The role of government accounting and taxation in the institutionalization of slavery in Brazil

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ABSTRACT

We use a theoretical framework based on concepts of historical institutionalism, institutional logic and ideology to enhance understanding of how government accounting and taxation helped to institutionalize slavery in Brazil by interpreting enslaved people as an economic commodity. We conduct an interpretive critical analysis using archival sources from the period 1531–1888. The social practice of government accounting and taxation produced and conveyed meaning using symbolic forms that ranged from everyday statements to complex texts and images. These codified financial realities in a way that reified slavery and influenced the historical trajectory of slavery. Government accounting and taxation practices were self-reinforcing sequences. They encouraged a structural inertia that was not conducive to de-reification of the slave trade or of slavery. We reveal how government accounting and taxation institutionalized government administration of slavery by according it social authority, social reality and temporal endurance.

1. Introduction

We analyse the history of slavery in Brazil from 1531 to 1888. Such a long analysis period yields instructive insights. Our objective is twofold: to reveal how the institution of slavery developed and was transformed through competing logics and ideology in a path dependent process; and to enhance understanding of how government accounting and taxation helped to institutionalize and reify slavery in Brazil. ‘Reify’ is taken to mean the subjugation and transformation of a person ‘into a commodity governed by “forces of the market”’ (Dallmayr, 1970; p. 127).

The discourse in Brazil associated with government accounting and taxation established understandings through classifications and representations that were embodied in accounting records, scripts and schemas (Ezzamel, Robson, & Stapleton, 2012). Such devices commodified enslaved people as forms of property and situated them in a market-based realm where they could be bought and sold with little constraint (May, 2006). Such commodification corresponded with State ideology and with the interests of slave owners and the ruling elite (most of whom proclaimed slaves to be a physical necessity).

In comparison to other slave-based societies in the Americas, slavery endured in Brazil for a longer period (from about 1531 to 1888) and involved more slaves. An estimated 4,009,400 African slaves disembarked in Brazil between 1531 and 1855 (Instituto Brasileiro de Geografia e Estatística, 2000). In the early decades of the nineteenth century, Great Britain...
applied strong pressure on Brazil to abolish the trade in slaves and slavery in all of its manifestations. This pressure had little practical effect. Between 1815 and 1888, de-reification was slowed by a structural inertia in government entities. This was facilitated by accounting and taxation rules that were embedded in Brazil’s institutional, legal and regulatory framework.

We explore the logic and meaning of accounting in government action (Carmona, Ezzamel, & Gutiérrez, 1998) and how social practices, such as government accounting and taxation, were implicated in the re-production of organizational and social life (Englund, Gerdin, & Burns, 2011). Focusing on the texts of slavery that were associated with civil laws and government accounting and taxation enables us to highlight the logics responsible for reproducing the institution of slavery. To facilitate our analysis, we use an innovative theoretical framework which combines historical institutionalism (Steinmo, 2008; Thelen, 1999; Thelen & Steinmo, 1992), institutional logics (Thornton, 2002; Thornton & Ocasio, 1999; Thornton & Ocasio, 2008) and ideology (Thompson, 2013) to frame government accounting and taxation in the context of a slave-based society.

Historical institutionalism is useful in the under-explored temporal and geographic context of Brazil because it provides a way of explaining ‘the processes of gradual institutional evolution… [and] the co-dependence of ideas, interests and institutions’ and emphasises ‘the influence of institutional logics on social action’ (Schulze-Clenven & Weishaupt, 2015, p.71). Given the long analysis period here, historical institutionalism is an appropriate approach to adopt. By ‘historical institutionalism’ we mean a theoretical mind-set which considers institutional change as having been shaped over time by sequences of social, political and economic behaviours (Steinmo, 2008). Institutional logics analyse the relationships in social systems between individuals, institutions and organizations (Thornton & Ocasio, 2008). ‘Ideology’ is conceived as a symbolic substance that binds individuals to the social world and establishes relations of domination through the processes of legitimation, dissimulation, unification, fragmentation and reification (Thompson, 2013; Ferguson, Collison, Power, & Stevenson, 2009).

We draw on archival sources to analyse the role of government accounting and taxation in institutionalizing slavery.¹ Our thesis is that government accounting and taxation constructed meaning and conveyed it by text and images to serve power relations in a slave-based society. We reveal how repetitive texts and images of government accounting and taxation were self-reinforcing sequences (defined later) supporting slavery; and how cognitive schemas reified slavery and its institutional logics. We discuss the reactive sequences (defined later) to slavery (such as external pressures from England) that reduced the institutional logic of African slavery. By explaining how accounting measurements were carriers of meaning (e.g., of rules and power) which helped to reify and institutionalize slavery, we reveal how the discourse of government accounting was mixed with the institutional logics of slavery. Through repetition this helped to shape cognition and render temporal endurance to slavery.

This paper contributes to the literature on accounting and oppression by detailing the unique manner in which accounting and taxation were used to perpetuate the enslavement of human beings in Brazil over several centuries. Additionally, the innovative theoretical framework adopted gives needed attention to the social-historical context of reception… [and] the meaning of messages as interpreted by recipients; and the discursive elaboration of messages’ (Ferguson, 2007, p. 928). Thus, this paper contributes not only to the accounting literature on slavery, but also to the broader accounting literature that emphasises the social and political nature of accounting.

After presenting a literature review and outlining the theoretical framework, we discuss the competing logics at a first critical juncture: the decision in 1755 to prefer African slaves to indigenous slaves. Thereafter, we explore the competing logics that determined a second critical juncture: the decision in 1850 to formally prohibit the slave trade in favour of pursuing European immigration. We then explain the self-reinforcing discourses of accounting that encouraged structural inertia, draw conclusions, and enter suggestions for further research.

2. Literature review

Most research on accounting for slave labour has focused on slavery in the USA or British West Indies. Studies of accounting and slavery in Brazil are scarce. Analyses of Brazilian documents relating to accounting and taxation practices have concluded that such practices were calculative recording and revenue raising mechanisms to facilitate the operation of Brazil’s slave-based society (Rodrigues, Craig, Schmidt, & Santos, 2015).

Previous research on accounting and slavery is of two broad types (Tyson, Fleischman, & Oldroyd, 2004). First, there are descriptions of specific accounting procedures associated with slave-related transactions. These portray accounting as a value-free calculative technology for monitoring performance and controlling costs (Cowton & O'Shaughnessy, 1991; Razek, 1985). Second, there are reviews and critiques (such as in the present paper) of accounting as a social mechanism for sustaining the economic and social degradation of slaves (Fleischman, Oldroyd, & Tyson, 2004; Fleischman & Tyson, 2004). Papers in this category include criticisms of historical examinations of slavery for concentrating on the technical side of accounting whilst largely ignoring the social role of accounting (Miller & Napier, 1993; Napier, 1989). Some research emphasises the fact that although neither accounting nor accountants constructed slavery, accounting practices reinforced racially-based social relationships (Fleischman & Tyson, 2004). No prior authors have focused explicitly on the role of accounting in the institutionalization and deinstitutionalization of the slave trade and slavery, as we do here.

¹ We do not endorse such institutionalization. Rather, we focus on critically interpreting the historical artefacts at hand. Our personal view is that slavery, in all of its manifestations, is utterly repugnant and abhorrent. We urge readers to be mindful of the ill-treatment and human misery inflicted on enslaved persons and endued by them.
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