

Tyson T, Oldroyd D.

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# **Accounting for slavery during the Enlightenment: Contradictions and Interpretations**

## **Abstract**

This paper discusses Enlightenment principles and describes how many of them were manifested differently by competing parties in the debates on slavery. It then analyses the role of accounting during the slave era in the U.S. and British West Indies. In both cases the key areas identified for discussion are property rights, the humanity of slaves, economic incentives and self-improvement. The paper finds that belief in progress through reason, the common denominator of Enlightenment thinking, was not generally evident in the management and accounting practices on plantations, and that the utility of accounting to slaveholders was limited because of the inherent contradictions of slavery. With few exceptions, these practices were not geared towards improving productivity. Instead, short-term gains were achieved by driving the slaves harder, or longer-term ones either by treating slaves more benevolently to extend lifespans or by acquiring new plantations to expand capacity. However, the rate of productivity on plantations tended to be governed by established social norms and was not susceptible to change; nor was it noticeably impacted by accounting.

## **Key Words**

Accounting history, slavery, Enlightenment, plantation accounting

## Accounting for slavery during the Enlightenment: Contradictions and Interpretations

“We hold these truths to be self-evident: that all men are created equal; that they are endowed by their Creator with certain unalienable rights; that among these are life, liberty, and the pursuit of happiness.”

Thomas Jefferson (1776, *Declaration of Independence*)

“I advance it therefore as a suspicion only, that the blacks, whether originally a distinct race, or made distinct by time and circumstances, are inferior to the whites in the endowments both of body and mind . . . . This unfortunate difference of color, and perhaps of faculty, is a powerful obstacle to the emancipation of these people.”

Thomas Jefferson (1787, *Notes on the State of Virginia*)<sup>1</sup>

### Introduction

John Locke, one of the Enlightenment’s spiritual forefathers, asserted the right of a people to resist the absolute submission to authority and to change a government that did not protect natural rights of life, liberty, and property. Thomas Jefferson similarly identified “certain unalienable rights” to include “life, liberty, and the pursuit of happiness”. However, Locke was a participant in the slave trade as a shareholder in the Royal African Company (Davis, 1984: 107). He is also credited with the authorship of the *Fundamental Constitutions of Carolina* (1669), which avowed that “Every freeman of Carolina shall have absolute power and authority over his negro slaves, of what opinion or religion soever” (Article 110). Article 106 similarly decreed that while slaves should be free to belong to any church, “yet no slave shall hereby be exempted from that civil dominion his master hath over him, but be in all things in the same state and condition he was in before” (Thorpe, 1909). In other words, Christian brotherhood did not preclude slaves from their servile status. Jefferson, for his part, remained a prominent slaveholder in Virginia despite his lifelong moral struggles with the practice.<sup>2</sup> The behaviour of

these two prominent Enlightenment era thinkers, although separated by more than a century, contradicts their own writings as does one of the principal tenets of slavery: the denial of control over one's own person. And it begs the question: How could Locke, Jefferson and other *enlightened* individuals either condone or actively support a system which denied slaves those self-same property rights that in white European contexts they regarded as unalienable?

One response is that the Enlightenment is not a single and logically consistent set of principles but rather an assortment of pragmatic views, abstract ideals, and societal aspirations that varied greatly depending on one's perspective, experience, social status, and personal biases. For example, slave owners endorsed those Enlightenment principles which stressed national well-being, moral development, economic progress, and work discipline, either to sustain their business models, maintain their lavish life styles, bolster their views on the superiority of the white race, or simply to counter abolitionists. Alternatively, the clear majority of those calling for the end of slavery consistently prioritised the principles of humanity, justice, benevolence, and virtue. Slave owners invoked the utilitarian/pragmatic side of the Enlightenment in the abolition debates, whereas abolitionists emphasised the more abstract humanist/moral dimension. The Enlightenment ideal of the natural rights of man certainly played a key role in the abolition of the slave trade by Britain and the U.S. towards the end of the period (1807) and in the later abolition of slavery altogether (1834 the British Empire; 1863 the U.S.), notwithstanding that former slaves were rarely afforded the rights and opportunities that were commensurate to those of the white citizenry.

There was also hypocrisy. One of Jefferson's principal objections to emancipating slaves in his *Notes on the State of Virginia* (1787) is that a freed slave would breed with whites, thereby "staining the blood of his master", unless they were removed to a separate location "beyond

reach” (Kramnick, 1995: 668). Yet in his personal life Jefferson is accredited by most historians with fathering six children by one of his slaves.<sup>3</sup> Locke was unequivocal in his opposition to slavery in his *Second Treatise on Civil Government* (1690), writing that slavery could only ever be justified as a substitute for execution when an individual had committed a crime deserving of death (Oldroyd et al., 2008). Yet, as noted above he made financial gain from the export of slaves from Africa to the New World. According to Munck (2000: 187), the fear of censorship in France allied to the “dazzling wealth” of the slaving ports partly explained why “most” Enlightenment thinkers were restrained in their condemnation of slavery. An example is the *Encyclopédie* (1752-1772), edited by Denis Diderot, one of the French *philosophes*. The publication spearheaded the dissemination of Enlightenment ideas throughout Europe in the mid-1700s (Hyland, 2003: 21), but “presented characteristically oblique arguments” relating to slavery that were “susceptible to multiple interpretations” (Munck, 2000: 187; see also Curran, 2013: 184-186).

Immanuel Kant’s comment that “we do live in an *age of enlightenment*”, but not “an *enlightened age*” therefore seems apt in relation to slavery (Kramnick, 1995: 5). In answer to the question posed in his essay, *What is Enlightenment?* (1784), Kant observed that it is “the escape of men from their self-incurred tutelage” (ibid: 6), in other words “a courage to use your own reason” to question accepted wisdom (ibid: 1). Contemporary philosophers and scientists were aware they were part of a brave new world that promised to transform man’s understanding of philosophy, politics, religion and the natural world. At the centre of the enquiry was the study of human nature (Hyland, 2003: 3), including the differences between black and white (Curran, 2013: 74-166). The front piece of the *Encyclopédie* depicted the figures of *Reason* and *Philosophy* unveiling the figure of *Truth* to allow her light to shine forth and disperse the clouds

of ignorance (ibid: 52). The Enlightenment thus gave people permission to question; notwithstanding that, when it came to slavery, “there was no shortage of creditable enlightened opinion to draw on to justify continuation of the system” (Munck, 2000: 188; Conteh-Morgan, 2006: x-xi).

As we shall discuss, much of the justification for slavery was on racial grounds, an attitude that was reflected in the plantation accounts which reinforced the racial stereotype. Thus, accounting was used primarily for social control and asset valuation, rather than to spur productivity improvements. And the utility of accounting to slaveholders was limited because of the inherent contradictions of slavery. The perception that slavery was improving Africans owing to their racial inferiority may have leant reassurance to slave-owners that they were not acting immorally, but their accounts also showed they were locked into a mode of thought that ran counter to the ideal of progress through reason in their refusal to recognise the slaves’ property rights, their lack of recognition of the power of economic incentives, and denying slaves the opportunity for self-improvement. These factors held generally true even as Abolition approached, and owners could see the days when they had a captive workforce at their disposal were numbered.

This paper is organised as follows. We initially discuss Enlightenment principles pertinent to slavery, describing how these were manifest differently by competing parties in the debates on slavery. Key themes emerge relating to property rights, humanity, economic incentives and self-improvement, which provide a vehicle for illustrating and analysing the role of accounting during the slave era in the U.S. and British West Indies (BWI). The paper concludes with an appraisal of the inherent contradictions and interpretations that characterise

the debate on slavery during the Enlightenment period including brief comments on accounting's potentialities to serve broader interests.

## **Enlightenment principles**

The Enlightenment was not a single coherent movement that incorporated a set of discrete and logically consistent principles. Instead, it was a social/cultural process that had different manifestations in various geographic locales, notably France, Britain, Germany and the United States. Contemporaries themselves recognised this as a period of new possibilities with an emphasis on reason in place of religious dogma and accepted knowledge (Hampson, 1990: 28-30; Kramnick, 1995: xi-xii), together with a belief that all persons were entitled to fulfil their wants and needs, and to have liberty and freedom to achieve greater happiness (Kramnick, 1995: xiv-xv). Such ideas fuelled revolution in America and France as well as the movements to abolish slavery, improve working conditions in urban factories, and provide relief to the “deserving” poor.<sup>4</sup> The Enlightenment also included new scientific and technological endeavours that were carried out against a background of expanding trade and mercantile ambitions, attendant warfare between the European powers, and increasing urbanisation and industrialisation.

Given that the Enlightenment proclaimed the innate right of individuals to “life, liberty, and the pursuit of happiness”, it is ironic that the movement coincided with the history of slavery in the exact same venues where these ideals were first promulgated, i.e. Britain and France. Even though black slavery had existed globally for centuries, from the 7th century in the case of the Islamic trading empire, and the 15th in the case of Portugal and Spain, in neither the British nor French Empires was there a significant history of slavery prior to the Enlightenment (Walvin,

1992: 6-15). Also, in neither empire did the practice of slavery long outlive it.<sup>5</sup> This may be an irony, but it is not a coincidence as the period termed the “Age of Enlightenment” also witnessed the expansion of British, French and later U.S. political and economic interests on the American continent. The commercial exploitation of sugar, coffee, tobacco, cotton and rice was the driving economic factor, servicing the needs of a growing population in Europe, changing diets and social habits, but also fuelling a massive demand for African slave-labour (Walvin, 1993: 3-10).

The eventual emancipation of slavery in the British colonies formally began with abolition of the slave trade in 1807. During the subsequent years leading up to Abolition in 1834, the process of *amelioration* gathered ground. Beginning in the late 1700s, the British Colonial Office initiated the process in order to improve the condition of slaves and constrain the owners’ unbridled use of physical coercion. The move was in response to pressure from abolitionists as well as a perception in government that slaves would need to be given greater human rights if they were to become a responsible citizenry and function as willing labourers once Abolition had taken place. For example, the 1824 order in council regulated the use of the whip for punishments and forbade it altogether for driving the slaves in the field (Fleischman et al., 2011a; Ward, 1988: 261-276).

The planters offered only grudging support to amelioration (Turner, 1999), their hope being that it would serve “to delay and defeat calls for abolition as well as to demonstrate progress and the material benefits of slavery for the slaves in the colonies” (Dumas, 2012: 4). However, this was not to be. For a variety of reasons, including the failure of amelioration to effectively counter the anti-humanitarian charges laid against slavery by abolitionists, the British public became increasingly receptive to calls to end slavery. While pragmatic arguments

appeared to be of utmost concern to slaveholders, the first resolution presented by F. Hart, jnr. Esq. in a town meeting appears representative of those favouring emancipation:

That this meeting is decidedly of opinion that the condition of bondage in which the Slaves on the British Colonies are held, and that the system of management in which they are subject, are wholly inconsistent with the principles of justice and humanity, and of the British Constitution (20 January 1826 issue of the Nottingham Review).

The Enlightenment is generally regarded as centring on the 18th century, notwithstanding its transformative legacy (Kramnick, 1995: x; Porter, 2001: 19). However, assessing the overall impact of particular writers is problematic given that their ideas were adapted by successors. For example, Locke's *Two Treatises of Civil Government*, which were written in the 1680s, had an ongoing significance in their own right as well as through their influence on later writers such as Montesquieu (*Spirit of the Laws*, 1748), Rousseau (*The Social Contract*, 1762) and Paine (*Common Sense*, 1776). Likewise, the works of Montesquieu, Voltaire and Rousseau were used by radicals at the end of the period to provide moral justification for revolution, notwithstanding these authors' original intent had been to advocate change from within in order to avert crisis rather than to preach violent overthrow (Hyland, 2003: 149). Some commentators have drawn a distinction between the early and late Enlightenment, the latter being characterised by revolution. But again, the differences are unclear. Arguably, the English Civil War of the 1640s and the so called "Glorious Revolution" of 1688 were as significant in promoting the idea of constitutional monarchy in Britain as any later developments. Similarly, it was the earlier Protestant Reformation that opened the door to questioning the validity of religious dogma and the authority of the established church.

As far as slavery is concerned, the Enlightenment discussion surrounding it was mainly concentrated into to a narrow chronological window from the 1770s and 80s when the abolition campaign took hold in earnest. During the latter part of the century, the ideas of earlier writers

such as Locke, Hume and Montesquieu were absorbed into the abolition debates and supplemented by the writings of contemporaries such as Quesnay, Smith, Blackstone, and Bentham. Printing technology ensured that the arguments of this middle-class intellectual elite were adapted by secondary authors, often without acknowledgement, and disseminated to a popular audience via an explosion of pamphlets, tracts and newspapers (Munck, 2000: 106-132).

Walvin (1992: 97) writes that never before had there existed

such broadly-based public backing for a reforming movement, from poorer plebeian communities through to the intellectual elite which had, throughout, formed the nucleus of the movement.

Thus, the abolition movement constituted a melting pot in which slaveholders and abolitionists argued their respective cases either by appealing to different Enlightenment principles or by interpreting those principles differently. Four of the main areas for debate related to property rights, the humanity of slaves, economic incentives and slavery as a means of self-improvement.

### **Property rights**

John Locke (1632-1704), one of the predominant early Enlightenment thinkers, argued that the right to own property was essential to the pursuit of happiness, which according to Anchor (1967: 9) was perceived as “the most basic natural right”. In his *Two Treatises of Government* Locke (1988, par. 270), specifically stated that, “Every man has property in his own person. This nobody has any right to but himself. The labour of his body, and the work of his hands, we may say, are properly his”. Thereafter, David Hume, Adam Smith, and all other major Enlightenment philosophers supported this core belief. Hume (1888), for example, asserted that property rights were essential to the orderly conduct of society rather than seeing them as natural or inalienable (*Treatise on Human Nature*, III, part ii, 2, 1739). Hume’s contemporary and fellow Scot Adam

Smith (1981: 138) similarly argued that, “The property which every man has in his own labour, as it is the original foundation of all other property, so it is the most sacred and inviolable” (*Wealth of Nations*, 1776).

Montesquieu (1989: 247) followed by Blackstone (1826: 423) extended the concept of property rights to slavery via the law of contract. According to Stanley (1998: 2), the notion of the contract became “a metaphor for freedom”. The contention that selling slaves was unlawful under contract law because the slaves received nothing in exchange for the value given became a major issue in the abolition debate (Oldroyd et al., 2008). Later, Thomas Clarkson (1823: iii), a leading abolitionist and founder member of the Society for the Abolition of the Slave Trade, equated the idea of property to a “common justice,” in his unequivocal appeal to the humanistic side of the Enlightenment:

If you put into one scale *the gold and jewels* of the Planters, you are bound to put into the other *the liberty* of 800,000 of the African race; for every man’s liberty is *his own property* by the laws of *Nature, Reason, Justice, and Religion*.

As Davidson (2015: 48) observed:

The right to be the subject of property ... [became] critical to political subjectivity in liberal thought, and the fact that in law, slaves were both treated as property and excluded from property rights was, for some nineteenth-century anti-slavery campaigners, a crucial part of the wrongness of slavery.

However, the defence of plantation owners was that they too had legitimate property rights over their slaves given that these had been acquired under lawful contracts, with due consideration paid to the vendors. The law did not have an answer to this paradox. The approach adopted by William Blackstone, the foremost commentator on English common law in the 18th century, was to say that while “absolute and unlimited power ... over the life and fortune of the slave” was unlawful, this fact would not free slaves from the master’s rights to their service, providing these had been obtained lawfully [Oldroyd et al., 2008: 773]. The American

Constitution similarly fudged the issue, preferring to use the term, *person held to service or labour* rather than *slave* [Tyson et al., 2016]. For this reason, it was necessary for the British government to pay £20 million compensation to the plantation-owners for the emancipation of their slaves, whereas in the U.S. the Confederate rebels were regarded as having forfeited their property rights over their slaves' labour under the laws of war [ibid].

### **The humanity of slaves**

There was an especially notable religious component to the debates concerning the common humanity or otherwise of slaves. Nonconformist and evangelical Christian groups took the lead in opposing the deprivations and cruelty inflicted on slaves, whom they claimed were part of God's redemptive plan in common with humanity at large. The famous emblem of the Society for the Abolition of the Slave Trade which showed a kneeling African in chains surrounded by the motif *Am I not a man and a brother?*, was originally a Quaker design. Indeed, according to Walvin (2000: 68), "the influence of Enlightenment writing (most notably Montesquieu) and the development of British nonconformity and evangelicalism" were the twin pillars on which the abolition movement was founded. By the late 18th century, concern for the most disadvantaged members of society became the touchstone for those advocating the humane side of the Enlightenment. Clarkson, Wilberforce, and others called for more compassionate treatment and ultimate abolition of bonded labour in the British Americas. Clarkson (1823: 9) often referenced Biblical teachings to bolster his argument for greater justice:

A power in the master to make his slaves do what he orders them to do, even if it be wrong, must be admitted to be directly opposed to the Scriptures, whose authority we venerate, unless we will contend that his slaves, though born moral agents and accountable creatures, as soon as they became slaves were deprived of their condition of moral agency and lost their responsibility as men.

Unsurprisingly, such arguments were rejected by the slave-owning lobby who viewed the increasing presence of Christian missionaries in the West Indies after 1800 as a threat. Most planters, in fact,

discouraged the dissemination of Christian doctrine, forbade marriage, and restricted slaves' social and recreational prerogatives in the interest of preserving a disciplined, subordinate slave labour force (Green, 1982: 280).

Those opposed to abolition likewise cited the Bible for support (Dumas, 2009: 148). Hence, in 1785, 266 Virginia slave-owners petitioned the Virginia General Assembly against manumission with a case based “squarely on the Bible. Abraham, after all, had kept slaves” (Outram, 2013: 73). A popular myth that persisted throughout the Enlightenment (and indeed into the 20th century in apartheid South Africa) was that black Africans were the cursed descendants of Noah's son Ham. The *Book of Genesis* relates how the line of Ham had been condemned by Noah to a state of perpetual servitude to the other races as a punishment for his son disrespecting him. Despite the objections of theologians opposed to slavery, this myth was especially popular in the American South in the years leading up to the Civil War (Kidd, 2006: 36-41).

One of the most common counter arguments put forward by the anti-abolitionists to the Biblical contention that “in the veins of Adam, the first great father of all mankind, the blood of the negro race, as well as the blood of the other races flowed free full” (Kidd, 2006: 38), was that black Africans were a sub-species and were therefore not fully human (Oldroyd et al., 2008). This idea gained ground in the second half of the 18th century, fuelled by a new scientific interest in the natural history of Africans that began with the publication of Georges-Louis Buffon's *Histoire Naturelle* in 1749. Essentially, there were two theories: one that black Africans had evolved as a separate sub-species; the other, that they shared a common ancestry with the rest of humanity, but had degenerated as a result of exposure to factors such as tropical heat and disease (Curran, 2013: 169-171). In either event, few writers believed Africans were not racially

inferior to Europeans. The entry on the “Negro” in the first American edition of the *Encyclopaedia Britannica* reflected this common misconception:

Vices the most notorious seem to be the portion of this unhappy race ... are said to have extinguished the principles of natural law, and to have silenced the reproofs of conscience. They are strangers to every sentiment of compassion, and are an awful example of the corruption of man when left to himself (Kramnick, 1995: 669).

The doctrine of white superiority, to which some of the major writers who condemned slavery such as Hume and Kant also subscribed,<sup>6</sup> provided fuel for the anti-abolitionists. According to Curran (2013: 168, 177), the argument that Africans were inferior to Europeans became the dominant “rationale for African chattel slavery” in the second half of the 18th century, surpassing even the religious and economic justifications. In likening the aptitude of African slaves in the “mechanic arts” to that of the “oranoutang”, James Long (*The History of Jamaica*, 1764 – Kramnick, 1995: 645) was agreeing with Jacques-Phillibert de Surgy (*Mélanges Intéressans*, 1765) that Africans were closer to the “animal kingdom” than to white men and were therefore well suited to the “condition [of slavery]... to which they have been reduced” (Curran, 2013: 178). Such logic legitimised the view of African slaves as property as well as their cruel and inhumane treatment.

### **Economic incentives**

Slave-owners claimed that slavery was in the national economic interest. To counter increasing criticisms of slavery’s inherent inhumanity, slave-owners and their constituents proffered largely pragmatic rationales to support a slave-based business model. They argued that Britain’s overall well-being as a major world power required the use of slave labour. In this regard, Davis (1984: 11) noted that, “proslavery MPs emphatically and convincingly argued that the slave trade and slave produce in the colonies were vital elements in maintaining and ensuring Britain’s financial

prosperity”. The sheer scale of the trade in sugar, tobacco and slaves lent credence to their claims. Other factors included the merchant marine, ports, manufactures, banking and insurance services that had grown up to support these activities (Walvin, 1993: 6-7).

However, the triangular trade in sugar, tobacco, other cash crops, manufactured goods and slaves between Europe, the west coast of Africa and the Americas was part of a protectionist, mercantilist system that came under increasing criticism in the second half of the 18th century from advocates of free market competition, such as François Quesnay in his *General Rules for the Economic Government of an Agricultural Kingdom*, 1758 (Kramnick, 1995: 496, 500-501), or Adam Smith in his *Inquiry into the Nature and Causes of the Wealth of Nations*, 1776. Other advocates included the Marquis de Mirabeau, in his “runaway bestseller” of 1757, *L’Ami des Hommes, ou Traité de la Population* (Curran, 2013:179). Returning to the theme of the supposedly brutish African, Mirabeau argued that slavery could be supplanted by a policy of free trade as this would attract “a new, industrious, and superior group of European settlers” to the colonies, who inevitably would produce an alternative range of goods and services for export better than anything the slaves would be able to achieve (ibid: 180).

Adam Smith added an important dimension to the Lockean principle of property rights in *The Wealth of Nations* by arguing that the competitive pursuit of happiness by autonomous, self-interested individuals increases collective wealth and is thus beneficial to society at large (Kramnick, 1995: 505, 507). According to Craton et al. (1976: 198), Smith issued the most profound challenge to slavery by questioning its value in terms of morality and utility, arguing that:

Society was based on the mutual working of morality and utility, with morality seen in terms of a concern for the welfare of others and utility in terms of rational pursuit of individual self-interest.

As far as the self-interest of slaves was concerned, Smith (1981: 387-388) wrote that

A person who can acquire no property can have no other interest but to eat as much and to labour as little as possible. Whatever work he does beyond what is sufficient to purchase his own maintenance, can be squeezed out of him by violence only, and not by any interest of his own.

Likewise, “a slave ... who can acquire nothing but his maintenance, consults his own ease, by making the land produce as little as possible over and above that maintenance” (ibid: 389). Aside from the lack of economic incentives for slaves to work efficiently, Smith also argued that slaves were more costly to their masters than “free servants” in terms of wear and tear, and that “in the end” the work “done by freemen comes cheaper” (ibid: 99). These arguments were not lost on abolitionists as evident in Thomas Clarkson’s comment (1823: 44):

Now it is an old maxim, as old as the days of Pliny and Columella, and confirmed by Dr. Adam Smith, and all the modern writers on political economy, that *the labour of free men is cheaper than the labour of slaves...*

The “defenders of slavery”, for their part, some of whom had grown very wealthy on the back of slavery, were keen “to accept self-interest as the guiding principle in human affairs” (Fox-Genovese and Genovese, 2005: 670), so long as that meant non-government interference in the practice of slavery rather than the abandonment of the protectionist policies which Adam Smith and other free-traders were arguing against. They also disregarded the fact that free labour was central to Smith’s theory and that he viewed slavery as intrinsically inefficient. The corollary to the *laissez-faire* argument which reached its apotheosis in the first half of the 19th century was that slave-owners and industrial capitalists should be free to pursue the policies necessary to increase their wealth without compunction or government interference. This was certainly the case for Thomas Jefferson, whose extravagant life style was derived and sustained from his extensive and profitable slave enterprises, including the sale and rental of bondsmen, which helps explain his unwillingness to manumit his slaves even at the time of his death.

## Self-improvement

Slave-owners rationalised the use of harsh discipline as an essential tool to compel attendance and sustained work effort among a captive and unwilling labour force on the grounds that it was to the slaves' moral advantage. To support their use of physical coercion, slave-owners frequently argued that African bondsmen were uncivilized, lazy, and superstitious, and that they lacked the intellectual capacity and self-discipline needed to become effective contributors to society. According to Roberts (2013: 5), slave-owners "stressed the need to discipline the unenlightened," and that "they conceptualized work, forced or free, as an innate good because it contributed directly to economic progress and inculcated habits of industry that would be morally redemptive". In similar vein, the *Encyclopaedia Britannica*, 1798, listed the vices of Africans if left to their own devices as "idleness, treachery, revenge, cruelty, impudence, stealing, lying, profanity, debauchery, nastiness and intemperance" (Kramnick, 1995: 669).

The importance of and ability to maintain a disciplined yet largely unregulated workforce was a pervasive social value during the Enlightenment and not limited to bonded labourers. It laid the foundation for the Victorian doctrine of *self-help* among a variety of marginalised and/or disadvantaged social classes. For example, O'hOgartaig, et al. (2012: 231) noted that:

At the time when the 19<sup>th</sup> century English and Irish poor laws were debated, the dominant political economists of the era [such as Jeremy Bentham, Nassau William Senior, John Stuart Mill] prioritised individual achievement and a laissez-faire attitude towards government intervention on behalf of the poor.

Roberts (2013: 49-50) similarly argued that:

During the Enlightenment and through the early stages of industrialization, a particular set of positive moral values about discipline, time thrift, and work habits became increasingly prevalent ... Punctuality became a virtue. Enlightenment thinkers maintained that poor relief should be accompanied by a loss of liberty and forced labor, an assertion that helped to support the creation of workhouses for paupers.

The idea that reform of criminals and malingerers was possible to the betterment of society was an important Enlightenment ideal. Jeremy Bentham is particularly notable in this respect:

Disturbed by the social evils of his time, supported by a legal system he considered to be brutal, costly and incoherent, he developed the ideas of writers such as Beccaria, Helvétius and Hume, to form a doctrine Utilitarianism, which would serve as an effective philosophical basis for social reform (Hyland, 2003: 223-224).

From a Utilitarian perspective, punishment in the penal system needed to be considered in terms of its *efficaciousness* and *profitability* to society (Bentham, *Principles of Morals and Legislation*, 1789 – Kramnick, 1995: 542, 544). John Howard's detailed survey of the *State of the Prisons in England and Wales*, 1777 was instrumental in highlighting the urgency of prison reform, as was the ending of transportation to the American colonies in 1775, which meant more people would now need to be incarcerated. Bentham responded by designing a model penal institution, the *Panopticon*, first proposed in 1786, which promoted a "routine of heavy labour" as the pathway to reforming the convicts' behaviour (Munck, 2000: 155). Likewise, the pro-slavery lobby argued that work discipline of slavery was efficacious to the moral reform of black Africans, given the common belief in the degenerate nature of their race.

Abolitionists did not necessarily disagree that African slaves were morally degenerate. However, the difference in their eyes was that, if it were true, it was slavery that had reduced them to such a state, not inherent traits. This was the line taken by the Marquis de Condorcet in his 1781 denouncement of slavery, *Reflexions sur L'Esclavage des Nègres*:

It is not to the climate, nor the terrain, nor the physical constitution, nor the national character that one must attribute the laziness of certain peoples; it is to the bad laws that govern them .... It is not toward [black slaves] that we should direct our reproach, it is towards their masters (Curran, 2013: 202).

Abolitionists in Britain and France such as James Ramsey, Thomas Clarkson and Benjamin Frossard were quick to adopt the argument (ibid); and the counterpoint for abolitionists to the

claim that slavery was morally redemptive, was that far from making Africans better people, slavery actually held them back. Thus, Clarkson (1823: 57) noted that the oppression of slaves denied slaves not just their liberty, but any possibility of improvement. Addressing slaveholders rhetorically, he wrote:

You, on the other hand, have no code of justice *but for yourselves*. You *deny it* to those who *cannot help themselves*. You *hinder liberty* by your cruel restrictions on manumission; and dreading the inlet of light, *you study to perpetuate ignorance and barbarism*.

The next section of the paper illustrates how the accounting practices employed in the BWI and U.S. plantations supported the owners in keeping their slaves in bondage, and thus were markedly one-sided in reinforcing the darker, pro-slavery side of the Enlightenment. Unsurprisingly, the use of accounting appears unequivocal in support of the capitalist/slave-owner perspective. In our view, these practices did not adjust to reflect the spirit of scientific progress, to measure and improve productivity, or to acknowledge that every individual had a right to own property, have personal liberty, and pursue happiness even as abolition became more likely. What accounting did was to sustain a business model that enabled certain slave owners to realise a life style of leisure and luxury, and for a select few like Thomas Jefferson and George Washington, to provide uncompensated public service to a newly independent nation.<sup>7</sup>

### **Accounting and slaveholder practices**

Slave owners in the U.S. and British West Indies (BWI), especially those of large plantations, were unabashed capitalists who sought to increase their wealth and sustain a lifestyle of leisure, travel, and luxury goods. They consistently argued that slaves were rightful property, not unlike cattle, stocks, and land, and they continually claimed that bonded labour was necessary to maintain trade and economy, avoid civil disruption, and foster work discipline among a racially

inferior population.<sup>8</sup> While accounting in both venues was comparable, the reliance on accounting for social monitoring was not as widely pervasive in the American South where management by walking about was more feasible than in the BWI.<sup>9</sup> However, our examination of plantation records in both the BWI and the U.S. suggests that throughout the slave era and in both venues accounting served capitalist interests exclusively and was used by slave owners to monetize and commoditise slave assets.

More information is available for the BWI than the American South. Partly, this reflects the relative larger size of plantations in the BWI and the absentee nature of plantation ownership, both of which features necessitated more in the way of written reports. The influence of the British colonial authorities is another factor. While the British Colonial Office (BCO) could not mandate legislation to colonial assemblies, it did establish orders in council that served as guidelines for regular, periodic reports, and it could veto the colonial assemblies' legislative responses if they did not generally adhere to BCO guidelines.<sup>10</sup> Consequently, BWI accounting records are far more detailed and uniform than those prepared in the U.S. during its slave era, but other than that, their contents are eerily similar.

The accounts are noteworthy for their lack of focus on maximising productivity and minimising costs and thereby facilitating the efficient management of plantations. If striving for progress through reason is the common denominator of Enlightenment thinking, plantation accounting was not one of its achievements. One must be careful in making such a judgement that one is not applying modern standards inappropriate for the time. However, this is not the case. The contemporary writings of Jeremy Bentham and his brother Samuel, for example, display a recognition of the potential of accounts to serve as a “scientific instrument of government and management ... to which rationalist reasoning was to be applied” (Gallhofer and

Haslam, 1994b: 432-433). Among their recommendations were that accounts should be kept in the minutest detail (Gallhofer and Haslam, 1994a: 254); that they should render people and activities visible in order to facilitate social control (ibid: 255); and that they should enable choices to be made between alternative courses of action (Gallhofer and Haslam, 1994b: 435). Plantation accounts were generally deficient in all these respects. Also, as we shall see, they appear basic and uninformative compared to other practice at the time.

The remainder of this section is structured around the key issues identified previously of property rights, the humanity of slaves, economic incentives and self-improvement. It shows that the property rights of the slaves were not acknowledged. Rather they were accounted for as chattels. Likewise, the accounts promulgated the myth that Africans were not fully human, subjecting them to dehumanising stocktakes and accounting for them as livestock alongside the mules, steers, cows, heifers and bulls. Generally, the workforce was disciplined by physical rather than economic means. There was limited recognition too of the potential of economic incentives for improving productivity or controlling costs. As far as slavery as a means of self-improvement is concerned, the accounts are notable for the lack of incentives provided to the slaves to do little more than turn-out for work at the appropriate time in the appropriate place.

### **Property rights**

The plantation accounts in the BWI and American South were unequivocal in their rejection of the Enlightenment argument that it was the slaves who lawfully owned the property rights in their own persons rather than the plantation-owners. From the planters' perspective, the slaves had been acquired under lawful contracts with due consideration paid to the sellers. Thus, the

Jamaican cash account of the Earl of Balcarres recorded his various purchases of slaves as simply another outlay alongside his various purchases of goods and services.<sup>11</sup>

In both the BWI and the American South the key report that was produced in relation to the workforce was the inventory, which reflected the slaves' status as chattels given that these documents were used for sale, bankruptcy, insurance, collateral, or inheritance purposes. Most of the surviving evidence of inventories in the U.S. postdates 1851, and the publication of Thomas Affleck's popular *The Cotton Plantation Record and Account Book*, which provided a blank schemata of accounts for plantation-owners to complete. The correspondence between agents and absentee-owners shows that inventories were common in the BWI throughout the slave era (Fleischman and Tyson, 2004; Fleischman et al., 2004). In many cases the slaves were given a monetary value, which correlated to their rental value, particularly in the BWI where there was an extensive hire market. The inventories recorded the slaves by name, age, occupation, physical condition and characteristics. Lists of Negroes from the York plantation in Jamaica, for example, identified the condition of slaves (e.g. "healthy", "weakly", "has yaws", etc.) and country of origin (e.g. "Eboe", "Congo", "Creole", etc.).<sup>12</sup> In the case of creoles of mixed race ancestry, the ratio of whiteness to blackness was occasionally chronicled with such designations as "sambos, mulattos, mustees, and quadroons" (Fleischman et al., 2004: 55). At Old Montpelier Plantation in Jamaica, slaves were rated on a 0–5 continuum according to their ability.<sup>13</sup> The inventories also served as a physical control over the proprietors' assets given that owners often had multiple holdings and needed to track the whereabouts of their slaves within the operations. Thus, the inventories were commonly taken by location. The distinguishing features noted in the documents were also useful in identifying captured runaways and ensuring they were returned to the rightful owner.

## **The humanity of slaves**

This idea that the slaves were a lesser type of human-being was legitimised in the accounts particularly in the BWI by treating them as livestock in the inventories (Fleischman et al., 2004).

An inventory of the Thomas River Estate in Clarendon, Jamaica which had originally been acquired in 1767 for £9,600 is typical. First came the land and buildings followed by the livestock, comprising the Negroes (now amounting to £10,122), steers, bulls and mules.<sup>14</sup>

Likewise, an inventory of the Grange Estate in Jamaica, 1771 listed the Negroes followed by the mules and steers.<sup>15</sup> The correspondence between owners and agents which juxtaposed slaves and livestock confirms they regarded the slaves in this way. A letter from James Stothert of Dumfries to his agent, David Hood in September 1792 is typical:

I do not intend to buy any more negroes for some time. I hope there will be no occasion to purchase more mules or stock after what has been putting on annually for some years back to a very considerable amount.<sup>16</sup>

The process by which the inventories of slaves was prepared was in itself dehumanising as it required all the slaves, young and old, able and infirm to be paraded before appraisers for inspection as in a cattle market:

Here an individual whose life had been stripped of value by the slave plantation system was being appraised for the benefit of persons totally foreign and frequently unknown to him. Decisions as to this value were being rendered on the basis of information that was typically incidental to a person's true intrinsic worth in any human terms. For the "superannuated" slave, the reward for a lifetime of toil was a valuation of zero and a descriptive of "useless" (Fleischman et al., 2004: 52)

Thus, the slaves would be physically examined by three or four white appraisers and their value debated in front of them.<sup>17</sup>

Absentee owners in Britain demanded the added refinement from their agents in the Caribbean of an annual schedule specifying the increases and decreases of slaves with explanations required for any deaths. For instance, a schedule for the Thomas River estate in

Jamaica in 1780 recorded that “Little London” had died from “eating dirt”, a common form of slave resistance. “Betty, a new negro wench [was] afeared to have brought a venereal complaint with her which brought her into a bad habit that killed her”. Ned died “of a dropsy” and “Little Quashy of worms”.<sup>18</sup> The increases and decreases in slaves were routinely juxtaposed with the increases and decreases in livestock. This was the case at the North Hall, Thomas River and Broadland Penn properties in Jamaica in 1798 and 1799,<sup>19</sup> and the Newton and Seawell Plantations in Barbados in 1801 and 1802.<sup>20</sup>

Slaves were the most important productive asset on the plantations, and preserving their utility was of prime importance to the owners particularly after the abolition of the slave trade in 1807 when replacements were harder to find. The purpose of the schedules of increases and decreases in stock was to hold agents accountable for the maintenance of the inventory’s value, and thus may have helped safeguard the slaves from abuse. However, this conclusion is thrown into question by the relatively lack of mention of punishments in the agents’ correspondence with the owners, which suggests either concealment by agents or disinterest by owners.

Narrative, anecdotal and literary evidence indicates a consistently high level of floggings, as do the punishment logs that plantations in the BWI were compelled to maintain following the 1824 order in council (Oldroyd et al., 2008; Fleischman et al., 2011a). Although keeping an account of punishments was intended to act as a safeguard against extreme abuse, it reflected the owners’ absolute power over their slaves, *vis-à-vis* their right to inflict floggings without the need for judicial sanction, and their rejection of any notion the slaves had human rights.

The degree to which the use of the whip diminished on plantations in the BWI under amelioration is debatable. For example, Ford (2009: 145) noted that “it was during these years

that at least some slaveholders began to see their slaves as humans rather than purely as property.” Alternatively, Burn (1937: 60) concluded that in the BWI,

the whip was not only the means of enforcing discipline and coercing labour on extraordinary occasions, but it was the means used, on many estates, on every occasion and for every offence.

In any case, humane legislation was continually rebutted by colonial legislatures. Gosse (2012: 5) observed that:

The majority of Jamaican planters, despite the withering of the economic protection that they badly needed and the decreasing sugar prices in London in the early 1800s, nevertheless refused to adhere to ameliorative reforms.

Clarkson (1823: 3), similarly concluded that slaveholders in the BWI continually resisted attempts to ameliorate their behaviour:

In short, the Acts passed in our different Islands for the alleged purpose of bettering the condition of the slaves have been shamefully neglected; and they are as much a nullity as if they had never existed.

### **Economic incentives**

The extant plantation records in the BWI and the American South confirm Adam Smith’s (1981: 387-388) criticism of plantation owners for the slaves’ lack of economic incentives and the dependence of the owners on physical violence to motivate them. Physical punishment in the form of floggings, mutilations, executions, aggravated executions, or incarceration remained the corner stone of disciplining the slave-workforce rather than economic incentives throughout the entire slave era, notwithstanding that the range and severity of punishments in the BWI was regulated under amelioration (Paton: 2001).<sup>21</sup>

Cost-effectiveness as an explanation for the preference of plantation-owners in the BWI for physical punishments over economic incentives seems unlikely given the lack of attention the owners paid to cost control discussed below. Rather, what stands out is their inability to see

beyond physical coercion as the only effective means of labour discipline in the context of a captive labour-force. The collapse of the plantation system in the U.S. and BWI following emancipation possibly vindicates this assessment. The American experience was different to the BWI in the sense that slavery was abolished at a stroke as a consequence of the Civil War rather than through a phased, legislated transition. The U.S. government recognised the potential of economic incentives to induce the freed slaves to work by establishing a labour contract system, albeit one that was compulsory. However, the attempt was thwarted by former slaveholders, who continually resisted federal attempts to reduce barriers to freed people to achieve equal socio-political rights as well as unencumbered employment (Tyson et al., 2016). Violence against former slaves to force them back into work continued unofficially, aided and abetted by ineffective state judiciaries, and the imposition of swinging penalties for those without a job, such as incarceration or forced labour (Farmer-Kaiser, 2004; Hayden et al., 2013: 14-15).

Unsurprisingly, given plantation-owners' lack of reliance on economic incentives, accounting played relatively little part in disciplining the workforce throughout the slave era in both the BWI and U.S. From our own extensive archival research, accounting records were rarely used to measure efficiency, incentivise individual workers to increase their productive efforts, or reward them for achievements. The periodic inventories were about tracking the whereabouts and condition of the workforce and the schedules of increases and decreases about holding the agents accountable for maintaining the value of the stock, but neither type of report had incentive properties in terms of improving productivity. This impression is confirmed by a range of supplementary reports in the BWI and American South that recorded the total daily or weekly output of the various gangs, with no figures for the individuals (Fleischman et al., 2011a; 2011b).<sup>22</sup> In neither the BWI nor the American South was it normal practice to track the output

of individual field-hands. Thomas Affleck's ready-reckoner type journal contained blank pages for the owners to record individual output, but these were rarely completed (Fleischman et al., 2011a).

One must be cautious in adjudging the plantation accounting records inadequate for not focusing on labour-productivity given that British industrialists have received similar criticism for paying a lack of attention to labour control during the same period. This appears in marked contrast to their utilisation of accounts to control other costs, coordinate large-scale industrial enterprise, appraise the efficiency of new technologies, and inform managerial decision-making (Fleischman and Parker, 1997: 283-288; Oldroyd, 2007: 150-151). However, the difference between the British iron, textile, coal and engineering sectors compared to the plantation economy of the BWI and American South was that the former promoted efficiency of the workforce through economic incentives, commonly piece-rates, whereas the latter relied predominantly on physical coercion and did not possess the compensating accounting features mentioned above relating to cost control, planning and decision-making. Cost accounts, budgets and projections are conspicuous by their absence in the multiple plantation archives the current authors have examined in the Caribbean, U.S. and Britain. Both sets of plantation records "reflect a basic disinterest in the productivity of individual slaves and maximum concern with their daily whereabouts" (Fleischman et al., 2011a: 780). In both, there were few explicit costing records which, for example, could have been used to determine the marginal profitability of particular crops or enterprises (Fleischman and Tyson, 2004). Also, there was rarely any capital accounting (e.g., depreciation of plant assets and tangible property).

Aside from the inventories and schedules of increases and decreases, the main accounting reports produced on plantations in the BWI were the accounts of gross produce that were used to

calculate the agents' commission; and the "accounts current" which recorded receipts, payments, debtors and creditors (Higman, 2005: 42, 100). The fact that agents were commonly rewarded on the basis of gross product rather than net, again testifies to the owners' lack of recognition of economic incentives. There was also a variety of miscellaneous schedules produced, such as accounts of deliveries to the wharf,<sup>23</sup> charges for hiring slaves from other plantations at daily, monthly and yearly rates,<sup>24</sup> lists of bond debts,<sup>25</sup> annual summaries of the sugar and rum crops shipped and sold,<sup>26</sup> schedules of food rations distributed to slaves,<sup>27</sup> schedules itemising the location of the slaves in the operations,<sup>28</sup> charge and discharge statements,<sup>29</sup> and statements of agents' commission.<sup>30</sup>

It follows that a large amount of aggregated, uniform accounting data was compiled in the BWI compared to the U.S., but the primary purpose of the accounts was to track the inventory, debtors and creditors, not to optimise efficiency. The quantity and quality of the gross output and the preservation of the slaves' value were regarded by owners as the main measures of success. It is not the case that proprietors were disinterested in costs as their correspondence with agents attests. The replacement cost of slaves and mules was a particular bugbear (Fleischman et al., 2011b). As Higman (2005: 94) noted:

Absentees, unable to observe directly the condition of their property and its transactions, depended heavily on accounting documents, letters, written reports, lists and land surveys to safeguard their interests against dishonest practice by tracking rights and obligations, and to take the measure of their wealth and income.

However, the information that was conveyed to owners contained a lack of systematic cost analysis; and the effectiveness of what was produced was impeded by the usual five-month delay between sending a letter across the Atlantic and receiving a reply (Higman, 2005: 128).

In the BWI during the latter part of the amelioration period, emancipation appeared inevitable and colonial assemblies moved away from broad resistance to grudging acceptance of

humanising procedures – but only after they learned that a compensation fund would be provided for their loss of property. As a condition of receiving compensation, each colonial assembly had to create a set of work-related practices and dispute-resolution procedures that were vetted by the BCO. One might have expected, naively or otherwise, that accounting records detailing individual slave productivity would have increased as the use of physical coercion declined, but that was simply not the case, at least as far as our examinations of the records is concerned. In the U.S. there was nothing comparable to the role played BCO in coordinating record-keeping and managerial practices or in the creation of a compensation fund. Each American state established its own procedures, and few if any abridged a slaveholder's capability to physically coerce work effort.

Planters compensated for the lack of management and accounting information at their disposal with tried and tested knowledge acquired through experience of what was and was not possible on plantations. In some cases, this was translated into ratios which they used as benchmarks, such as: “yields to acreage, slaves to acreage, sugar to rum, transport costs to distance, mills to distance, slaves to output, slaves to working hours, and slaves to cattle” (Fleischman et al. 2011b: 756, citing Higman, 2005). However, these norms were backward rather than forward looking because they reflected what had been achieved in the past, and hence did not consider the potential for improvement. In such a situation, the rate of productivity on plantations was unlikely to change. Short-term gains could be achieved by driving the slaves harder than the norm at potential cost to their health; longer-term ones by acquiring new plantations to expand capacity. Higman (2005: 101-203, 225) provided an example of the former at the Golden Grove estate in Jamaica where for a time the proprietor insisted the slaves be driven beyond the accepted levels of their physical endurance to increase output. John Tharp,

a multiple plantation owner in Jamaica is an example of the latter. Up until his death in 1804 he was continually looking for new opportunities to expand his plantation holdings financed by borrowings (Fleischman et al., 2011b). By the time of his last acquisition in 1803, he was an elderly fifty-nine-year-old plagued by gout. Interestingly, he was not deterred by the prospects of abolition; and had no difficulty in raising the £100,000 capital required.<sup>31</sup>

The other strategy for improving productivity in the long-term was to treat slaves more humanely to extend their lifespans. There were frequent debates as to whether greater productivity improvements could be elicited through more humane treatment as opposed to the threat or actual use of physical coercion.<sup>32</sup> Referring to the American South, Chapin (1990: 299) opined that:

It was during the second half of the eighteenth century and the first two decades of the nineteenth that they [slaveholders] made the discovery that blacks were fellow humans deserving of humane treatment.<sup>33</sup>

For Wiencek (2012: 124) the motivation was entirely selfish: “Kindness, fairness, and gentleness – core human values – became useful tools for enslavement.” Chapin (1990: 300, 311) similarly argued that:

The principle of humanity modified plantation slavery, but did so by subjecting blacks to a psychologically manipulative form of control that avoided the appearance of physical cruelty .... [and] allowed whites in the lower south to substitute a gentler but no less effective form of slave discipline for a harsher one.

The diminished use of the whip, at least by some slaveholders, may have resulted from an acceptance of abolitionists’ appeals against cruelty. However, a more likely rationale, especially after 1807, was that a less coercive approach was considered the more pragmatic way to conserve slave assets once the ability to replace them through importation had ended. Thus, Stewart (1823: 228, 230) described his first-hand experiences in Jamaica and accredited the end of the slave trade as a key determinant in behavioural change:

The abolition of the slave-trade has perhaps done more towards substantially improving the condition of the slaves than all the laws which have been enacted for that purpose...The man, who wishes to preserve his property unimpaired, or who would improve its value, must now devote his attention to the means of keeping up, if not increasing, the number and efficiency of his slaves.

However, Gosse (2012:76) held a different view on the impact of the abolition of the slave trade on slave well-being:

One of the purposes of the 1807 Abolition Act was the prevention of more enslaved Africans being brought to the Caribbean. Plantation managers throughout the British West Indies would be forced to initiate ameliorative and other necessary measures to procure their labour supply through natural means. The management at Worthy Park did not make such a readjustment, choosing instead to continue the same eighteenth-century paradigm by overworking their enslaved Africans and replacing them with new labour.

The main difficulty in assessing whether the use and severity of physical coercion diminished over time is the lack of documentary evidence. Punishments were only recorded systematically in the BWI following the 1824 order in council, and there was nothing similar in the U.S. Irrespective, of a possible decline in the level of violence, the roles of accounting appear to have remained constant. Accounting was used to measure the economic output of the plantation enterprise, to monitor labour turnout rather than efficiency, and to value *in the aggregate* slaveholders' physical and human property. Clearly, accounting was an essential element of the monitoring systems that slave owners, especially those who were absentee, required, and particularly over time considering declining sugar prices, increasing pressures to reduce physical coercion, and unrelenting competition from unregulated sugar economies that continued to rely on slave labour.

Interestingly, by way of afterword, Thomas Jefferson seems to have been an exception to the above in his utilisation of accounts and avoidance of punishments. Wiencek (2012: 92) noted that, "measuring and counting everything, Jefferson devised numerous expedients for saving money and labour and maximizing productivity". Jefferson was a meticulous accountant who

made detailed calculations about the productivity of his agricultural operations, including labour productivity.<sup>34</sup> He is also reported to have rarely used the whip to increase productivity, but instead make frequent cash payments to his slaves as incentives, suggesting that he may have been influenced by Adam Smith's views on economic incentives. A more benign approach may also have helped him reconcile his moral dilemma of keeping slaves whilst proclaiming the Enlightenment ideal that "all men are created equal" (Declaration of Independence, 1776).<sup>35</sup> It might also be argued that Jefferson's treatment of his slaves was not particularly different from the way that a rich landowner would have treated persons working for him on landed estate during the 18th century in any part of the British empire. In any event, Jefferson's use of accounting appears unique and not at all representative of the typical slave-owner's management and accounting practices.<sup>36</sup>

### **Self-improvement**

The fallacy of the Enlightenment argument that slavery taught Africans the virtues of hard work and self-discipline and was therefore morally redemptive to an idle, degenerate race is undermined by the certainty of planters, the British government, the U.S. federal government, and the state governments in the American South alike, that the freed slaves would depart the plantations *en masse* and opt out of work altogether if emancipation became a reality. The approach taken by the British government to try to prevent this happening was to institute a transitional period of "apprenticeship" during which the ex-slaves would remain tied to their plantations, coupled to an education programme, during which they would be taught how to behave as free workers (Tyson et al., 2005). The U.S. government opted for a different system based on enforced contracts that was again linked to education (Fleischman et al., 2014). Both

systems failed, confirming the reality of the situation, that the experience of slavery alienated rather than endeared its victims to the idea of regimented work patterns.

Likewise, the previous section has shown that far from encouraging the slaves to work harder, there was little incentive in the accounts for them to do more than to turn out for work at the right time in the right location. The one exception to this is the increased adoption of tasking after that the abolition of the slave-trade in 1807 in place of the traditional ganging system. Under ganging, slaves were driven in the field by a bullying driver and the working day did not end until the appointed hour; whereas under tasking, slaves were allocated a daily production quota. The main motivation for tasking was to reduce wear and tear on the slaves and hence extend their working lives as it was perceived as less physically taxing than ganging. (Fleishman et al., 2011b). It also provided slaves with the incentive to work faster, as once the daily quota was achieved, their time was their own. From an accounting perspective, tasking is significant because of the employment of measurable performance targets. The customary norms referred to above would have been useful in setting targets, as in the case of the Betty's Hope plantation in Antigua in the 1780s, "where various tasks were costed in terms of the number of Negroes required, the time in days, and cost per day" (Tyson et al., 2004: 762-763). There is also evidence of slaves being involved in the negotiation of task-rates (ibid). Therefore, the introduction of tasking in some plantations is an important rider to the general conclusion that accounting played a limited role in incentivising the slaves. However, tasking was more suited to cotton-picking than cane-cutting; and the take-up of tasking was spasmodic, especially in the BWI where ganging continued to dominate (Fleischman et al., 2011b).

## Summary, discussion, and conclusions

The Enlightenment has undoubtedly led to profound changes in the way that societies are organised throughout the world. Its humanitarian underpinnings begun first in Britain and France were instrumental in America's founding principles as expressed by Thomas Jefferson in the Declaration of Independence. , The process of Enlightenment also contributed to the abolition of slavery, prompted the spread of industrial development, increased trade and overall prosperity, and led to increases in civil rights and liberties for individuals throughout society and in different parts of the world. On the other hand, the lofty ideals expressed by Enlightenment authors did not prevent abuses of unfettered capitalism, including, initially, chattel slavery, and later the miseries of a working poor underclass.

The Enlightenment embodied a range of pragmatic (moral development, economic progress, work-discipline, etc.) and humanitarian (justice, benevolence, virtue, etc.) principles that were selectively embraced and defined by different parties in the debates about slavery.

Davis (1984: 109), for example, described how certain Enlightenment principles encapsulated the tensions between slaveholders and abolitionists:

For nineteenth-century liberals it was precisely the altruistic and disinterested character of the antislavery crusade, pitted against the selfish interests of both slaveholders and capitalist "lords of the loom," that seemed to prove that public virtue and enlightenment could keep pace with material advance.<sup>37</sup>

While both sides of the debate were continually at odds, rationales used to support their respective views can be tied to conflicting principles of the Enlightenment era. On the one hand, slaveholders chiefly cited pragmatic/utilitarian criteria to justify the continuation of slavery to sustain trade, maintain economic prosperity, and instil work discipline among a reluctant, socially backward, and what was regarded as a racially inferior population. In one form or

another, the principle of utilitarianism (e.g., the greater good) was consistently propounded by slaveholders and their representatives. In this regard, Dumas (2012: 64) noted:

West Indian writers used this philosophical theory, ‘that the aim of moral, social, and political action should be the largest possible balance of pleasure over pain or the greatest happiness of the greatest number’, in combination with their happy descriptions of plantation life to justify maintaining the institution of slavery in the colonies.

Alternatively, abolitionists generally believed that slaves deserved fair and equal justice under the law. They also argued that a civilised society should be marked by the treatment of its underclasses – be they native-born, immigrant, poor, or uneducated – and they frequently cited the Bible for moral support. Clarkson’s comments (1823: 7) capture the views held by many who opposed slavery on humanitarian grounds:

All the slaves in our colonies, whether men, women, or children, whether *Africans* or *Creoles*, have been *unjustly deprived of their rights*. There is not a master, who has the least claim to their services in point of equity. There is, therefore, a great debt due to them, and for this no payment, no amends, no equivalent can be found, but a *restoration to their liberty*.

Others arguing against slavery often presented more non-sectarian arguments, such as freed-people would exert much greater work effort and achieve higher performance if they could obtain the fruits of their endeavours (e.g., Adam Smith).

While arguments in favour of or opposition to slavery were multi-faceted, the nature and role of accounting throughout the slave era, in both the BWI and the U.S., remained remarkably consistent. Notwithstanding Thomas Jefferson’s use of incentives to spur his nail-making workers or the detailed reporting required by the BCO which did not exist in the U.S., accounting was employed by slave-owners in both venues in similar fashion – to monitor, measure, and value assets. Although BWI slave owners may have reduced reliance on harsh discipline as emancipation neared, the role of accounting did not change noticeably either in the

BWI and America, nor did its techniques adjust to compensate for the inability to replenish slave workers through import after 1807.

Could accounting have been employed in other ways to control labour and stimulate greater productivity? We have seen record books that list the punishments doled out to slave-workers. These data could be loosely interpreted as a potential use of accounting to monitor labour practices of slave supervisors and overseers by absentee owners. We also know that Thomas Jefferson collected data that enabled individual slave workers to receive monetary incentives for exceeding pre-set norms – did or could other slave owners follow suit? Gallhofer and Haslam (1994b) discussed how Jeremy and Samuel Bentham identified accounting's potentialities to serve broader interests, including managerial decision-making and administrative control.<sup>38</sup> Were these potentialities employed on slave plantations by more open-minded or benevolent slave owners who decried the use of physical coercion? It is clearly impossible to preclude all possibilities, and those supporting a Foucauldian view of power/discipline might well argue that the use of accounting as a disciplinary mechanism only comes to the fore when acts of force on populations (such as exercised on slave plantations) is no longer legitimate.<sup>39</sup> The point that stands out in terms of labour discipline, however, is the belief of plantation-owners that physical discipline was the only effective means of controlling a captive slave-labour force; and they may have been correct, given the collapse of the plantation-system in the BWI and American South following emancipation.

In any case, and regardless of accounting's potentialities to serve broader interests, the actual use of accounting on slave regimes appears unequivocal and understandable given the slave-holders' views. On the overwhelming number of large plantations where records exist, in both the BWI and the U.S., accounting was employed to monetize and commoditize slave assets

and list them not unlike other owned property. Accounting records were essential in matters of estate valuation and distribution. They also detailed slaves' identifiable characteristics to track their whereabouts and describe their condition, often to assist in the recovery of runaways.

An argument could be made that it was values expressed during the Enlightenment concerning the natural rights of man that predominantly swayed public opinion against slavery and ultimately led to its abolition in Britain (1834), France (1848), and the U.S. (1863), even though its vestiges as an embedded social practice remained long afterwards. These arguments had less effect in other *civilised* parts of the world where the practice persisted longer, such as in Brazil (late 19th century) or the Ottoman Empire (early 20th century), and indeed the practice continues today.<sup>40</sup> Notwithstanding, accounting consistently, exclusively, and, albeit, understandably, supported capitalist slave-owner interests in the BWI and American South through its identification, measurement, and valuation practices. It reinforced and sustained the pragmatic/utilitarian/darker side of the Enlightenment without mirroring more socially democratic humanitarian principles, embracing the spirit of progress through reason, or prioritizing personal liberty that were also characteristic of the Enlightenment era.

## Notes

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<sup>1</sup> Thomas Jefferson, "On Indians and Negroes", Kramnick, I., Ed. (1995: 668).

<sup>2</sup> According to Wilentz (2016: 87), "Despite his exquisite pain about slavery as 'an abominable crime,' Jefferson remained a slaveholder his entire life, owning at one point as many as two hundred slaves." Wiencek (2012: 11) similarly noted that, "Somehow he [Jefferson] rationalized an abomination to the point where an absolute moral reversal was reached and he made slavery fit into America's national enterprise."

<sup>3</sup> It is noteworthy that Jefferson subsequently freed all the surviving offspring but none of his other slaves (Baker, 2017).

<sup>4</sup> Holt (1992: 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."

<sup>5</sup> Slavery was first abolished in France in 1794, reinstated by Napoleon in 1802 and finally abolished in 1848. The circumstances surrounding the original abolition in 1794 and reinstatement in 1802 are conflated with the politics of the French Revolution and wars with Britain. Brissot de Warville, the co-founder of the *Société des Amis des Noirs*, was guillotined while other key members of this abolition society, Etienne Clavière and the Marquis de Condorcet committed suicide in prison (Curran, 2013: 204-206).

<sup>6</sup> Hume (*Essays, Moral and Political*, 1742 – Kramnick, 1995: 629); Kant (*Observations on the Feeling of the Beautiful and Sublime*, 1764 – Kramnick, 1995: 638).

<sup>7</sup> In this regard, Wiencek (2012: 89) concluded that, "Again and again the sale, the hiring, or the mortgaging of black souls rescued the Jeffersons from a bad harvest, bought time from the debt collectors, and kept the family afloat while a new and grander version of Monticello took shape."

<sup>8</sup> Clearly some slave owners were troubled by the moral uncertainties of slavery, Washington and Jefferson come to mind, but even they did not manumit their slaves until their deaths.

<sup>9</sup> Except for the South Carolina rice plantations, plantation holdings in the U.S. were generally smaller and most owners were not absentees.

<sup>10</sup> Green (1982: 106) described the profound impact of the BCO on colonial affairs, an impact that was unmatched by a comparable U.S. institution: "After 1824 Colonial Office correspondence was almost entirely devoted to amelioration, to the civil rights of free coloured people, to the maltreatment of slaves or missionaries, and to requests for additional information on conditions and institutions in the colonies. The Colonial Office played a vital educational and propagandist role in the interest of emancipation, relentlessly exposing the abuses of the planters and thereby undermining the attempts of West Indians to justify slavery."

<sup>11</sup> National Library of Scotland, Crawford papers, 23/14/4.

<sup>12</sup> Univ. of Exeter Library, Exeter, Gale-Morant Papers, 3c.

<sup>13</sup> National Library of Jamaica, Kingston, Old Montpelier Estate Account Book, MS 217.

<sup>14</sup> National Library of Scotland, Nisbet papers, MS 5478.

<sup>15</sup> National Archives of Scotland, Grange Estate, GD1/8/36/108-109.

<sup>16</sup> National Archives of Scotland, Stothert of Cargen, GD 241/189/1.

<sup>17</sup> In the case of the Thomas River Estate in Clarendon, Jamaica a jury of twelve was appointed for the purpose in 1769 (National Library of Scotland, Nisbet papers, MS5478/1-3).

<sup>18</sup> National Library of Scotland, Nisbet papers, MS 5479/220.

<sup>19</sup> National Library of Scotland, Nisbet papers, MS 5482/3, 9, 23.

<sup>20</sup> University of London Library, MS523/282, 286.

<sup>21</sup> Solomon Northup (1868: 135) recounted his own experiences on a Louisiana cotton plantation and recalled that, "It was rarely that a day passed by without one or more whippings."

<sup>22</sup> See for example the schedule prepared for the Earl of Balcarres' coffee plantations in Jamaica of the daily pickings by the first, second and third gangs in 1833-1834 (National Library of Scotland, Crawford papers, 25/11/652/1).

<sup>23</sup> National Library of Scotland (NLS), Crawford, 25/11/652(1)

<sup>24</sup> NLS, Nisbet, MS 5479/160; National Archives of Scotland (NAS), Miscellaneous Accessions, GD/32/36

<sup>25</sup> NAS, Melville Castle, GD 51/11/27/2

<sup>26</sup> NAS, Stothert of Cargen, GD 241/188, 1-5, 109

<sup>27</sup> University of London Library (ULL), Newton family, 523/122/3

<sup>28</sup> ULL, Newton family, 523/270

<sup>29</sup> British Library (BL), Lowther plantations, 43507/4

<sup>30</sup> BL, Lowther plantations, 43507/9

<sup>31</sup> Cambridgeshire Record Office, Tharp, R55/7/128 (c) 6-7/9

<sup>32</sup> Ford (2009: 164) explained that, “Paternalists saw themselves as champions of morality and discipline and sought to render slavery more domestic by giving it a sense of order and discipline as well as a sense of kindness and reciprocal affection.

<sup>33</sup> Ford (2009: 149) similarly concluded that, “Once the federal ban on slave imports took effect, few lower South slaveholders doubted that the need to cultivate a family atmosphere encouraging longevity and reproduction among slaves held the key to the future of the slave economy.”

<sup>34</sup> We accredit a referee for noting Jefferson’s accounting skills.

<sup>35</sup> Wiencek (2012, 65), clearly suggests that Jefferson was a unique individual and expressed many conflicting and contradictory views on slavery: “Among the completely contradictory points he advanced about slaves and slavery, we have: the institution was evil; blacks had natural rights, and slavery abrogated those rights; emancipation was desirable; emancipation was imminent; emancipation was impossible until a way could be found to exile the freed slaves; emancipation was impossible because slaves were incompetent; emancipation was just over the horizon but could not take place until the minds of white people were ‘ripened’ to it.”

<sup>36</sup> Our view of Jefferson’s uniqueness regarding his accounting record-keeping practices is shared by Baker (2017).

<sup>37</sup> Dumas (2012: 56) similarly noted that, “Abolitionists regularly emphasised their moral motivations for action, whereas anti-abolitionists emphasised economics and security.”

<sup>38</sup> In this regard, Gallhofer and Haslam (1994b: 432) wrote, “Accounting could here be conceived as an object of a scientific materialist Enlightenment reasoning and be therein perceived as a scientific instrument of governance and management.”

<sup>39</sup> We wish to accredit a reviewer for suggesting this Foucauldian viewpoint.

<sup>40</sup> We wish to acknowledge another reviewer for providing this historical perspective on slavery.

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