. Similarly, Hall [1964] argued that broad generalizations about the impact of absenteeism on work rules, social relationships, and perhaps, the level of accounting, may be unwarranted.

The transition to freedom: This section of the paper compares the transition from slavery in America and the British West Indies (BWI) and the utilization of accounting during these periods. Clearly, there were a host of factors that affected the transitions. Foner [1983] noted that these factors were both internal (scarcity of land, political power of former slave owners) and external (state of the economy, role of political authorities). The purpose of this section is not to discuss these factors in detail or to assess their relative importance, but rather to identify the ones that appear to have had the most impact on accounting.

When slavery formally ended in the BWI and in the U.S., planters sought legislative support to keep labor working on the plantations.¹¹ In both cases, legislation mandated

¹¹ According to Butler [1995, p. 16], “most [BWI] estates carried multiple mortgages as their owners attempted to meet their financial responsibilities and continue production.”

gainful employment, forbade vagrancy, and created barriers to land ownership.¹²

Similarly, newly emancipated slaves were far more interested in personal autonomy and control of their time than in receiving cash wages, crop shares, or barter for the same work they had performed as slaves.¹³ Powell [1980, p. 79] eloquently described why freedmen in America resisted wage labor in the years immediately following the war:

Still, the great obstacle in the way of making cotton plantations into 'factories in the field' was the work ethic of the slaves themselves. Tied to the natural rhythms of agriculture and reinforced by an African sense of time, the slave work ethic placed a high premium on the communitarian value of labor and on the social value of leisure. The slaves spurned the idea of routinized work, though they were not averse to hard work, and they considered time as something that was passed, not consumed.

With certain exceptions (e.g., Antigua and Barbados), open lands were available in both the BWI and the U.S. for freedmen to cultivate the amount of crops that would fulfill personal and family needs. In Jamaica and British Guiana, thousands of indentured workers had to be imported from India to offset the labor shortages that developed during the apprenticeship period (1834-1838). Although there were similar labor shortages in the U.S. following emancipation, very few foreign workers were used. The majority of freedmen became sharecroppers with relatively few turning to independent farming [Foner, 1983]. Where open lands were not accessible, ex-slaves had little choice but to perform the same tasks they had done before liberation. In both places, planters needed a

¹² Turley [1993, p. 110] noted that "in both the British West Indies and the American South similar loose definitions of vagrancy were applied to freed people."

¹³ Foner [1988, p. 104] presented several explanations for the unwillingness of freedmen to work for wages: "The desire to escape from white supervision and establish a modicum of economic independence profoundly shaped blacks' economic choices during Reconstruction, leading them to prefer share tenancy to wage labor, and leasing land for a fixed rent to sharecropping."

dependable and permanent labor force, both to maintain their customary lifestyles and to create a surplus to cover operating costs and the debt on fixed capital.

Theoretically, the alternatives available to induce workers to remain on plantations included economic incentives (wages, payments in kind, and provision grounds), restrictive labor and vagrancy laws, and penal sanctions (fines, confinement, and corporal punishment). Although planters could not *physically* compel freed persons to work, at least according to existing law, whippings still continued as we have seen in the BWI. Whereas slaves had been physically punished for personal and work-related activities, apprentices were to be punished only by special magistrates and only for violations of specific work rules [Turner, 1999, p. 9]. The special magistrates traveled from one plantation to another to adjudicate complaints from both planters and apprentice workers. According to Holt [1992, p. 56], they combined “the roles of judge, teacher, and taskmaster” and “were the key to the proper functioning of the system.”

In the BWI, each colony’s planters were required to establish a set of work rules and sanctions in conjunction with the 1833 Abolition Act to qualify for a share of the £20 m compensation offer from the British government.¹⁴ Most of the ex-slaves performed the same tasks they had done previously, although they were now entitled to wage compensation once they exceeded a statutory number of hours of work per year.¹⁵ In America, after the Emancipation Proclamation in 1863, and especially during the early years of Reconstruction (1865-1867), the majority of freedmen entered into collective

¹⁴ Although the Abolition Act specified the specific areas that had to be addressed by each local assembly, Craton [1994, p. 46] noted that “there were great local variations in the amounts of work exacted for the forty-five hours per week of compulsory labor for former owners, and in the wages paid for work in the remainder of the working days.

¹⁵ In British Guiana, 45 hours were required if the plantations provided their apprentices rations, and 40½ hours if the laborers raised their own food on the provision grounds [CO 111/132, p. 290].

annual contracts with employers, many of whom were Northern businessmen with no experience in plantation management. They tended to treat the freedmen like factory workers and expected them to respond to traditional economic incentives. Share-based contracts and monthly wages were two common approaches used to entice the freedmen to remain on the fields until crops were harvested.¹⁶ Employers usually deferred a portion of wages until the contract was completed. These contracts usually specified work rules, effort levels, and the fines or physical punishments that would be imposed.

Unfortunately, there appears to be little remaining archival evidence which describes how these fines were actually administered [Shlomowitz, 1991, p. 99].¹⁷

One noteworthy difference between the two environments is that BWI planters were forbidden to use physical force to coerce work effort long *before* the formal abolition of slavery. The Colonial Office's 1824 Order in Council was the first in a series of legislation that attempted to ameliorate the transition from slavery to freedom. It forbade the use of the whip to compel work effort and delineated the number of lashes that could be administered for work-rule violations. It also specified their frequency and the required recovery period between lashings. Most importantly, from an accounting perspective, the Order required that all punishments of more than three lashes had to be recorded in a plantation record book. It is noteworthy that this enactment was issued ten years before the formal start of apprenticeship.

¹⁶ Morgan [1982, pp. 585-586] noted that in 1866, a third system known as the "two-day" system became commonplace. Under this system, freedmen worked two of six days in each week for their employers and received a rent-free house, fuel, and six acres of land for their own use.

¹⁷ Shlomowitz [1991, p. 101] noted that after the role of the Freedman's Bureau declined in the U.S. (1867-1869), "the fine system generally fell into abeyance."

In 1831, another Order in Council described the mutual obligations of slaves and masters with regard to work expectations and minimum allotments of food, clothing, and medical care. It defined terms of contract for both parties, such as the six-day working week and classified workers as eligible for full or two-thirds time based on age and gender. It also empowered local “slave protectors” to adjudicate civil and criminal proceedings, summon witnesses, access plantations, and collect evidence. In essence, these Orders in Council, in conjunction with the 1833 Abolition Act, created a legal framework that included formal record books and regular accounting reports. They specified the records that had to be documented, initially for slaves and later for apprentices, and the rules that had to be followed when administering punishments. Once the Abolition Act became law, special (stipendiary) magistrates replaced slave protectors and were required to visit plantations, adjudicate disputes, and document the results.

It should be emphasized that special magistrates and local justices were still empowered to administer corporal punishments for particular (and repeated) violations of work rules and social behaviors, especially those relating to vagrancy. And while the 1833 Abolition Act included general provisions of apprenticeship that would apply across the Empire, such as the maximum number of working hours per week or the number of lashes that could be administered, each colony had to draft its own local ordinance that contained detailed rules regarding work behavior, effort levels, pay rates, vagrancy provisions, and punishment schemes. These local ordinances had to be submitted to the Colonial Office for review before a colony’s planters received any remuneration for the loss of their investment in human capital. Approving these ordinances at one central location ensured that uniform accounting procedures would be followed, that detailed

records would be kept, and that a comparative analysis of practices and statistics in each colony could be performed. There was nothing comparable to this Foucauldian-type, *central* monitoring agency and structure in America.

In America, regulations for freed laborers were initially developed by the War Department's Bureau of Refugees following the Emancipation Proclamation of January 1, 1863. The Bureau's authority was in force, however, for only as long as the war lasted. Its provisions were far more generous to the ex-slaves than those in the BWI. For example, they were allowed to choose their employers and place of residence, to sign one-year contracts, and to occupy abandoned lands they could rent for three years and later buy [Bentley, 1970, p. 23]. A committee of three officers was appointed "to regulate the enrollment, recruiting, employment, and education of persons of color" as well as to verify that labor contracts were appropriately fulfilled. In the BWI, by contrast, the committees that drafted local ordinances were dominated by former and current planters.

On March 3, 1865, the War Bureau was replaced by the Bureau of Refugees, Freedmen, and Abandoned Lands (Freedmen's Bureau), another temporary agency that was to terminate one year after the Civil War ended. Its primary functions were similarly to provide relief services to freedmen and to adjudicate disputes between planters and laborers. The Freedmen's Bureau was also charged with the distribution of 40-acre plots of land to ex-slaves. This provision was never enforced, however, and the Bureau was disbanded soon after the passage of the Reconstruction Acts of 1867. This legislation allowed former slave states to re-enter the Union once the equal protection clause of the Fourteenth Amendment had been accepted. But this approval was mere lip service as

southern state assemblies had created innumerable and impenetrable barriers to full and equal rights for freedmen in the form of the now infamous “Black Codes.”

The Black Codes delimited the activities that ex-slaves could and could not pursue. They included detailed vagrancy provisions, fines and punishment schemes, and new poll and business taxes that together re-established a quasi-legal form of servitude. Although there was certainly a racist component to the codes, the state assemblies were not unlike the BWI colonial counterparts in fearing that market incentives would be an ineffective means of persuading ex-slaves to work [Powell, 1980].¹⁸ Clearly, the codes were designed to control black labor and even to restore the vestiges of slavery [Wright, 1992]. Wallenstein [1987] noted that these codes and their poll-tax requirements severely restricted ex-slaves’ opportunities and prevented them from becoming fully free and equal citizens.¹⁹ Shlomowitz [1992, p. 665] examined the evidence on the effectiveness and persistence of the codes and concluded that “both the overt and the covert arrangements made by employers probably were nothing more than fleeting experiments on a local scale.” Unlike the BWI local ordinances, which lasted nearly four years, the racially specific elements of the Black Codes were voided by the Freedman’s Bureau and then superceded by the Reconstruction Acts of 1867 and beyond. However, the vagrancy provisions in most state codes remained in place for decades and often resulted in years of peonage or penal servitude for unemployed former slaves and black soldiers.

It is important to note the panoply of social devices that were systematically employed in the BWI to compensate for the limitation of corporal punishment as a way

¹⁸ In point of fact, Ransom and Sutch [1977, p. 46] calculated that once slavery had ended, the number of man-hours per capita supplied by the rural black population fell by about a third.

¹⁹ Foner [1988, p. 198] described this process thusly: “Virtually from the moment the Civil War ended, the search began for legal means of subordinating a volatile black population that regarded economic independence as a corollary of freedom and the old labor discipline as a badge of slavery.”

of retaining a reluctant work force.²⁰ Prison reform, non-corporal treadmills, religious instruction, and detailed work rules and work standards were undertaken simultaneously across the BWI during the apprenticeship period. Thus, according to Burn [1937, p. 167], the Abolition Act and conjunctive local legislation “were, moreover, only part of a comprehensive system of restriction.” We found little evidence to indicate that a similarly systematic, coordinated, and all-encompassing effort was undertaken in America to re-socialize slaves. This does not infer that the American and BWI elites had different intentions, or that the BWI was more successful – both wanted to tie ex-slaves to the land and maintain their plantation economies. In the case of the BWI, however, the effort was more consistent and coordinated, and was facilitated to a far greater extent through accounting.

There were several other noteworthy differences between the two environments. Wright [1992, p. 90] concluded that, “attempts at collusion by groups of U.S. planters to restrain wages or specify contract terms were virtually all failures.” While collusion in America may be viewed a failure, collusion in the BWI was far more systematic, all-encompassing, and, thus, more “successful.” Planters worked directly with local legislative assemblies to create detailed, uniform provisions that specified task rates, punishment schemes, and vagrancy rules that would apply to every plantation in a particular colony.²¹

²⁰ Holt [1992, p. 37] described the interplay between the detailed provisions of the Abolition Act and the creation of contemporary socially controlling institutions: “Thus the same Parliament that debated and approved the abolition of slavery and entertained proposals for universal education enacted legislation to reform prisons, poor relief, and the police. There were striking similarities in the governance and discipline that they established in penitentiaries, mental hospitals, workhouses, schools, and reformatories.”

²¹ Green [1976, p. 122] described the relationship of the local ordinances to the Abolition Act: “Although the Act of Parliament established the basic framework for emancipation, it reserved to the colonial legislatures the task of preparing the terms upon which the apprenticeship system would be regulated. Local assemblies were assigned the responsibility for framing rules for the classification of apprentices, for

Collusion was also evident between Caribbean planters and government at the imperial level. The British government took the moral high ground by abolishing the slave trade in 1807 and then by commandeering slaves taken off enemy ships. However, this humanity was very badly belied by the fact that the seized Negroes were not freed. Rather, they were taken to Caribbean ports and there apprenticed for a period of 14 years. The record that tracked that practice in Antigua [Returns of Collectors, 1821] does not mention the financial arrangements negotiated between the Colonial Office and the planters for these windfall enhancements of their labor forces.

Another important difference relates to the varying size of agricultural units in the two environments. In America, a “patchwork” of share-tenancy arrangements arose after emancipation [Roark, 1977, p.163] whereas in the BWI, far fewer plantations were divided into smaller family-sized farms once slavery ended. Nearly half of Jamaica’s slaves lived on estates of more than 150 slaves just prior to emancipation [Holt, 1992, p. 88]. Ransom and Sutch [1977, pp. 68, 87], by contrast, noted that by 1867, fewer than one percent of southern farms could be considered plantations. They concluded that, “it is our impression that the disappearance of the plantation system was virtually complete by 1870.” There is no evidence of BWI plantations being similarly subdivided into smaller units under sharecropping arrangements as was the case in America.²² Clearly, once plantations were subdivided, there were fewer reasons and opportunities for planters to monitor the effort of farm workers. In the BWI, however, where large plantations

the appraisal of those who wished to purchase their freedom, for the maintenance of discipline among apprentices, and for the prevention of indolence and vagrancy.”

²² Ransom and Sutch [1977, p. 68] provided statistics from the 1880 Census of Agriculture indicating the extent that the plantation system declined in the U.S. following the war: “Fewer than 1 percent of the farms in the region could be considered plantations even by our generous definitions. In fact, only 5.3 percent of all farms reported more than 100 acres in corps... it is our impression that the disappearance of the plantation system was virtually complete by 1870.”

remained the norm, more managers were needed to supervise large numbers of unskilled workers who undertook routine activities like harvesting, clearing, and planting. They also needed to document their activities and report them via special magistrates to the Colonial Office.

In summary, while there are many similarities between the American and BWI transitional periods, the nature and role of accounting differed significantly. In America, accounting was much more ad hoc and inconsistent than in the BWI. There were far fewer large plantations after the war and a reduced need to compile accounting data. In the BWI, where allowing slaves and apprentices to attend to their own provision grounds and to market surplus crops was a long-standing practice, the hours apprentices actually worked on the planters' land had to be closely monitored. In the case of America, Shlomowitz [1991, p. 99] noted that, "the positive incentives associated with the sharecropping arrangement made the monitoring of work performance (and the associated system of fines) redundant."²³

Perhaps the most important distinguishing factor is that in the BWI, an active, central agency (the Colonial Office) and its agents (special magistrates) mandated and monitored the collection of accounting and accounting-related data. The 1824 and 1831 Orders in Council, the 1833 Abolition Act, and the related local ordinances all help to explain the presence of detailed accounting records in the BWI and their absence in America. We acknowledge that there were Black Codes in nearly every state that had innumerable

²³ Foner [1988, p. 174] indicated that sharecropping provided benefits to both planters and laborers: "To blacks, sharecropping offered an escape from gang labor and day-to-day white supervision. For planters, the system provided a way to reduce the cost and difficulty of labor supervision, share risk with tenants, and circumvent the chronic shortage of cash and credit. Most important of all, it stabilized the work force..."

provisions which impacted the freedmen's daily life, but these codes were fleeting and did not include micro-level requirements for work rules, piece rates, and punishments. Record-keeping requirements, the existence of an agency that accumulated reports and issued directives, and the employment of centrally trained adjudicators (i.e., "auditors") were all factors present in the BWI that help explain the systematic use of *accounting* to bolster and sustain plantation systems.

The closest thing to a comparable system in America was Thomas Affleck's [1851] account and record-keeping book. However, a planter's use of an Affleck book was voluntary [Heier, 1988; Fleischman and Tyson, 2004]. Furthermore, upon examining scores of Affleck books in different business archives, we noticed that few if any of the books were filled out as Affleck described in his directions. There were also innumerable inconsistencies in terms of the quality and content of information when a plantation's record books are compared from one period to the next. As a result of these clear accounting differences, we are fully comfortable in subscribing to Holt's [1992, p. 94] conclusion that "problems of labor discipline and social control were conflated inextricably with issues of governance and power." However, we would go one step further and argue that the level of accounting is conflated with these same issues.

THE CLIOMETRICIANS

When Conrad and Meyer [1958] inaugurated the cliometric study of slavery, the reaction on the part of the academic community was distinctly hostile. To suggest that slavery was efficient as a labor structure and that the plantation system was profitable was viewed as condoning one of the most immoral and reprehensible epochs in human

history, notwithstanding apparent Biblical support of the institution. The depth of Professor Meyer's pain at the abuse he suffered at academic conferences was reflected in a letter he wrote in 1967 [quoted in Fogel, 1992, p. 591]. He lamented that "the most unfortunate aspect of the discussion" of slavery's profitability was:

...the notion that if one insists upon a fairly precise quantitative evaluation of the business aspects of slavery then one is guilty of 'lacking heart' or otherwise being insensitive to the very human losses and sufferings involved in slavery. A very strong implication in much of the discussion was that Conrad and I were guilty of such insensitivity; this was, needless to say, rather thoroughly upsetting to us.... Perhaps the strength of my reaction was overdone. Nevertheless, I ask others to place themselves in our position: would you react to listening to one hour of fairly substantive implications that you lack sensitivity to the race issue?

The appearance of *Time on the Cross* a decade and a half later rekindled the debate with renewed enthusiasm. Superficially, the issues appeared the same. Fogel and Engerman conveyed the same message as had Conrad and Meyer, but, in this instance, the data upon which these conclusions were based were significantly broader in volume and scope. Apparently though, Fogel and Engerman, like their cliometric forefathers, did not come down heavily enough on the moral outrages of slavery to satisfy their critics. Now, three decades later, what is most remembered about *Time on the Cross* was the failure of its authors to display appropriate righteous indignation. But, and herein lies a tragic misunderstanding, Fogel and Engerman abhorred slavery, but they chose not to cloud the economic and demographic issues by stating so as overtly as they might have. David and Temin [1976, p. 174], two of five coauthors of a book specifically intended to refute *Time on the Cross*, wrote:

Few readers will miss the irony that this book, whose passionate title is meant to convey the depth of the authors' moral condemnation of slavery, in substance actually transcends even U.B. Phillips' rehabilitative intentions.

Why was it that in their seminal revision of the economic realities of slavery, Fogel and Engerman soft-pedaled the moral issues? The traditional histories by Stamp [1956] and Elkins [1959], that stressed slavery's harshness, had cast the non-resisting slaves as "sambos" and the plantation owners as vindictive taskmasters. Their work, years before *Time on the Cross*, had altered the traditional view of American slavery as articulated by Phillips [1918] in which the relationship between masters and slaves was characterized as harmonious, with the planters portrayed as "cavalier fops." Fogel and Engerman, by contrast, envisioned a slave/master partnership which combined to pursue a mutual best interest in a Smithian sense. The slave was not a "sambo" at all, but in actuality some sort of a petty bourgeois. Consequently, blacks could take some pride, at least economically, in slavery's past. Sutch [1976, pp. 300-301] was not moved by this argument, suggesting alternatively that black history is better served by recognizing the heroism of slaves who created out of slavery, despite its harshness, a distinctive and surviving cultures. David and Temin [1976, p. 226] argued further:

Certainly *Time on the Cross* makes it perfectly clear that it is *not* any insensitivity on the authors' part to the moral evil of slavery which has led them to re-evaluate the economic performance of the institution by reference to standards that tend to embrace the viewpoint of the owners of productive assets, rather than that of the assets in question. The immorality of slavery for Fogel and Engerman is unquestionable; it is a fundamental ethical precept which can be, and is asserted categorically – regardless of their supposed exoneration of slavery from the 'economic indictments' falsely brought against it by abolitionist propaganda.

The cliometric critique centered on Fogel and Engerman's processes of data collection and their analyses of the evidence. However, what came to be remembered was the shortfall of moral outrage which Fogel and Engerman felt would diminish and cloud the economic message. They were relatively silent in responding to criticism of their

avoiding a moral position. It was not until 1989 that Fogel undertook a rebuttal which focused on the moral issues rather than on the economic agenda of *Time on the Cross* which had generated such heated controversy. Fogel seemingly had had a metamorphosis in his thinking about slavery in that the moral questions associated with slavery could only be raised and answered after the economic realities of the South's "peculiar institution" were fully understood and the factual errors corrected. Fogel articulated a much stronger bill of particulars against the slave regime than would have been contemplated by the radical abolitionists of the 19th century, whether American or British. In particular, he identified four counts that for him constituted a moral indictment of slavery. The obvious physical evil was the "unrestrained personal domination" that planters had over their slaves [Fogel, 1989, p. 394]. The others were the denials of economic opportunity, citizenship, and cultural self-identification. Fogel argued that the only benefit that contemporary abolitionists envisioned for ex-slaves after emancipation was physical liberation. The other components reflected in this new moral indictment were not part of the abolitionist agenda.

The furor that followed the appearance of *Time on the Cross* raises a number of historiographic questions. First, was it a dereliction of duty for Fogel and Engerman to bury the moral issues of slavery beneath a plethora of sterile economic and demographic statistics, assuming that is what indeed had occurred? We strongly believe that academics have an absolute right to determine their research agendas and should expect to have their work evaluated on the basis of their utilization of source materials, the strength of their analyses, and the significance of their research questions. In the given case, the efficiency of slave labor and the economic viability of the plantation system are questions of long-

standing historical significance. As we have seen, Fogel and Engerman were taken to task by fellow cliometricians for their perceived misuse of sources and for their faulty analysis of them. From our perspective, that critique has greater legitimacy than any criticism leveled because of any shortfall in the moral outrage manifested by the authors.

Second, we subscribe to the belief that historians have an obligation to state overtly their paradigmatic and moral groundings so that readers are better placed to evaluate whether it is the past or the historian's biases about that past that is speaking at key junctures. Fogel and Engerman make it clear from the onset that they viewed both slave owners and slaves as economically rational beings. However, where we as readers are let down is in the area of moral disclosures. The title *Time on the Cross* notwithstanding, it is not sufficiently apparent from the book that Fogel and Engerman felt the revulsion to slavery in 1974 that Fogel claimed 15 years later. Perhaps the contretemps could have been mitigated had these statements appeared in more timely fashion. It is unfortunate that many have read or know about *Time on the Cross* while relatively few know anything about the subsequent moral indictment.

OVERARCHING MORAL ISSUES

A society closed in the defense of evil institutions thus creates moral differences far too profound to be solved by compromise. Such a society forces upon everyone, both those living at the time and those writing about it later, the necessity for a moral judgment; and the moral judgment in such cases becomes an indispensable factor in the historical understanding [Schlesinger, 1991, p. 165].

The recent journeys by a number of traditionalist accounting historians to accounting's dark side for the purpose of investigating the complicity of accountants in

the Holocaust [Funnell, 1998; Walker, 2000], racial control on Hawaiian sugar plantations [Fleischman and Tyson, 2000], the maladministration of relief during the Irish Famine [Funnell, 2001], and the support of slavery regimes in the American South [Fleischman and Tyson, 2004] cannot have failed to move these researchers in more critical directions [see, for example, Fleischman, 2004]. So also has this study of the racial aspects of American and Caribbean slavery given rise to a number of questions which for us are most difficult to resolve.

Can historical figures be held accountable for attitudes and actions that clearly violate the moral codes of the present but were not violations of the mores that prevailed at the time in which they lived? At the best of times, this question is extraordinarily difficult, and its answer is a function of the historian's individual perceptions of objectivity and past-present linkages. Some historians believe that they can so envelop themselves in past epochs that they are able to portray a totally objective narrative of what actually happened, an historical reality. We are skeptical of this possibility because the historian cannot avoid the biases of either his/her own predilections or those of his/her own time and place. Even the simple act of deciding what evidence to report is itself subjective. Moreover, the present is a reflection of the past although not necessarily in a progressive sense. Gadamer [1986] and Ricoeur [1965] both observed how each new present rewrites history for itself. What makes the case under review here particularly difficult are the facts that the moral code of the times is not at all clear and that a very real possibility exists that the moral environments of the pre-emancipation BWI and the antebellum U.S. South were significantly different. In the U.S., where the majority of the population was white, the abolitionists were a distinctly foreign element. In the case of

the BWI, by contrast, the white population was comparatively small and its ties to the U.K. were strong, especially in light of the fact that most plantation owners were resident there. It might be hypothesized that, in the Caribbean environment, abolitionism would be significantly more prominent because the absentee slave owners would be exposed to the movement's fervor back home. Given that slavery's immorality was severely challenged in the U.K. and given also that the slave masters, if men of good will, were in a position to bring pressure to bear upon their lieutenants in the Caribbean, those who contributed to the support of the slave regimes should be held to a higher standard of justice and greater accountability. It is unlikely that a voluntary emancipation of slaves was ever in the cards, but at least the orders could have gone out that would have made life more tolerable for the captive laborers.

Can those people who were performing accounting functions be held responsible for operating within an immoral system even if their power to influence change was minimal or non-existent? Should accounting practitioners be allowed to "just follow orders," to accept blithely the organizational structure of which they were a part? Typically, the failure of mere cogs in a machine to protest unjust rules would not precipitate much of a reaction. However, it will be recalled that at the Nuremberg war trials, former Nazi chieftains were held to a higher standard of justice than what mealy-mouthed justifications could excuse. They were expected to have disobeyed unjust orders which had filtered down through what for them was a legitimate chain of command. Appraisers and bookkeepers in the plantation environment were not committing overt genocide, although the longer-term effects of plantation life were certainly detrimental to the

slaves' mortality, but neither did they do anything, so far as we have found, to protest what to us of the modern day is an obvious crime against humanity.

CONCLUDING REMARKS

Although accounting historians have recently discovered the subjects of slavery, the slave trade and plantation accounting [Fleischman and Tyson, 2000, 2002; Burrows, 2002; Vollmers, 2003; Alagiah, 2004; Alagiah and Turner, 2004; Carmona and Donoso, 2004; Irvine, 2004; Lemarchand and McWatters, 2004], a topic that has lain dormant despite its apparent critical appeal, the prospects for the resolution of issues are slim as economic historians have discovered after decades of intense research. The problem lies in the fact that the archival materials are so vast and so varied as to type that almost any position on slavery and the plantation system can be supported. How can we know whether the plantation system was profitable [Aufhauser, 1973; Fogel and Engerman, 1974] or not [Phillips, 1914; Williams, 1944]? Was slavery efficient as a structure of labor [Fogel and Engerman, 1992a] or not [Craton, 1975; Friedman, 1992a]? Were slaves well treated [Lascelles et al., 1786; Phillips, 1918; Sheridan, 1975] or not [Long, 1774; Craton, 1975]. Was there wide-spread breeding of slaves [Sutch, 1975] or not [Engerman, 1975; Lowenthal and Clarke, 1977; Fogel and Engerman, 1992b]?

Deciding which slavery environment was the more racist, and hence the more reprehensible, may be so futile as to be branded a meaningless exercise. It may all come down to those specific elements of the moral indictment the individual considers the more compelling. For example, Sutch [1975, p. 174] conceded that the American slave was better cared for than his Caribbean brothers, but that, at the same time, he was more

“stripped of his humanity.” The evidence he presented to support that belief includes the high incidence of slave breeding in the U.S. (a highly debatable point), the frequent break-up of slave families, and the prevailing thought in the American South that blacks were subhuman. To us, Craton and Walvin’s [1970, p. 142] characterization of Jamaican slavery in the 18th century sounded far worse:

...Bought, transported, and listed like animals, their family structure destroyed, slaves were dragooned to work at unfamiliar tasks for long periods on inadequate diet and with no material or spiritual reward in sight. They were, in brief, dehumanized and reduced to a common level of passivity. It is remarkable that, given this syndrome of dehumanization, any spark of resistance should remain in the slave community. In fact many refused to be bound by the system and made determined efforts to escape, legally or illegally, from slavery.

The questions upon which we have focused here are not quite as open to debate, although the answers would be clearer if the data lent themselves to greater consensus. The immorality of slavery is no longer an issue and has not been seriously debated since the publication in 1930 of *I’ll Take My Stand*, a collection of essays by 12 southern writers. What has not been resolved by cliometricians and critical scholars is the fervor with which one’s moral revulsion must be argued.

Still at issue as well is our understanding of the motivations that induced men to be participants in slave regimes that were of questionable morality even in those times. We have tried to demonstrate that racism must be introduced into the mix of explanatory factors. At the same time, it is apparent that manifestations of racism were more prevalent in the BWI than in the American South. The valuation process, particularly the slave parades, was unconscionably dehumanizing. What was also striking was the valuation of slaves in the BWI as though there were farm animals, typically without break from the listing of slaves on the same page of the plantation journal. In Barbados, the net increase

(decrease) of slaves annually was multiplied by a standard value (ranging from £70 to £75) and then added (subtracted) to (from) the livestock account [Newton Journal, 1805-1844, #46; Colleton Plantation Book, 1814-1844, #44; Accounts Ledger for Cottage Grove and Foster Hall, 1817-1855, #47; Newcastle, Bissex Hall, and Hopewell Ledgers of Accounts, 1816-1830, #38]. The valuing of Creoles in the Caribbean at a substantial premium to Africans and the favoritism shown them for craft and managerial positions suggest racial profiling. The pattern of absentee ownership of BWI plantations left the slaves there at the mercy of low-level whites whose racial prejudices matched those of the South's pore white trash. Perplexing was the impact of the British government's policies which institutionalized both apprenticeship valuation and corporal punishment in slavery's last days. Although these enactments may have been better intentioned, the result was to make a mockery of emancipation, at least in the short-term.

Finally, this paper attempts to evaluate the role of accounting and accounting practitioners in supporting these racial regimes. In the case of the U.S., it is difficult to know exactly what role the appraisers played in the slave valuation processes. But it does seem to us that the tracking of the specifics of slave deployment on a daily basis, coupled with the absence of individual productivity data, is indicative of racial control [e.g., Aventine Plantation Diary; Radnor Hall Plantation Journal]. This point was argued in the case of Asian labor on Hawaiian sugar plantations in the late 19th and early 20th centuries [Fleischman and Tyson, 2000]. The BWI situation is similarly cloudy as regards the specific actions of accounting practitioners. Here there were functionaries called bookkeepers, but their functions were ill-defined in the literature. Many of them were in no way involved in what would be called a typical accounting role. Notwithstanding,

BWI bookkeepers did perform all the accounting services that may or may not have been provided by accounting practitioners in America. But, additionally, they did much more that contributed to our perception that the BWI slavocracy was the more racist of the two venues. The bookkeepers were called upon to check that slaves were performing to task²⁴; they participated in the punishment process; and they furnished reports to the Colonial Office that documented the perpetuation of the worst features of slavery post-emancipation. Whether it was accounting, accounting practitioners, absentee owners, on-site managers, or the British government that was the most responsible for the racism of British Caribbean slavery, there was much to answer for and bounteous blame to go around.

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²⁴ Roughley [1823, p. 100] and Ward [1991, p. 201] claimed that the bookkeepers and the overseers worked jointly to guarantee that the drivers extracted a reasonable amount of work from their charges.

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