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ACCOUNTING, FEMALE & MALE GENDERING, AND CULTURAL IMPERIALISM

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ABSTRACT

Purpose - This paper complements and extends accounting studies on gender and post-colonialism by examining the interrelationship between accounting, gender and sexuality within an imperial context.

Design/methodology/approach - Archival materials enable the construction of an accounting knowledge of how ideas of masculinity and sexuality shaped both female and male participation in distant British colonies.

Findings – By exploring the manner in which accounting may be implicated in micro-practices through which gendered/sexualized relations are produced in societies the paper finds that empire's colonial project on Indian indentured workers, the constitution of their identities, and the translation of abstract policies into practice were facilitated by accounting instruments for management and control.

Originality – This paper is a unique contribution to the underdeveloped study of the ways in which accounting calculations, classifications and statements constitute and perpetuate gendered and sexualized ideologies.

Key words - cultural imperialism; gender; governmentality; Indian indentured labour; sexual contract; sexuality; technologies of government.

INTRODUCTION

Nomenclature:

BPP	British parliamentary paper
CO	Colonial Office
CSO	Colonial Secretary's Office
IIL	Indian indentured labour
IOR	India Office Record
LCP	Legislative Council Paper
REP	Recruitment, embarkation and passage

Gender inequalities operate in societies in different ways. Various studies have established the nature of gendered inequalities within the accountancy profession. Accounting researchers highlight the experiences of women within male-dominant settings. Such emphasis of accounting studies of gender has highlighted both the exclusion of specific groups of female individuals within accounting firms as well as the exclusionary experiences of female accountants in business organisations within the context of globalisation (Haynes 2008; Kamla 2012; Kirkham & Loft 1993; Kornberger *et al* 2010; Wootton & Kemmerer 2000). Understanding of gender relations within the accountancy profession has been facilitated by theoretical perspectives from organization and gender theory and liberal feminist thought.

Little however is known about the ways in which accounting calculations, classifications and statements constitute and perpetuate gendered and sexualized ideologies. This paper responds to Kornberger, Carter and Ross-Smith (2010, p.790) and attempts to use studies of gender and sexuality to “connect yet unconnected theories with the politico-ethical realities that constitute and re-constitute organisations”. It explores the intertwining of discourses on accounting, gender and sexuality in an imperial context where masculinity was a site of imperial power for colonizing men. It examines the ways in which accounting instruments penetrated the discourse on Indian indentured labour (hereafter, IIL) to other British colonies between the early 19th to early 20th century. The administration of “Indian immigration, or the temporary movement of Indians into Colonies for trading purposes” (DO 35/5306 17th September 1852) defined a salient role for commensuration which accounting provided. The policy was initiated and informed by a determination to provide much needed cheap labour to distant plantation colonies in the immediate aftermath of slavery. It committed colonial governments and requisitioning colonial planters to considerable expenditure. To support this imperial intervention a range of numerical techniques were introduced to create knowledge that facilitated the implementation and the everyday workings of the project. One of the major concerns of the imperial/colonial authorities was “the expense of its [labour] introduction, the mode of reducing that expense – and of providing funds to exact it” (CO 167/263, 20th April 1846). This involved recruitment of imperial/colonial government agents who collected statistical and numerical data and implemented control systems both in India as well as in labour importing colonies. Collection of accounting data and implementation of accounting control systems formed part of empire’s attempt to quantify, commensurate, and standardise activities and processes relevant to the imperial project. These functions of accounting as techniques of cultural imperialism remain largely unresearched.

O'Regan (2010, p. 417) notes that for Foucault human "populations can be 'problematized' in ways that invite intervention". Testifying to complex hierarchical and multi-layered gendered ideologies that can be employed by empire in the management and control of the lives of men and women within the context of "governmentality" (Foucault 1991) "as a field of investigation" (Miller & Rose 1995) and "technologies of government" (Miller & Rose 1993), the paper illustrates the construction of an accounting knowledge of the workings of an imperial intervention in distant British colonies: British Guiana; Fiji; Mauritius; Trinidad and West Indies. It explores the ways in which "the biological traits of a population become relevant factors for economic management" (Foucault 1980, p. 172). In a context in which notions of both men and women are problematized the paper elucidates the manner in which a variety of control technologies are employed for governance and for efficiency and cost-saving purposes. Consistent with Foucault's (1980, p. 47) assertion that: "forms of rationalization become embedded in practices" (quoted in Dreyfus & Rainbow 1986 p, 133) it is suggested that accounting forms of rationalization were integral to not only knowing the workings of the IIL project but were also used as "justification for government" (Miller & Rose 1995, p. 591) and "to link actions and values" (Richardson 1987, p. 341) of imperial/colonial officials. This paper presents archival materials that also suggest a disciplinary emphasis was "incorporated into accounting practices" (Hopwood 1987, p. 20) through which punishments for poor performance were exercised.

A number of accounting scholars have examined accounting's ability to translate and control at a distance (Briers & Chua 2001; Miller 1991; Robson 1991 & 1992), and how "new calculative technologies create linkages with broader social discourses" (Jeacle 2003, p. 359). The current paper complements and extends these studies by demonstrating how as a mnemotechnical instrument of government accounting helped translate IIL policies into practical effect that enabled management and control of workers at a distance through its ability to generate commensurability (see Callon 1991; Miller & Rose 1993; Neu 2000a & b) and legitimize activities (see Broadbent & Laughlin 2003; Cooper 1980; Richardson 1987; Tinker *et al* 1982).

The current study makes, in the words of one of the reviewers of this journal: a "unique contribution to the accounting literature". It contributes to interdisciplinary, critical and postcolonial studies of accounting in various ways. As noted above gender studies in accounting tend to generally focus on the gendering practices of the accountancy profession (Anderson-Gough *et al* 2005; Dwyer & Roberts 2004; Fogarty *et al* 1998; Gallhofer *et al* 2011; Kirkham & Loft 1993; Kornberger *et al* 2010; Maupin & Lehman 1994). Special issues of key accounting journals also emphasise a similar focus (see for example, *Accounting, Auditing & Accountability Journal* 1992, Vol. 5, No. 3 and 2008, Vol. 21, No. 4; *Accounting, Organizations & Society* 1992, Vol. 17, No. 3/4). As highlighted by, for example, Banerjee (2003, p. 170): "gender was a politically salient aspect of colonialism" as well. The current paper seeks to complement these studies by providing a case study of British colonial gendering policies and practices relating to the relocation of labour within her colonies. In so doing, the paper extends gender study in accounting beyond its current focus on accountancy firms.

Accounting studies of gender highlight the ways in which female staffs are marginalised within the accountancy profession and business organisations through various normalising processes including dress codes, time regimes, client name and

mentoring (e.g. Anderson-Gough *et al* 2005; Kamla 2012; Konberger *et al* 2010). This paper complements and extends this focus by exploring the subjugation of both male as well as female workers within empire's patriarchal set-up. Through gendered structures and practices such as recruitment, agricultural tasks and sex-roles, empire's gendered relations were constituted and perpetuated. Accounting played a salient role in these imperial normalising processes. Accounting was implicated by its ability to make visible the gendering practices and gendered organisational realities for management and control of workers in the distant colonies across oceans (CO 384/106, 21st July 1875; CO 384/108, Annexure 2, 1875; BPP No. 61, 4th February 1848, Enclosure (A), No. 26).

Accounting examination of imperial projects from a gender perspective has thus far received little attention. In complementing previous studies that examine the capacity of accounting systems to provide data that facilitate processes of colonialism and imperialism (see for example, Bush & Maltby 2004; Davie 2000 & 2005; Johnson & Caygill 1971; Neu 2000 a&b; Neu & Heincke 2004; O'Regan 2010), this paper complements and extends these studies by focusing on imperial gender relations and colonial plantation micro-practices, including accounting measurements and statements. Scholars such as Davie (2007); Neu (2000a&b); Neu and Heincke (2004) and O'Regan (2004) examine the historiography of the imperial project and the employment of accounting in the subjugation of native peoples. The current postcolonial study adds to their analysis by emphasising the enrolment of accounting in female and male gendering of labour to further our understanding of accounting's role in imperial processes. Accounting information at first facilitated and made visible the demand for a male masculine labour force in the colonies. But as the indenture of labour from India progressed so did the need for more women to satisfy the sexual desires of male workers. Recruitment policies were accordingly revised in an effort to stabilize life on plantations. Notions of cost then became linked to the search for more "marriageable women" of "a respectable class" (Cd. 7745, 1915, p. 313/845) to board the ships in order to meet the 40 women to 100 men ratio. As the following quote indicates the search was for a specific class of women on the cheap: "young girl children do not count towards the percentage and as all ineffectives are costly to emigrate and to maintain on an estate, single women are now in more demand than a family including small girl children" (Cd. 7745, 1915, p. 315/847). Accounting information became implicated in colonial attempts to reduce women to sex roles and thus maintain naturalised heterosexuality on sugar plantations. Accounting was thus linked to a discourse of "deployment of sexuality" (Dreyfus & Rainbow 1986).

Accounting scholars have used studies on race and ethnicity to highlight the link between accounting and racist ideologies that inform institutional policy decisions (Annisette 2003 & 2000; Bakre 2005; Davie 2005; Hammond & Streeter 1994). Scholars such as Annisette and Bakre, for example, have introduced theoretical categories from race theory to examine professionalization projects in imperial colonial contexts; and Davie (2005) examines the link between accounting and "institutionalised inequalities in a society practising forceful racist exclusions" in a post-colonial context (p. 551). The current paper adds to these studies by locating an accounting study of ILL within a complex matrix of race, gender and sexuality. As a sexual contract the British colonial indenture of labour provides a unique site for exploring the use of accounting technologies within empire's racist ideologies that were not only exploitative and oppressive but were also hierarchically gendered and sexualized.

This paper engages with the above themes by focusing principally on two diverse groups of individuals who were instrumental in implementing, administering, controlling and challenging the colonial labour relocation project. They are: imperial/colonial authorities in England and in the colonies who implemented, regulated and managed the labour relocation initiative and the planters in the colonies who requisitioned for cheap labour. The next section provides some notes on gender, sexuality and the culture that articulated the historiography of empire's colonial project studied here. This is then followed by an examination of the ways in which Britain's policy on IIL was informed by empire's patriarchal ideologies and translated by calculative instruments such as accounting. Evidence is drawn from various archival sources. These include: Colonial Office and Commonwealth Relations Office correspondences held at the National Archives in London; correspondences from the Colonial Secretary's Office, Fiji; colonial ordinances, and legislative papers held at the National Archives in Suva, Fiji; India Office records held at the British Library, London; and British parliamentary papers. The final section contains a discussion and some concluding remarks on the key issues raised in this paper.

NOTES ON GENDER, SEXUALITY AND CULTURAL IMPERIALISM DURING IIL

Imperialism refers to the "practice, the theory, and the attitudes of a dominating metropolitan centre ruling a distant territory" (Said 1993, p. 8). Said distinguishes colonialism as "the implanting of settlements on distant territory". In imperialist projects marginalisation of both women and subordinate men are essential components of gender inequalities (Antoinette 1999; Bhattacharya 1996; Blunt 2002; Diptee 2000; Mohapatra 1995; Sikata 2003). The subordination of individuals, both men and women, is firmly embedded in notions of gender identity. Gender identity is not static rather it is firmly embedded in dynamic and intertwined relations of class, cultural, racial and ethnic structures and practices. In Butler's words: "gender is an identity tenuously constituted in time" (1990, p. 140). Conceptions of difference between men and women, and between like-sex individuals to this extent are consequential to the changing location of gender roles. In an imperial context a constructivist notion of gender roles is crucial to the construction of different forms of masculinities and femininities. In contradistinction to an essentialist view that naturalises how one should act, perform and behave, a social constructivist approach espouses a "shifting terrain of gender relations" to use Lewis's (2004, p. 257) phraseology. Furthermore, notions of gender identity and gender roles are "intimately intertwined with notions of sexuality" (Rahman & Jackson 2010, p. 5). The interrelationship between gender identity, gender roles and sexuality is crucial for the theorising of an imperial brand of masculinity and sexuality that marginalises and governs individuals on different levels of social classifications and inequalities. The link between accounting instruments and essentialized identities through such social categories of gender and sexuality in "colonial governmentality" (Kalpagam 2000; Scott 1995) is crucial for this paper.

In the nineteenth century at the height of colonial imperialism gendering of colonialism took shape on various levels. Britain was gendered in ways that

simultaneously emphasised moral, cultural and racial¹ superiority and imperial power as well as effeminized as the 'Mother Country'. The metaphor of mother signified care and protection. The imperial subjects (the colonized) were for imperial purposes effeminized, infantilized and constituted as primitives that needed protection and civilizing (Bhabha 1994; Burton 1999; Nandy 1988; Said 1993). The complexity of this representation and projection as "low cultures" is captured by Nandy (1988, p. 37-38): "It was part of this process that the colonies came to be seen as the abode of people childlike and innocent on the one hand, and devious effeminate and passive-aggressive on the other". More specifically, colonized males were gendered in ways that stressed their inferiority to the imperial (colonizing) masters but at the same time were framed as superior to the subjugated and marginalised females (Connell 1992). Masculinity in this respect is relational, differentiated and multidimensional (Nurse 2004). In Connell's words "different masculinities are constituted in relation to other masculinities and to femininities – through the structure of gender relations" (1992, p. 736). Located at the lowest rank of the hierarchy colonized females were represented through the lens of sexuality, reproduction and domesticity (Burton 1990). Similar to Fay's (1817/1925) description of Egyptian women colonised females indentured to the British colonies were also reduced to their sexual roles. In an imperial/colonial context gender and sexuality are not just classificatory categories they have the capacity to interrupt the very workings of imperial/colonial projects. As Burton (1999, p. 1) points out it was "through reference to sexuality and with an eye to maintaining a certain heterosexual cultural order that the experiments of colonial modernity were attempted". Also, as Foucault (1990a, p. 146) noted: "In the nineteenth century ... sexuality [became] the theme of political operations, economic interventions [...] and ideological campaigns for raising standards of morality and responsibility". In such contexts, cost calculations may become intertwined with discourses relating to the sexualisation of labour and the social and economic implications of a gendered and sexualized imperial agenda. This would especially be so in situations where there exists the twin problem of meeting specified labour requirements whilst at the same time pursuing an efficiency and cost-saving agenda as was the case with Britain's colonial project² studied here.

Indian immigration from British India to other British colonies has been inextricably linked with the sugar industry and the end of slavery in the early nineteenth

¹ The following quote from an influential eugenicist, Scarlieb (1911, p. 9) is telling: "Ours is a people which has been commissioned to carry the lamp of light and learning to the uttermost ends of the earth, and it will neither fail as long as it is worthy... That we may be worthy, it behoves us to perfect the spirit, mind and body of every man and every woman by our imperial race."

² The cultural depravity and inferiority of Indian men and women and the superiority of the imperial power is reflected in imperialism's cultural expressions of the ILL policy. The appointment of all-male British official agents mirrored empire's patriarchal regime. Under the Indian Government Emigration Act and Rules a protector of emigrants was appointed for each of the emigration depots: Calcutta and Madras. Assisted by medical inspectors of emigrants they ensured compliance with appropriate recruitment and dispatch regulations. The agent-general of immigration (or protector of immigration) ensured compliance in labour importing colonies. Emigration agents nominated by labour importing colonies resided at and maintained approved emigration depots in India. They ensured recruitment and dispatch of the right kind of labour as per planter requisitions (IOR L/PJ/6/6477 File 2077, 5th May 1903). On plantations managers responsible for the everyday management and control of workers ensured extraction of maximum labour from the Indians at minimum cost (for example, CO384/108 Minutes of Council No. 6 of 1876; C-1115, 1875; C-393, 1871). The position of indentured Indian men and women were pre-determined. They were to labour on distant plantations.

century. The end of slavery had a significant effect on Britain's post-emancipation sugar production and labour relocation policies in the colonies. The demand for agricultural workers was acute in the immediate aftermath of apprenticeship. British colonial documents indicated that "[w]hen the slaves were manumitted the freed men refused to work upon the plantations for less than one dollar a task. To save the sugar industry from ruin, immigration under indenture was inaugurated..." in 1842 (Cd. 5194, 20th August 1909, p. 135/697). Later in the late nineteenth century, Britain's policy on indirect rule and colonial governments' dire financial position also created an urgent demand for labour. A significant motivating impulse in this instant was also plantocracy's demand for abundant immigration and cheap labour.

From around 1871 Indians contracted for five years with a promise of a return passage on completion of a further five years of "industrial residence". A complex practice of gendering characterised and informed labour policies in the colonies where disparate values and beliefs were located. The character of this nineteenth century labour relocation initiative was a subject of much dispute throughout the indenture period. A significant feature was the manner in which men became the object of attention. The demand by planters was for "able-bodied men". Women were considered not able-bodied. A correspondence from planters with 40 signatures to Gomm, the Governor of Mauritius dated 20th April 1847 (BPP No. 61, 4 February 1848, Enclosure 1, No. 38) reflects the urgency and the demand for "men":

"...can your Excellency believe that the planters would ask for **men** whom they must pay, and feed, and clothe, and find houses, medical attendance and medicine, and wood and water, &c, &c, if they could do without them; or they would add one unnecessary shilling to their already surcharged expenses?" (*emphasis added*)

Humanitarians and abolition activists were concerned about "a revival of the slave trade" (G.C. Arbuthnot to J. Gladstone, Liverpool, 1838, February 23, quoted in Kale 1998, p.22). They also challenged the moral implications of the disproportionate sex ratio. Imperial authorities' response to this moral-economic dilemma is reflected in the plethora of ordinances and regulations governing the indenture of British Indians. Not only was the sex ratio legislated but notions of men and women were also defined: "that all males exceeding ten years of age in all immigration documents are considered "men", and all females exceeding ten years of age also considered "women" (CO 111/351, 20th June 1865). Sex thus became a matter of imperial control.

For empire the encounter of disparate interests, motives and power required common interpretation. Accounting provided a means to commensurate disparate values. Espeland (1998) describes the act of commensuration as a "pre-requisite for decision making". This is because commensuration as a "process of transforming different values or units into a common metric" can acquire different forms to mould disparate classifications and practices into meaningful categories (p. 10). Accounting classifications, computations and statements were amongst the social control tools that would come to feature prominently and help constitute part of the imperial and colonial governments' response to the labour shortage in the colonies. From the perspective of the imperial power accounting information can allow not only the making of "a domain of behaviour visible and amenable to intervention but also provide the

information upon which subsequent interventions can be based” (Neu and Heincke 2004, p. 182). Archival evidence suggests that as accounting classifications and calculations moulded colonial officials, their practices and indentured labourers into costed categories they became more commensurate and standardised for compliance, comparison, and cost efficiency. From the imperial/colonial authorities’ viewpoint employment of technologies of government such as accounting enabled translation of the policy into practice a knowable entity in distant British colonies. Accounting evaluation of the policy and practices in the form of correspondences; commissioned reports; and colonial acts, ordinances, and legislations featured as an integral programmatic character of imperial/colonial mentality. Drawing evidence from archival materials the next section focuses on the intertwining of accounting and imperial ideologies of gender and sexuality.

ACCOUNTING, GENDER AND SEXUALITY IN THE COLONIES

Unfamiliar with the minutiae details in the colonies the Imperial Government in London acknowledged that: “General reasoning [...] and views from a distance must be liable to modification from local knowledge” (CO 167/263, 14 May 1846). In the distant colonies the political vocabulary through which the IIL project was to be implemented included: “cost-saving” and its variant terms; “able-bodied men” and “sex ratio” as its central terms. Consequently, accounting instruments were linked to colonial discourses that tended to present images of men and women that were sharply polarised. Accounting was linked to discourses of: (i) able-bodied men; (ii) reconstructions of the notion of an able-bodied man; and, (iii) sex ratio. Accordingly, discussions in the following three sub-sections are devoted to the ways in which government was to be applied to these three issues.

Accounting and the demands for cheap ‘able-bodied men’

The IIL system was defined by multiple, complementary as well as conflicting values. Inherent in the system was gender inequality. Employers’ demand for young, physically fit “able-bodied” “effective men” of “better class” at first denied Indian women equal opportunity to emigrate as indentured labourers. This is because women were not considered able-bodied. The assumption behind the IIL policy was the availability of cheap male labour in abundance for the economic development of the sugar colonies. In this respect, from the planters’ perspective cost-saving strategies were salient to its success. Operation of the system was defined by Indian Government Acts, colonial labour ordinances, and the Imperial Passengers’ Act. Abolitionists’ and humanitarian claims about abuse, excessive work, and inhumane treatment of workers at the depots, on board the ships and on plantations made compliance imperative. Accounting provided a means to appropriate empire’s multiple interests. To do so indenture activities had to be classified, costed and translatable. For successful translatability between accounting and the IIL project that accounting aimed to instrumentalize a functional basis for aggregation was utilized. This was based on the principal activities: recruitment; embarkation; and, passage (hereafter, REP). In order to classify and cost these activities imperial authorities had to render their activities and processes commensurable. In this imperial context commensurability began with REP cost classifications and measurements that integrated recruitment from various

presidencies; housing, feeding, clothing and medical examination at nominated depots; and, shipment³ to distant colonies. From an inventory of account books including cash books, journals and ledgers 'statements of expenditure on account of emigration' were prepared at the emigration agencies in India and audited by the Comptroller General. An extract from such a statement is presented below as Figure 1 as an illustration. These statements list broad categories of 'heads of expenditure' which include the following: agent and establishment; office charges; depot expenses; travelling charges; ration; hospital charges; emigrants outfits; advances to interpreters. As shown in Figure 1 under these heads of expenditure are listed detailed classifications of activities. In this way, accounting as a technology of government made possible the bringing together of a wide range of REP activities within a single framework.

[INSERT FIGURE 1]

The REP activities to which government was to be applied were rendered into financial statements and transmitted to the Imperial Government in London and to the Colonial Governments in the colonies (CO 384/120, Annual Report, Emigration Agent, Trinidad, 28th March 1878; CSO Manuscript no. 932/88, correspondence from the Comptroller General, Treasury, Calcutta to the Emigration Agent for Fiji, 16th June 1886). Such statements, containing detailed classifications of disbursements within broader headings, enabled the pertinent features of the REP process to be presented to the Colonial Governments and requisitioning colonial planters. Such statements as in Fig. 1 enabled data on REP activities to be combined, compared and mobilised for government. That is, based on such 'combinable, comparable and mobilisable' accounting data the IIL project was translated into an "object of possible knowledge, calculation and possible intervention" (Miller & Rose 1993, p. 86). These accounting data also legitimised the REP activities by linking them to the cultural values of the Imperial Government in London.

A significant role behind this accounting form of commensuration was to assess the particular kinds of labour requisitioned by the planters and thereby apportion costs accordingly between planters and colonial government accounts. There was a strong belief, as the statement by the Emigration Agent for British Guiana, Natal, Nevis and St. Vincent indicates, that the men recruited and dispatched "may be regarded as a well selected lot, and probably above the average of the bulk of the native labouring classes, and that more suitable men could not be secured even by offering higher rates" (CO 384/106, 21st July 1875, p. 6). Much effort was made to satisfy planters' demand for a particular kind of men for their share of the introduction costs. For example, as the following statement from the same Emigration Agent

³ The Report of the Committee appointed to enquire into all the expenses of the Emigration Agencies in India contains some illustrative examples of how costs were moulded into categorised totals. For instance: "...during the following season 1872-73, the recruiting charges were increased by a sum of £785 paid on account of the emigrants who embarked in the *Indus*, which vessel unfortunately was lost at sea, thereby increasing the average cost of the 5,309 ½ statute adults who arrived safely, as the expenses connected with the passengers per *Indus* are, included in the general expenditure of the Season" (CO 384/106, 8th September 1875).

illustrates: “Brahmins are objected to in Demerara, and in future, will be carefully excluded”⁴.

[INSERT FIGURE 2 ABOUT HERE]

In labour importing colonies introduction costs were aggregated and captured in an immigration fund account to be apportioned between the colonial governments and requisitioning planters. Figure 2 above provides an illustration. The immigration fund account shows the ways in which costs of importing labour from India were shared between the requisitioning planters and the colonial governments. In this illustration the planters’ share of the total costs including bounties was \$335,304.16 and the colonial governments’ share was calculated as \$167,652.08. These amounted to two thirds and one third payable by planters and the colonial governments, respectively. In this way, accounting made the workings of the search for able-bodied men knowable to the imperial/colonial authorities as well as to labour requisitioning planters.

In an imperial economic-political environment where multiple agendas were at play accounting calculations also became a site for evaluation and reconstitution for colonial/imperial officials. They became a rationalization for compliance as well. Colonial authorities from the West Indies, for instance, complained that the Indian Emigration regulations unnecessarily increased recruiting and transportation expenses: “...the existing Indian Emigration regulations unnecessarily increase the expense of recruitment and transporting emigrants”. The response of the Officiating Secretary to the Government of Bengal Judicial Department, to the Protector of Emigrants in Calcutta dated the 13th of June 1875 in file CO384/106 contains a good illustration of how accounting was caught up in such a way. His response explicitly linked accounting to compliance within the regulations put in place to protect the Indian workers:

“... it should be pointed out to the Agents that the expenses attending the medical examination, &c., of emigrants at the time of recruitment, and the efficient surveys of emigrant ships, their proper provisioning, equipment, accommodation and space arrangements as provided for under existing regulations, cannot so far as His Honor is aware, be considered as unnecessary” (p.2).

⁴ Brahmins/Brahmans are members of the highest caste in Hinduism. They have prestige-laden roles as the priestly and learned class, who have spiritual and scholarly functions in society (Beteille, 1969; Hutton, 1946; Sengupta, 1979). Although their “traditional occupation ...is the teaching and interpretation of the scriptures” “only a minority of Brahams actually work as priests” (Hutton 1946, p. 89; and Quigley 1994, p.28, respectively). Multiple interrelated explanations may be inferred from the statement as quoted in the text here in this paper: That the Brahmins/Brahams recruited to the plantations may not have been “well selected” to meet the planters’ requirements. That the Brahams/Brahims may have been more challenging to deal with given their socio-intellectual background. Given the social, religious and intellectual status of Brahims/Brahams in Hinduism in India it is also possible some may have refused work allocated to them based on their belief in traditional occupational restrictions and fear of losing their caste.

He also pointed out that the expenses provided for under the regulations were designed to improve the system. They were there to either “remedy or obviate” “alleged defects” in the recruitment and transportation processes:

“and that it should be borne in mind that many, if not most, of the detailed provisions, which have, from time to time, been introduced into those regulations.... were originally brought in, as the result of representations or suggestions from one or more of the Colonial authorities themselves, calling attention to alleged defects which it was considered necessary to obviate or remedy” (p. 2).

In so doing, accounting classifications and calculations also helped make visible empire’s response to the critique of the system that appropriate safeguards were put in place to protect the well-being of the Indian workers in accordance with legislated/ordinanced requirements. In this way, through accounting disparate imperial activities became commensurate as total costs. “Accounting discourse”, in this instance, can be interpreted as, in Hopwood’s (1987, p. 208) words: “articulate[ing] a normalising logic that concerns itself with the achievement of what is seen to be accounting and organisational improvement”. Furthermore, as indenture activities were moulded into these costed categories they also became a standard template to be replicated by all labour receiving British colonies. This enabled the construction of, for example, a “statement comparing the expenditure of several Emigration agencies” the purpose of which was “to show how economy has been observed in the controllable expenditure in India” (CSO manuscript no. 932/88, 16th June 1886).

Accounting as a measure of value constructed commensurability at another level in the form of a unit cost and an average cost. Another process of transforming empire’s interests in the colonies in quantitative terms was to calculate the introduction cost per adult male. The Depot Medical Officer at Port Louis in his ‘Report on the Immigration Depot for 1875’, Annexure 2 (CO 384/108), for example, shows the names and numbers of the vessels departing Calcutta and Madras and the dates of arrival. The supplement also shows the “rates of passage money per statute adult”. To this information was added the average cost of recruitment to calculate the:

“Total cost of introduction per **male** adult including recruiting expenses.” (CO 384/108, Annexure 2, p. 20. *Emphasis added*)

The complex and ambiguous imperial activities relating to REP to the colonies were thus captured in the “average cost” of importing statute male adults from Calcutta and Madras. In an imperial context where the emphasis was on cost-cutting the average cost per male was source for much scrutiny, analyses and reconsideration of previous decisions. For example, planters in Mauritius: “...complained of the enormous sums expended in immigration, and pointed out as a means of reduction of this expense, and introduction of men from Madras as a nearer port of India” (BPP No. 61, 4th February 1848, Enclosure (A), No. 26). They also became a standard for comparison and for highlighting variances:

“...how excessive were these charges in the season 1871-1872...the sum of \$1,266.49 was expended in the repairs of Bungalows, and is included in the general charges of the season, but even deducting this amount from the aggregate, and taking into consideration that only 1,874 ½ adults arrived during that season, still the average rate must be regarded as exceptionally high.”

Emphasis was also on analysis of average costs over a period of time where calculated variances were explained. As the following quote from the report of the committee appointed by the Court of Policy of British Guiana shows (CO 384/106, 8th September 1875, p. 1): “That it will be observed that the average cost of an immigrant during these five seasons previously to his landing in Demerara was \$21.25, but the last of the 5 seasons (viz: 1873-1874) that cost was only \$19.39, upwards of one-half of this amount being composed of recruiting charges”. Average costs were also important sources for highlighting search for possible funding to supplement potential adverse variances. As a correspondence from the Emigration Agent for Trinidad in Calcutta to the Acting Colonial Secretary dated 28th July 1875, (CO384/107) states:

“...it is quite evident that if the coolies cost from £5.15 to £5.10 to collect, feed, equip and embark including the cost of the establishment that ... drafts at the rate of about £4.14 per statue adult would be totally inadequate unless supplemented by other funds.”

Average unit costs also became a means for identifying cost minimization strategies and possible sources of funding the importation of Indian able-bodied men. These included: savings in return ships, agents salary and halting the business of the agency. In contrast, in labour importing colonies cost minimization strategies took a different form. There, the notion of an able-bodied man was reconstructed as a strategy for minimizing costs. By reconstructing men as not able-bodied accounting was to be instrumental in introducing financial punishments seemingly intended to assist in changing the behaviour of the workers and habituate them to the agricultural task activities on sugar plantations. These are discussed next.

Accounting and the re-construction of “able-bodied men”

Efficiency and cost-saving ambitions were facilitated by discourses that constructed a particular image of Indian men. The ideology of cost-saving was particularly aggressive in the distant labour importing colonies where a wealth of information was produced and collected that contributed to the understanding and use of accounting technologies. An immediate impact and a significant feature of this regime was the construction of multiple classifications of Indian men. On one level, “the classification of labourers according to their physique as ‘able-bodied’, ‘three-quarter task labourers’ and ‘half-task labourers’” were ordianced (Cd 7745, 1915, p. 252/784). From these the notion of an “average man” was constructed: “a man who

would do one-sixth of the work performed by three able-bodied men in their third and fourth year and by three able-bodied men in their first year who knew how to set about their work and to use their tools with reasonable skill” (p. 251/783). One of the cost-saving measures adopted was to re-indenture able-bodied and average men. Re-indenturing the so-classified men meant avoiding relatively expensive introduction costs. The ubiquity of unit cost was also obvious in this instance. For example, mortality tables were prepared that showed the nationality of those under indenture (Indians, Chinese and Africans); population; deaths; and mortality in every 1,000 for each of the nationalities. The analysis of the mortality based on “five years of service on introduction” enabled calculation of indenture fee payable by planters if the immigrants re-indentured (CO 384/106, p. 5). The Annual Report for 1874 submitted by James Crosby, Immigration Agent-General for British Guiana, for instance, contains the following information relating to “[t]he Indian Immigrants re-indentured to Estates during the year” (CO 384/106, p. 6):

[INSERT FIGURE 3 ABOUT HERE]

On another level, and in contradistinction to the ordinance classifications, male workers on colonial plantations were also re-constructed as effeminate, deviant, individuals unable to complete the set tasks. Some of the adjectives used in colonial documents include: “lazy”, “do-nothings”; “unsteady”; “useless”; and of “vagrant habits”. It would seem that such re-constructions rationalized payment of low wages. Colonial files are replete with complaints about poor wages; excessive work; and the general punitive nature of the working conditions. From the planters’ perspective Indian men were the cause of the “fatal turn to ...hopes and expectations which has ever since been pregnant with evil.” (BPP No. 61, 4th February 1848, Enclosure 1, No. 38, p. 122). And if Indian men “were really doing the work they came to do here purposely to do, the cost of immigration would have nearly ceased” (p. 121). Such a re-construction of Indian men appears to have also provided a means for rationalizing abuse and punishments for absences, sickness and incomplete tasks. To legitimise their actions planters suggested changes to the quarterly return and the adoption of a simple form “adding columns for desertion, absence, and sickness” (p. 124). The nature of the punitive measures is also reflected in reports submitted by Protector of Immigrants. From these an alternative application of accounting can be gleaned from an examination of the practices that the indentured were subjected to. The 1875 Report of the Acting Protector of Immigrants for Mauritius contains a good example. It contains the returns for the half-year ended 31st December 1874, prepared from data obtained from the planters’ records showing the payments made to labourers as well as deductions made for sickness and absences. An extract highlighting these payments and deductions made by the planters is presented as Figure 4 below.

[INSERT FIGURE 4 ABOUT HERE]

Another cost-minimizing strategy adopted by planters was to reconstitute Indian workers as “wasted labour” and thus stop wages due to them. “The Report of the Commissioners appointed to enquire into the treatment of immigrants in British Guiana” (BPP 1871, Vol xx, p. 112) provides a glimpse of how these stoppages were accounted for:

"[...] the stoppages were, till recently, very regularly entered. There were entries of "stopped temp", which of course indicated deferred payments, and of "stopped perm" which covered stoppages proper. An account-book as between manager and overseer was produced, in which "amounts deferred" was a regular entry; sums varying from £8 to \$34 appeared to have been stopped, either temporarily or permanently, in each week of June and July last [...]"

The report then elaborates on the disciplinary nature of the calculations:

"Stoppages on account of ...insubordination, and other reasons connected with discipline; for neglect of duty, as for instance, of a cow-minders wages for allowing the cow to stray; all of them illegal, were noticed in the pay list, or proved upon investigation."

Accounting calculations helped reflect the nature of these stoppages categorised as "single cuts" and "double cuts" to wages (Annual Report, Protector for Mauritius 1900; C-1115, 6th February 1875, p. 95; CO 384/108, Appendix No. 6, 29th February 1876, p. 14; Mauritius Ordinance 22 of 1847; CO 167/263, Mauritius Legislative Council Sitting, 5th May, 1845). As imperial agents it was the responsibility of the Inspectors of Immigrants in the colonies to prepare a summary of the statements showing the amount of deductions made and submitted as part of the Protector of Immigrant's Report. The 1875 Report of the Protector of Immigrants for Mauritius contains such a statement showing: "the number of labourers on the sugar estates, the amount of wages paid and the deductions in each District" (CO 384/108, Appendix No. 6 to Minutes of Council No. 6 of 1876, 29th February 1876, p. 14). The statement is reproduced below as Figure 5 as an illustration.

[INSERT FIGURE 5 ABOUT HERE]

In this example, accounting calculations mediated as a disciplinary technology of government. As Foucault (1979, p. 105) stated in another context:

"... exact relations are required between the nature of the offence and the nature of the punishment [...] he who has been lazy must be sentenced to hard labour" .

In the case studied here accounting quantified and linked the financial 'nature of punishment' to the respective 'offences'. Thus highlighting the discipline embedded in the routine accounting practices. From a total amount of \$1,542,649.22 payable to the workers the sum of \$321,214.29 was deducted as single-cut and double-cut punishments. These deductions made up 20.82% of the total wages payable.

Judgement was therefore exercised through single and double cuts for poor performance. Judgement was to be normalising. But these aggregate measurements were equivocal. From the perspective of planters they “indicate[d] the existence of a great volume of wasted labour, or at least of labour lost to the legitimate employer” and that the workers were deviant malingers (Cd 5194, 2nd February 1906, p. 147/709). Accounting functioned, in this instance, as a technology of government to “observe, monitor, shape and control the behaviour of individuals” (Gordon 1991, p. 3) within an imperial socio-economic setting. Through accounting decisions and judgements about performance were translated into a calculative expertise. In such calculative manner, as Miller and Rose (1993, p. 94) would put it: “The labouring subject came into view as an object of knowledge and a target of intervention, as an individual to be assessed, evaluated and differentiated from others, to be governed in terms of individual differences”. In the context of vast wages-related complaints and expressions of concern (C-393, 1871, Appendices G & I; Cd. 5193, 5th May 1909, # 2463; Cd. 7744, 1915, app. 10, p.134) colonial attempts to use accounting for single and double cuts to wages “to encourage changed habits and custom” (O’Regan 2010) of Indian men can also be interpreted as indicating the punitive nature of the colonial policy. Seen in these terms, accounting did not only help appropriate the views of colonial planters in terms of lost labour, accounting calculations of single and double cuts to wages and their presentations also measured the harsh and coercive nature of the system. In this respect, accounting can also be seen to appropriate views of the humanitarians and abolition activists as well.

Thus was the focus on men in the colonies. The emphasis on men paradoxically shifted focus on women and their labour. Carrabine (1992. P. 24) notes that: “Everyday as women [one is] confronted with the relationship between [her] sexuality and social policy”. Cost calculations as accounting explanations may also be linked to discourses of deployment of sexuality more generally and to sexual desires of men more specifically. Accounting data were likewise linked to discourses of proportion of women recruits and the social implications of gender imbalance of the workforce on sugar plantations. These are discussed next.

Accounting, sex ratio and subjugated sexualities

In an imperial/colonial context where cost-saving strategies were pursued with assertiveness there was much emphasis on recruiting “effective” individuals who were not “costly” to the general revenue of colonial governments and to planters dependent upon ILL. As a consequence of the planters demand for able-bodied and average men an unchanging feature of ILL was the relatively low proportion of adult women to adult men on plantations. The views of abolition activists, humanitarians, planters and colonial authorities were varied. As a consequence of the disparate views on the disproportionate sex ratio the discourse about sexuality was re-cast. The imperial authorities intervened and responded by legislating the proportion of females to be recruited per shipment. During the ILL period the requirements of imperial intervention varied between 25-50 women to every hundred men per shipment. By 1871 in light of the growing challenges to the system imperial authorities assumed that changing the ratio to 40 females for every 100 males was a viable policy. This became a standard statutory requirement. How the Colonial Office came to this ratio is not clear. It nonetheless marked the moment when the ‘women question’ and the concomitant

sexual crisis more visibly entered the colonial landscape of the IIL policy. The Imperial Government's concern about cost and the class of women was explicitly articulated (CO 391/55, 2nd December 1868):

"It is possible that the change of system may be attended at the outset with some additional cost but the incurred expenses may be expected to be more than compensated for by the improved character of the emigration. Without requiring rigid adherence to the proportions of 40 to 100 – or whatever may be the numbers fixed for the time – neither more or less."

In an imperial mindset of naturalised heterosexual relations the solution to empire's 'men problem' was women. That is, colonised men's sexual satisfaction was located in subjugated women's bodies. The ideologies informing the sexual division of labour on plantations and the natural expectation for women to satisfy subjugated men's sexual desires is highlighted by statements such as the following (CO 384/106, 5th May 1875, 7):

"The disproportion of the sexes still remains painfully great, and it would be the cause of a much greater amount of happiness and contentment to the Immigration population if a larger proportionate number of Female Immigrants could be introduced into the Colony..." (capitals in original).

The sexualisation of women's role is more graphically illustrated in the extract below from the Immigration Agent General's report in British Guiana (CO 384/106, 19th December 1874, p. 4):

"The disproportion of the sexes is ... very great, and it would be a great boon to the **male** Indian immigrants if a large number of **female** immigrants could be introduced into the Colony.." (*emphasis added*).

"Women" not only "cook[ed] for their husbands on return from the field 10 ½ hours a day" (Cd 7745, p, 250/782). Their shortage on plantations also defined a very particular role: as a stabilizing factor. As a consequence of the pressure from humanitarians and Anti-slavery movement in Britain, government discourse not only increasingly referred to "the disproportion of the sexes" but also to its social effects. In British Guiana the disproportionate sex ratio was seen as the main cause for "wife murders", and it was argued that increasing female recruits "would be a great boon to the male Indian immigrants" (CO 384/106 Report No. 3,539, p. 4). In Fiji the particularly high suicide rate, increased cases of venereal disease amongst the Indians and high infant mortality rate were attributed to the asymmetrical adult females to men ratio (IOR L/PJ/6/706 Minute paper 130/5 Letter no. 587, 16th January 1905 & No. 108, 15th November 1904; Cd 7745 of 1915; Fiji LCP 54 of 1916). In Mauritius the Royal Commissioners highlighted in their 1875 Report that the disparities in female immigrants made polyandry acceptable which sometimes led to murders. The

shortage of females clearly resulted in moral degradation in the colonies. The Acting Protector of Immigrants in his Report for 1875 was also concerned about the lack of “any discretionary power” “to confirm the marriages of very young girls .. only 9 years of age ..” (CO 384/108, Appendix No. 6 to Minutes of Council No. 6 of 1876, p. 4). McNeill and Lal (Cd. 7745, 1915) in the general remarks of their Report to the Indian Government give a further insight to an essentialist notion of gender and sexuality. Not only did the demand for single women increase because “young girl children” were not counted towards the female quota, but counting children as children made families with “small girl children” less desirable recruits for sugar plantations in the colonies (p. 315). Such were, in Foucault’s (1990b, p. 43) words: “The demands of sexual austerity expressed in imperial times ...”

In a cost-cutting environment where there was a high concentration of and a greater demand for able-bodied and average men women too were variously constructed. Multiple classifications of women were products of a thinking “that a woman who is not occupied otherwise than in cooking her husband’s food is more likely to get into mischief” (Cd. 7745, 1915, p. 313/845). In this imperial multi-layered masculine environment women were variously classified as, *inter alia*: of “notoriously lax morals”; “prostitutes”; “shamelessly immoral”; “loyal to irregular union”; “ineffectives”; and “disreputable”. In their report McNeill and Lal state that: “There is no doubt that the morality of an estate population compares unfavourably with that of an Indian village, and that the trouble originates in the class of women who emigrate” (p. 319/851). The imperial aim to this extent was to not only induce “marriageable women” to emigrate but to “induce more women of a respectable class to emigrate” (p. 313/845). From the planters’ perspective whose dominant culture was to save costs with little consideration for wider social wellbeing the ‘women question’ had unwelcome economic consequences. These complex set of conditions were captured in accounting measurements and discourse.

To meet the required sex ratio meant increase in REP costs. With their increased statutory demand women migrants became more expensive to recruit as extra rates had to be paid for recruiting “qualified female emigrants”. Additional costs for clothing such as petticoats & sarees for girls and women were also to be incurred. Furthermore, there were “detention”, “demurrage” and “under shipment” costs to consider as well, as the following quote from the Imperial Government in London indicates (CO 319/55, 2nd December 1868):

“[...] it is pointed out that the want of women is liable to cause detention of emigrants in the Depots for weeks together, at a considerable cost, and either demurrage or of under shipments in the vessels chartered at still heavier cost, it is clear that it would be advantageous to offer some additional premium to recruiters for obtaining duly qualified female emigrants [...]”

On the one hand, this increase in REP costs provided colonial authorities with a technique for meeting legislated requirements. Whilst on the other hand, this meant an increase in the introduction costs. In view of that, the share of costs payable by colonial planters and colonial governments accordingly augmented. An immediate impact was to propagate analysis of the imperial intervention based on notions of

equity. A Special Committee “appointed to consider matters relating to” “[T]he labour question in Trinidad”, for example, produced its report on 2nd February 1906 which illustrates the concern for the “more costly” intervention (Cd. 5194). Under the heading entitled: “Contribution by General Revenue”, the Committee reported:

“..that equity demands recognition of the fact that immigration has been modified and made more costly by public considerations with respect to the introduction of women and other ineffectives. Since 1860, when a third was fixed upon as a suitable contribution from public revenue; since 1873 and 1888 when the subject was reconsidered; circumstances have materially altered” (p. 150/712)

Colonial authorities’ search was for strategies that met the legislated ratio while simultaneously reducing the concomitant costs of introducing effective women. Accounting made possible the constitution of a ‘calculable’ and ‘governable’ woman (Miller & O’Leary 1994; Miller & Rose 1993). A possible solution to the twin problem was to consider the treatment of surplus and deficient number of females recruited in a particular season. The following quote from the Emigration Agent for British Guiana provides an insight: “the expenses would be considerably reduced in unfavourable seasons ... When women are less willing to emigrate, if the surplus of previous seasons were allowed as a set-off to any deficiency in the current season” (CO 384/106, Correspondence No. 1,121, 21st July, 1875, p. 6).

A further answer to the twin problem was to reside in the question: what constituted a woman? We are also told on the same page in the Report referred to immediately above that: “Formerly two girls counted as a woman, and if this rule were reverted to, the cost of Emigration would be proportionately lessened.” Based on these considerations the cost of emigration would have been “lessened” as a result of discourses that re-constructed the notion of an Indian woman. That is, the quota for relatively expensive adult females would have been met by girls of less than ten years of age who were relatively cheaper to recruit. In so doing, a very specific formation of family recruitment was propagated: “If young girls count towards the percentage a married couple with two or more girl children will be very desirable recruits” (Cd. 7745, 1915, p, 315/847). To this extent, the attempt to avoid costs and at the same time meet the sex ratio can be interpreted as unmaking boundaries between “girl children” and an adult female and, thereby, enable translation of an abstract imperial sex ratio policy into practical effect.

Whilst the colonial authorities problematized women in a manner that emphasised costs, humanitarians and abolition activists in contradistinction emphasised incommensurability that qualified a particular kind of relationship and recruitment. For example, in the early 20th century Miss Garnham’s Report published in both the Fiji Medical Report as well as in the Fiji Legislative Council Paper No. 54 of 1916 highlights the social implications of cost-cutting strategies adopted by colonial officials and planters. She reported: “To bring out married couples simply because they were married was not in the scheme at all; it would have meant greater expenditure in introducing the people into the colony – and so apparently the cheaper method was followed.” She was told that “the colony could never meet the expenditure involved in....bringing more women”. According to an independent enquiry for Fiji

conducted by Andrew and Pearson (1916, p. 26) the disproportionate ratio was not “accidental”: “Rather, it [was] an integral factor in the system itself, which, apart from this paucity of women, could not be run at the high profits required by the employers”. The Report indicates that the planters responded to suggestions for reforms: “with the words ‘impossible’. The expense, they declared, would be prohibitive.” As a result of such insistence the disproportionate sex ratio persisted to the end when the termination of the system was declared in 1917. In this respect, it can be assumed that accounting commensuration violated humanitarian and abolitionist understanding of the workings of IIL and its social implications. As Espeland (1998, p. xiii) states: “the assumption that disparate values and impacts can be made commensurate is one that may distort the stakes of a decision for different groups”.

CONCLUDING DISCUSSION

In this paper imperialism is viewed as an “idea culturally constructed as being masculine” (Formes 1995, p. 636) and gender is located as “a relational dimension of colonialism” (Haggis 1990, p. 13). Government-regulated indenture of labour from the Indian sub-continent to other British colonies in the South Pacific, Indian Ocean and the Caribbean was an imperial masculine initiative in response to colonial governments’ social and financial considerations and to their demands for a free labour force. It was a sexual contract that invested in various technologies of government including accounting. An urgent need for cheap labour influenced the intersection of accounting and imperial ideas of gender and sexuality. Using the notion of governmentality (Foucault 1991) “as a field of investigation” (Miller & Rose 1995) this paper has attempted to demonstrate the manner in which accounting instruments as technologies of government can facilitate government efforts to translate its abstract policies into effect at distant locations (Neu 2000; Neu & Heincke 2004; O’Regan 2010). Imperial/colonial accounting data became implicated and were intertwined with imperial, humanitarian and abolitionist discourses of “able-bodied men”; “disproportionate sex ratio” and “cost-saving”. Accounting’s ability to commensurate disparate values provided conduits through which these discourses could be mediated.

Imperial/colonial authorities employed a dominant imperial culture of patriarchy that marginalised not only indentured Indian women but also subjugated men by reconstructing their identities. Gender roles can be nuanced and can acquire multiple forms in different socio-economic and political settings. Barriteau (1998, p. 189) notes that both “...women and men experience relations of gender although they experience these from radically different positions of personal, social, economic, and political power”. In this study, imperial/colonial interventions within a cost-cutting environment resulted from an active and conscious gendering and sexualizing that variously constituted subjugated men and women. For example, discourse of masculinity constituted a normative man and discourse of sexuality constituted a normative woman. Through the deployment of masculinity and sexuality imperial power was able to assert control over a man and a woman’s body, respectively. Preference for “able-bodied”/“average” men and “marriageable women” of a “respectable class” resulted in a discourse of accounting instrumentalities. This involved the emergence of new procedures of calculations, documentations and presentations of financial information. Accounting functioned as a technology of government providing a way of organising

REP activities to produce data that was 'mobile, combinable, and comparable' (Miller & Rose 1993) to help "administer and support Britain's colonial empire" (Neu 2000, p. 170) more generally, and the colonial IIL project more particularly.

The IIL project to this extent was a site that translated non-financial discourses and imperial agenda into accounting classifications and measurements. Empire's power and culture was dispersed in the colonies, disseminated and integrated through *inter alia* processes of classification, documentation and valuation. Accounting provided usable information for "imperial powers to assist in the cultural subordination" (O'Regan 2010 p, 428) of Indian men and women by combining and condensing large volumes of data through accounting's ability to commensurate "at several levels of analysis" (Espeland 1998, p. 25). Accounting thus provided a bridge that linked imperial cultural values to REP and plantation activities. In codifying colonial activities and linking them to imperial cultural values accounting became a "legitimizing institution" and "a means of sustaining" (Richardson 1987; Cooper 1980) the British IIL scheme. Accounting instruments as technologies of government also functioned as "disciplinary techniques for working upon individual capacities" with the aim of "reconstructing individual behaviours" (Scott 1995, p. 202). In so doing, accounting succeeded in producing "a new power of judgement" (Hoskin & Macve 1986, p. 106) and a legitimized disciplinary knowledge of Indian indentured workers.

Future accounting research on female and male gendering might consider issues highlighted in this study in contemporary settings in several ways. For example, the discourse on efficiency and cost-cutting examined here echoes present-day discourse on government austerity programmes/measures. The analysis provided in the current paper intimates at how abstract government austerity programmes/measures are made commensurable in quantitative terms and how these may help provide insight to present-day practices of gender inequality and deployment of sexuality. In addition, the discourse on sex-ratio and gender imbalance also echo contemporary concerns about, for example, China's "one-child" policy and sex-ratio imbalance. Fong (2015), for instance, suggests that the policy has shaped the answers to "questions such as who to marry, what jobs to choose, how to buy a place to live or how to have a comfortable old age" because amongst other things China's "bachelor surplus has buoyed the country's real estate market..."(35). Such present-day settings provide an opportunity for an accounting examination of the social, economic and political consequences of policies shaped by gender preferences. Furthermore, an issue discussed in the paper that is also of contemporary relevance is that of immigration. The current accounting study highlights the gendered immigration policy that was adopted by empire to relocate labour to its colonies. In present-day context Foerster (2015), for example, "traces the particular ways that Germany's immigration history has been marked with gendered concerns, from its earliest policy on guest workers to its more recent commitment to promoting integration among newcomers" (53). Such findings provide a fertile ground for an accounting interrogation of gendered control of immigration. Cooper (1980, 164) suggests that "[a]ccounting may be viewed as a means of sustaining and legitimizing the current social, economic and political arrangements". Tinker *et al* (1982) demonstrate how different methods of "repression and exploitation" can "manifest" in accounting calculations and statements. In engaging with such literature in social science future research might focus on how contemporary settings influence the usage of calculative techniques of government to enact and/or reinforce contemporary relations of gender and notions of sexuality. Questions that may be asked include: How are present-day practices of

gender inequality and deployment of sexuality made commensurable in quantitative terms? What roles can or do accounting discourses and techniques play in the governance of contemporary gendered/gendering and sexualized/sexualizing processes? What are the legitimizing involvements of accounting calculations, statements and explanations in the construction of knowledge that enables powerful groups in society translate abstract policies into practical effect and thus render gendered and sexualized individuals knowable and controllable?

In conclusion, I suggest further examination of the manner in which abstract forms of gender inequalities and sexualities are translated and mediated through calculative technologies such as accounting into everyday practices, and thereby extend the debate on the social enrolment, the constitutive nature and the legitimizing involvement of accounting.

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Planters share of the expenditure
of \$425,056.24 - - - \$283,370.83.

Planters share of \$77,900 -
paid for counties - - - 51,933.33.

Total. \$ 335,304.16.

Colonies share of the
expenditure of \$425,056.24 - - \$141,685.44.

Colonies share of \$77,900
paid for counties - - - 25,966.67.

Total \$167,652.08.

Figure 2: An example of immigration fund account

Source: CO 111/391 Enclosure No. 2

	Indian Immigrants	Terms of Service
In Demerara ...	24 at 120 Dollars = 2,880 Dollars...	For 5 Years' Service
In Essequibo ...	9 at 120 Dollars = 1,680 " ...	For 5 Years' Service

Figure 3: An example of table showing rates for re-indentured labour

	\$
Payments to New Immigrants	163,086.83
“..... Old do	826,598.43
“.....Others	<u>102,090.09</u>
Total payments to labourers	<u>1,091,775.35</u>
Deductions for sickness, imprisonment & permissions	98,194.93
Deductions for illegal absence	<u>234,497.76</u>
Total deductions from labourers	<u>332,692.69</u>

Figure 4: An example of statement showing payments to and deductions from labourers

Source: CO384/108 Appendix No. 6 to Minutes of Council No. 6 of 1876

DISTRICTS	Payments from Sirdars and Labourers	Deductions from Sirdars and Labourers	
		Sickness &c (single cut)	Illegal Absence (double cut)
	\$	\$	\$
Pamplemousses	137,268.49	10,745.74	18,955.50
Riviere du Rempart	115,331.24	9,815.49	19,656.96
Flacq	277,511.81	19,897.75	55,304.00
Grand Port	214,196.43	15,500.86	40,602.87
Savanne	175,378.93	11,049.26	37,896.04
Black River	65,427.27	7,392.44	13,332.17
Plaines Wilhems	128,319.60	8,748.41	24,439.23
Moka	108,001.16	8,838.75	19,038.82
Total	1,221,434.93	91,988.70	229,225.59

Figure 5: An example of single cut & double cut deductions in Mauritius

Source: CO384/108 Appendix No. 6 to Minutes of Council No. 6 of 1876