Accounting For Labor Structures On U.S. And British West Indian Plantations

Stream 7: Critical Accounting

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Abstract: Scholars have called for historical studies that transcend the origins of accounting procedures and instead explore the social contexts in which procedures were manifest and normalized [Hopwood, 1987; Napier, 1989; Miller and Napier, 1993]. These scholars also outlined a broader perspective of accounting, one that includes forms of economic calculation other than the monetized, debit/credit procedures associated with financial accounts. Scholars have responded with more interpretive histories that, in general, have adopted a more critical perspective of accounting’s role vis-à-vis labor structures within organizations. This particular paper describes the structures used on U.S. and British West Indian (BWI) plantations and focuses on the differences between the ganging and tasking methods of extracting surplus value. It is, therefore, concerned with those issues most central to the theories of Foucauldian and Marxist accounting historians - labor control and labor productivity.

In our view, slave gangs exemplified a pre-modern approach in which owner/managers relied primarily on physical power to compel work effort, whereas developing individual work tasks and predetermining task rates incorporated more sophisticated practices of surveillance, measurement, normalization, and socialization. Tasking responded to changing market conditions by incorporating multi-faceted procedures to spur greater slave productivity and may be perceived as an example of disciplinary control, an element in the transition from pre-modern to modern control systems. While both ganging and tasking were designed to extract surplus value from slave workers, tasking may be perceived as a precursor to modern accounting control procedures such as standard costing. The existence of these two modes of production in the context of slavery, which is one of the most ancient forms of organizational control, provides an excellent opportunity for testing Foucauldian and Marxist hypotheses of historical development.

Key words: accounting history, accounting and labor structures, plantation accounting
INTRODUCTION AND LITERATURE REVIEW

A number of accounting scholars have examined the accounting for plantation workers in the U.S. [Barney and Flesher, 1994; Flesher and Flesher, 1981; Heier, 1988; Razek, 1985], British West Indian (BWI) [Cowton and O'Shaughnessy, 1991], and Australia [Burrows and Morton, 1986]. In general, these authors described the specific accounting procedures associated with buy/sell and other slave-related transactions, and speculated on the information included or omitted from plantation records and reports. The common thread through these studies was the unstated assumption that accounting was a relatively neutral, value-free technology that helped plantation owners, masters, and overseers (hereafter “owner/managers”) monitor performance and control costs, rather than an active social mechanism that enabled owner/managers to sustain slave workers’ economic degradation.¹

Beginning in the late 1970s and continuing thereafter, a number of scholars have questioned the significance of historical research that examined the technical side of accounting but disregarded accounting’s role within organizations. They criticized purely descriptive studies for being exemplars of an accounting antiquarianism that was too narrowly focused on either origins of particular techniques or instances of best practice [Hopwood, 1987; Napier 1989; Miller and Napier, 1993).² These scholars also promoted a new type of history that adopted a far broader perspective of accounting’s domain and focused on social and organizational contexts rather than basic transactions and procedures. For example, Miller and Napier [1993, pp. 633, 636] argued that:

We need, for example, to address the localized conditions out of which emerged practices such as standard costing or discounting techniques for investment decision-making...It is more fruitful to examine the interdependence of ways of calculating and ways of organizing, than to search for an originating event or practice.

Innumerable scholars have heeded these calls by writing more interpretive accounting histories that have, in general, adopted a more critical perspective of accounting and its role in disciplining workers and maintaining dominance over particular groups within organizations. One of the earliest and most influential exemplars of these “new” histories examined the implementation of work norms and standard costs at the U.S. Springfield Armony in the early and mid-19th century [Hoskin and Macve, 1988]. This work and several extensions [Ezzamel et al., 1990; Hoskin and Macve, 1994, 2000] spawned an extended debate about the interface of accounting and military management at the Armony and the resultant development of standard costs.³ More recently, scholars have critically examined the role of accounting during the Holocaust [Funnell, 1998; Walker, 2000], as well as its utilization for the control of Australian Aborigines [Alagiah, 1999], Royal Tobacco Factory workers in Spain [Carmona et al., 1997, 2002], and Hawaiian sugar plantation workers [Fleischman and Tyson, 2000]. In a recent

¹ Cowton and O'Shaughnessy (C&O) [1991, p. 40] noted that prior accounting studies of plantation accounting research had been most concerned with aspects of the slave trade, but C&O did not fully pursue the idea that neither these studies, nor their own, failed to question the broader and presumably more substantive issue of slavery’s morality.

² Hopwood [1987, p. 207] was unabashed in his critique of traditional accounting history: “Although a great deal of attention has been devoted to the history of accounting...most of the studies that are available have adopted a rather technical perspective delineating the residues of the accounting past rather than more actively probing into the underlying processes and forces at work. Antiquarianism has reigned supreme.”

project, Fleischman and Tyson [2002] concluded that accounting was more complicit in sustaining slavery than accounting historians have heretofore acknowledged, in part, because accounting facilitated the conversion of qualitative human attributes into discrete categories that were rank-ordered and monetized.

The current paper extends the assessment of plantation accounting by examining gang and task labor structures for slave workers on U.S. and BWI plantations. We examine the contextual factors that led to the choice of a particular structure in both environments and discuss these factors in terms of Foucauldian and Marxist theory. Our principal conclusion is that tasking responded to changing labor market conditions and incorporated multi-faceted procedures that were used to spur greater productivity. As such, tasking may be perceived as an example of pre-modern disciplinary control, an element in the transition from pre-modern to modern control systems, and a forerunner to modern labor control devices such as standard costing.

LABOR CONTROL OPTIONS

Gang Structures: Owner/managers employed a range of techniques to organize and control slave workers on U.S. and BWI plantations. At one end of the range, field hands were divided into work gangs that were continually or periodically monitored to ensure they worked a full day and gave a full-day’s effort. In many gangs, designated slave drivers set the pace of work and less proficient hands were whipped, threatened, or otherwise cajoled to keep up. With rare exceptions, a gang slave’s work day ran from dawn to dusk, leaving little time for personal enterprise except on free days or evenings. Gang members could also be collectively tasked to complete a certain amount of work, and particular individuals within the gang could be assigned different production quotas because of skill differentials. On some plantations, separate gangs were organized on the basis of age, sex, or skill levels. The typical structure in the BWI included three different gangs: a single “great gang” encompassing all of the relatively able-bodied workers; a second gang of the lesser able and younger workers; and a third gang of children (frequently called the “grass gang”). On large plantations, there could be several gangs of first-class workers who were supervised by one or more overseers or drivers who were often in their fifties and past the prime productive age for field work.

Closely supervised gangs provided management control in the absence of time-based wages and other economic incentives. Since individual gang members had no reason to work quickly under a dawn-to-dusk schedule, owner/managers often employed group incentives, both

\[4\] Northup [1968, p. 172] described the impact of periodic monitoring on behavior: “Master Epps, I soon found, whether actually in the field or not, had his eyes pretty generally upon us. From the piazza, from behind some adjacent tree, or other concealed point of observation, he was perpetually on the watch.”

\[5\] Fleischman and Tyson [2000] found that in Hawaii, gangs were tasked to complete so much forward progress per day.

\[6\] Higman [1984, p. 168] noted that field supervisors were non-laboring slaves that were variously described as “drivers, superintendents, overseers, or rangers.” They could also be designated “headmen.”

\[7\] Joseph [1987, p. 30] felt that the need for labor control was the key determinant in choosing gang systems. “The day-long schedule and close supervision of cotton’s gang labor economy may have more to do with controlling labor than labor organization, and perhaps reflects a strategy of keeping slaves occupied, supervised, and ultimately exhausted as a means of avoiding revolt.”
negative and positive, to stimulate greater effort. The lash or its threat, reduced provisions, and additional work were all used, especially in gang settings. Notwithstanding, only about one-third of former U.S. slaves interviewed during the 1920s and 1930s recollected that they had experienced corporal punishment on the plantations of the antebellum South [Crawford, 1992].

There are clear indications that positive rewards and incentives were also used to encourage greater work effort. For example, Higman [1984, p. 199] conceded that “physical coercion was fundamental,” but noted that owner/managers provided a “complex combination of negative and positive incentives.” Regardless of the techniques used to elicit greater work effort, owner/managers were continually confronted with forms of labor resistance that, except for the act of running away, were not unlike those employed by waged workers in factory settings. While corporal punishment occurred in both gang and task structures, the majority of the harsh and brutal images of slave life appear to reflect slave life under ganging. That said, owner/managers certainly realized that excessive brutality meant lower overall returns on their sizable investment in human capital.

Task Structures: While our examination of slave inventories typically included drivers, suggesting a ganging system in the fields, these inventories also listed a range of specialty workers – e.g. distillers, milkmen, washer women, carpenters, etc. – who must have worked in...
smaller groups or on individual tasks. Unlike gang systems in which slave workers were
organized into tightly monitored groups, the task structure, in its purest form, incorporated
predetermined rates of effort or output that were assigned to individual workers who were
usually not directly supervised. A South Carolina planter’s definition of a task seems fairly
representative of the slave era: “a task is as much work as the meanest full hand can do in nine
hours working industriously” [quoted in Breeden, 1980, p. 69].

At the heart of tasking was the idea that a measurable unit of work, in the field or
otherwise, was identifiable and could be standardized by class for all workers performing a
particular activity. Typically, field workers were classified into full, three-quarters, half, or quarter
hands on the basis of their ability, although task rates could be adjusted for individual
differences. In some cases, slave workers were assigned tasks at the beginning of the day
and were not directly supervised while they worked. In others, slaves were monitored
periodically or at the end of the day when their output was evaluated. When slaves were not
required to work from dawn to dusk, the most proficient workers were able to finish their tasks
earlier in the day or with less work effort. Therefore, especially in the absence of direct
supervision and use of physical force, task rates would need to elicit a reasonable
amount of work effort to be fully cost effective. That said, task levels for wood gathering in Louisiana
were extremely low in terms of standards [Fleischman and Tyson, 2002], as were those in the
North Carolina turpentine industry [Vollmers, 2002].

Although task rates could be burdensome, especially for marginal workers, better
performing slaves had the opportunity for greater control over free time. Thus, if task rates were
not unreasonable and slave workers could leave the field once task targets were met, they
almost certainly preferred tasking to ganging or some other dawn-to-dusk work arrangement.
Once they finished assigned tasks, slaves used free time to tend provision grounds, sell their
labor for cash wages, or sell surplus foodstuffs for cash or other goods. Some Barbadian
slave elites were even able to acquire property and rent slaves on occasion to work on their

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14 See MS5478 and MS 5479 in the Nisbet papers for slave lists that include drivers, unskilled,
and specialty slave workers. See Gray [1933] and Morgan [1988] for a detailed discussion of the
range of work activities that were tasked.
15 See Fleischman and Tyson [2002] for a fuller discussion of how the classification scheme was
used on the Ossabaw Island plantation in the 1840s and 1850s.
and reasonable day’s work was the ideal espoused by the South’s students of slave
management. A full day universally meant daylight to dark…A reasonable day’s work meant a
daily chore that while not backbreaking required a brisk pace to finish.”
17 Morgan [1982, p. 586] argued Southern slaves and freed men strongly preferred the task
system to ganging: “The reasons for the slaves’ [and freedmen’s] attachment to the task system
should be readily apparent…The most obvious advantage of the task system was the flexibility it
permitted slaves in determining the length of the working day…A second advantage concerned
the relationship between the slaves’ provisions and the planters’ rations. Whatever slaves
produced beyond the task was regarded as surplus to, not a substitute for, basic planter
allocations of food and clothing.”
18 Berlin and Morgan [1993, p. 28] stated that by emancipation (1834), “not only were some
three-quarters of the slaves in the British West Indies feeding themselves but the surplus they
28] noted that, “By 1832…no less than 27 per cent of Jamaica’s total agricultural output came
from slaves’ provision grounds and was the product of waged labour.”
In addition, there were always manumitted slaves who “bought” their families' freedom if possible. Clearly, owner/managers received a number of tangible benefits from task structures. These included the ability to set, measure, and evaluate an individual slave’s job performance, as well as the opportunity to reduce supervisory costs and increase worker productivity. Setting task rates also enabled owner/managers to establish appropriate “rental” rates for slaves that were hired out on a daily, weekly, or yearly basis. Within the calculation of these rates would be the implicit recognition of differentials in the value of output, a slave's particular skills, and the overall supply of slave labor. Tasking also allowed owner/managers to reduce or eliminate food rations once slave workers were allotted land on which to produce their own provisions. In summary, and according to Berlin and Morgan [1993, p.15]:

Tasking grew in popularity particularly in the early nineteenth century and was even adopted by sugar planters as they sought to increase productivity, reduce costs of supervision, and lessen metropolitan criticism of the hard driving associated with gangs.

It should be noted that tasking, when viewed as a performance-based rather than a time-based labor scheme, was not unique to U.S. or BWI slave plantations. For example, group tasking was widely used by British shipbuilders in the mid-17th century. Tasking on slave plantations differed, however, from tasking in the shipbuilding industry in at least three ways: 1) wages in kind, rather than cash wages, were typically paid to slaves; 2) non-cash wages were directed to individual slaves rather than divided among a group of shipbuilders; and 3) slaves were usually assigned individual tasks whereas shipbuilders were tasked as a group.

The idea of unsupervised slave workers and, in many cases, rather lax work requirements may be surprising given the familiar image of an overseer, whip in hand, forcibly compelling a line of slaves to work until exhaustion. It should also be noted that there was always a non-gang, non-tasking option for labor control, especially on small plantations. The randomness of cotton-picking statistics, on large and small plantations alike, suggests that field hands often worked informally and on a wider variety of activities. Notwithstanding, Morgan [1988, p. 202] concluded that tasking had become the prevalent form of plantation labor system in the Anglo-American world by the 1830s.

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19 Beckles [1998] reported that Barbadian artisan slaves received cash wages for special services and “possessed some property, including the use of slaves for their own purposes.”
20 The Codrington papers reveal that at the Betty’s Hope plantation in Antigua in the 1790s, various tasks were costed in terms of the number of blacks required, the time in days, and cost per day.
21 See Fleischman, Oldryd, and Tyson [2003] for a more focused discussion of slave valuations and the factors that caused these rates to vary over time and according to age, gender, and occupation.
22 According to Haas [1969, p. 44]: “Task work had long been universal in private shipyards, and its use in the navy’s own yards was discussed at intervals for eighty years at least before its adoption in 1775.” As was the case on plantations, a ship was deconstructed into a set of discrete tasks and a “labor price” for completing each task was established.
23 See Fleischman and Tyson [2002] for examples and discussion.
THE CHOICE OF GANG OR TASK STRUCTURES

A number of factors help explain owner/managers’ choice of a particular labor structure. In many cases, owner/managers chose ganging because they felt it provided greater disciplinary control over slave workers. They may have also preferred close supervision when the slaves were either inexperienced or were working on certain critical tasks. The inability to quantify work activities or to regulate work performance systematically also favored gang structures. Alternatively, some owner/managers allowed slaves to work without direct supervision because a crop, like rice, was especially hardy, or because the acreage each slave cultivated was too extensive to monitor. Others favored task structures because they felt that tasking’s higher productivity compensated for the loss of social controls. Since tasking enabled slaves to pursue independent economic activity, it may have been perceived as a way to deter runaways as slaves were more tied to the land when they were allowed to benefit from any surplus generated. The inability of many overseers to extract work effort without excessive force may also have motivated plantation owners to adopt unsupervised tasking. In addition, if a worker’s efforts or output could be weighed, inspected, counted, or otherwise quantified, tasking was certainly possible and may have been preferred.

Tasking structures were further facilitated if tasks could be normalized and task rates applied to workers even if standards were derived elsewhere and articulated in the agricultural literature. It was especially true in the U.S. where a number of popular Southern farm journals disseminated information about activities that were suited to tasking and the appropriate task rates for these activities. Morgan [1988, p. 205] noted that tasks on U.S. rice plantations were normalized to the extent that, “everything in rice cultivation was measured by neatly demarcated, universal standards.” According to Higman [1984, p. 179], “most slaves were forced to work set hours, but it became increasingly common after 1807 [the date of the cessation of the slave trade in both the U.S. and the British Empire] for rural labor to be organized on a task-work system.”

It should be again noted that the choice of a work structure was far from invariant. Owner/managers might require slave workers to work from dawn to dusk as well as achieve

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24 Thomas Affleck [1854] included the following comments in The Cotton Plantation Record and Account Book in the section titled, “The Duties of an Overseer”: “Never be induced by a course of good behavior on the part of the negroes, to relax the strictness of your discipline.”

25 Joseph [1987, p. 30] neatly and succinctly distinguished between the two systems on the basis of performance measurement: “Gang labor was not regulated by any particular performance requirements, and its days were the ‘sun-up to sun-down’ work days traditionally associated with plantation slavery...Task labor, on the other hand, established measurements of labor and quantities of production, which were expected to be produced.”

26 According to Berlin and Morgan [1991, p. 19]: “Allowing slaves time for independent economic enterprise not only operated against malingering but also armed slaveowners with another means of disciplining their slaves: keeping them busy.”

27 For example, Gray [1933, p. 558] noted that, “serious problems of management were involved in the necessity of entrusting the lives of human beings to hired subordinates, who at best were men of little education, with narrow vision and sympathies; at worst cruel, licentious tyrants.”

28 Even when a slave’s output was measured individually, however, gang systems may have been employed simply because owner/managers wanted to maintain greater social control over their workers.

29 Gray [1933] reported that slave gangs were sometimes used to develop task rates. Morgan [1988] noted that there were a variety of hybrids between the two extremes of ganging and tasking. Among the most prominent were unsupervised gangs and collective tasking. Given that the same plantation workers could be organized in different ways at different times, ganging and
predetermined levels of output.\textsuperscript{30} They might also shift slave workers to and from tasking and ganging, depending on circumstances. For example, a Georgia overseer expressed the following views about organizing labor in 1854 [Breeden, 1980, p. 68]:

I do not believe in tasking Negroes all the time, but I believe in tasking them when it is necessary in case of a push when the crop is suffering. I find it a good plan, as every overseer will find it to be, to separate his hands when he cannot be with them all the time, which is very often the case. It is often the case that the hoe hands are in one place and the plow hands in another. In such cases it is impossible to be with both at the same time...I do not think it is a good plan to task plow hands, and I never do it. Nor do I think it is right to give them to understand that they have to get to a given point by a certain time, unless I know that they can arrive at that point without straining the team. I think it is best for the overseer to see that his plows do their duty and not risk tasking. Horses and mules are often injured by such management.

Tasking became increasingly popular after 1807 when both the U.S. and England outlawed slave imports. In prior years, owner/managers were able to import new slaves continually and at relatively lower cost. Thereafter, especially in the BWI, where lower birth rates and life expectancies prevailed, the cost of slaves increased dramatically, and owner/managers were forced to take greater care of their investment in slave capital.\textsuperscript{31} The decreasing supply and increasing cost of replacement slave workers also gave current slaves greater bargaining power over customary task rates. Furthermore, tasking was facilitated where plantations were larger, as in the BWI, since the ability to supervise slave workers closely became more difficult. As plantation work grew more diversified and complex, tasking differentials came to be based on sexual as well as skill-level differentiation, especially in occupations where a productive difference existed between men and women.\textsuperscript{32} It should be noted, however, that both Fleischman and Tyson [2002] and Barney and Flesher [1994] found little productivity difference between men and women in cotton picking on U.S. plantations. Finally, as noted earlier, some labor systems had vestiges of both ganging and tasking. Solomon Northup [1968, pp. 124-125] recounted his experiences from years as a field slave on a Louisianan plantation in the 1840s and early 1850s precedent to achieving his freedom. His description of tasking differs from the way tasking was generally employed in the BWI in that task norms were individualized according to each slave’s skill level:

tasking should be considered as representing the ends of a continuum rather than as clearly distinct polar opposites.

\textsuperscript{30} See Northup [1968] for a description of this environment.
\textsuperscript{31} Clarke [1823, p. 6] prepared a report describing the degree to which slave costs had increased in the BWI since the cessation of the slave trade in 1807: “The situation of the old British Colonies is now truly lamentable. It is to be recollected that the slave trade then existed, in consequence of which labour was to be procured at half the price for which it is now gotten, and the value of rum is now much less than it was then.”
\textsuperscript{32} For example, Carr and Walsh [1988, pp. 175-176] discussed the sexual division of labor in the Chesapeake region: “Growing agricultural diversification, both between various regions and on individual farms, eventually changed work outside the home still more...With these changes, increasing numbers of workers were exposed to a greater variety of tasks, and with this variety came some shifts in the division of labor, especially slave labor. The result for slaves of increased complexity of work tasks was a marked increase in the sexual division of labor.”
When a new hand, one unaccustomed to the business, is sent for the first time into the field, he is whipped up smartly, and made for that day to pick as fast as he can possibly. At night it is weighed, so that his capability in cotton picking is known. He must bring in the same weight each night following. If it falls short, it is considered evidence that he has been laggard, and a greater or lesser number of lashes is the penalty. An ordinary day’s work is considered two hundred pounds. A slave who is accustomed to picking, is punished, if he or she brings in a less quantity than that. There is a great difference among them as regards this kind of labor. Some of them seem to have a natural knack...while others, with whatever practice or industry, are utterly unable to come up to the ordinary standard...Each one is tasked, therefore, according to his picking abilities, none, however, to come short of two hundredweight.33

In summary and regardless of owner/managers’ choice of a particular labor system, it appears that better performing slave workers clearly preferred tasking, especially when market forces allowed them to exert leverage over their work effort and resultant task rates [Turner, 1992]. The opportunities for slaves to work without direct supervision and the constant threat of force, to obtain cash wages or other economic resources, and to control greater portions of their time were all possible with tasking.34

**TASKING AS A PRECURSOR TO STANDARD COSTING**

In our view, owner/managers used task structures to provide controls that were in many ways antecedent to the use of factory standards. For example, slave workers were often graded according to their ability; highly skilled and/or tireless workers were selected to establish task rates; work norms were established and generalized to different work groups and work settings; and output was measured individually. Taken together, all of these practices enabled owner/managers to exert disciplinary power over slave workers without directly monitoring or physically coercing their work efforts. Although tasking is not purely Foucauldian in the traditional sense since power is predominantly top-down imposed, it can be viewed “in the context of a configuration of power relations” and recognized for “its ability to quantify human performance” and, therefore, as a direct precursor to modern managerialism [Carmona et al., 1997, pp. 437-438].35 For example, House [1954, p. 154] concluded:

> The task system was the yardstick designed to produce effective performance and also serve as a convenient standard for the measurement and estimate of the labor requirements on various projects.

33 Gray [1933, p. 552] recounted Northup’s personal account but concluded that, “the [task] system tended to be stereotyped.”
34 Morgan [1988, p. 209] noted that once gang workers had been emancipated, they embraced tasking.
35 In point of fact, comments by Carmona et al. [1997, p. 443] regarding accounting apply equally well to tasking: “Operating as an invisible set of practices, accounting renders calculable and visible the activities, and hence the accountability, of individuals in the work place...Further, with these measures, management can compare, differentiate, hierarchize, normalize and homogenize individuals.”
Over time, as societal values shifted away from brutal gang structures and especially after 1807 when the supply of replacement slaves decreased sharply, customary practices discouraged owner/managers from requiring extra work and imposing higher task rates arbitrarily without some form of bargaining or negotiation. According to Turner [1999], verbal protests, absenteeism, sabotage, and strike action could be perceived as forms of tacit bargaining. Craton [1994, p. 32] similarly noted that direct bargaining was a key element in the pervasive and generally seamless transition from slave to wage work:

Moreover, the way that slaves were able progressively to negotiate smaller tasks and a larger share of their hiring wage underlies the fact that the switch from slavery to wage labor was not only inevitable but also a steady transition rather than a sudden change. The processes described above could be illustrated in any colony in the British West Indies. (italics added)

Over time, task structures provided an opportunity for slave workers to participate more fully in determining task rates as well as the number of free days, self-hire rules, and the amount of time available to tend provision grounds. Thus, task setting began to take on vestiges of Foucauldianism and was not an entirely one-sided exercise of disciplinary power. In point of fact, Turner [1992, p. 19] concluded that in Jamaica, where provision-ground output was extensive, "slave workers were able to establish customary norms for estate work and respect for their expertise" (italics added).

There does appear to be at least one important difference between a slave’s attitude towards tasking and a factory worker’s view of standards, however. After factory work advanced to the point that work tasks had become machine-paced, factory workers typically put in an entire workday, with or without the pressure of meeting standards. However, better performing slaves who worked in tasking structures could indulge in free time once they completed their assigned work. This argument presumes, of course, that task rates were not unduly one-sided

Berlin and Morgan [1991, p. 14] spoke to this point directly: “Once the boundaries between the masters’ time and the slaves’ time had been established masters crossed it at their own risk, for breaking the carefully negotiated rules of the game could put the game itself into question. Slaves could be forced to work on their own time only under great duress. When extra work had to be done – during planting and harvest, for example – slaveowners generally compensated their slaves, paying them for overwork on Sunday, in the evening, or on special holidays with equivalent amounts of time or with cash. Overwork payments became standard for labor in the ceaseless grinding and processing of cane, as did the onerous labor of digging and clearing canals.”

Turner [1999] discussed the transition from slave to wage work in Jamaica, a transition generally marked by a reduction in physical coercion, such as forbidding the use of the whip in the field after 1824. The Order of 1824 also included more Foucauldian-type disciplinary controls such as the establishment of a police force, a detailed punishment schedule for workplace violations, and the use of a Punishments Record Book to detail offenses and actions taken by owner/managers. Turner [1999, pp. 9-10] characterized these new forms of discipline as “a form of self-policing by owners and managers, supervised by the protectors and their assistants, and backed up by fines and criminal prosecutions.”

Gray [1933, p. 564] noted that, “the custom of permitting each slave family to cultivate a piece of ground for its own use was very general, especially in the coastal region of South Carolina and Georgia, where it fitted into the task system.”
or severe. It is also far from certain whether tasking was favored by marginal workers, by workers on small plantations where the organization of labor was more informal, or by owner/managers who routinely employed a host of positive incentives to recognize extra work effort.

DISCUSSION, SUMMARY, AND CONCLUSIONS

At first glance, there are several factors that would suggest owner/managers’ favoring of gang over the task structures. For one, the social control of gangs might make that structure superior as slaves who did not pull their weight and caused the gang to under-perform might be shunned. Close supervision, where it was available, combined with the threat or actual use of physical punishment, may also have enabled owner/managers to minimize shirking, maintain the desired level of work quality, and stem worker resistance before it developed into an organized movement. Even the slaves themselves, especially weaker performers, might welcome the gang structure if there was a greater possibility for anonymity therein and little opportunity to complete tasks before day’s end. In addition, the majority of slaves were probably even more satisfiers than free labor and would thus be more willing to ratchet down their work effort, even if their living standards were reduced thereby and especially if economic opportunities beyond the plantation were limited.

Notwithstanding and for a variety of reasons, tasking structures became increasingly popular over time. Tasking enabled owner/managers to reduce the costs of supervision, and, when used in conjunction with free time, tasking could provide the incentive for better performing slaves to work faster. As mentioned previously, tasking also could encourage better performing slaves to work harder if proper incentives and opportunities were in place. In addition, once the slave trade was outlawed, tasking also appears to have been the work structure best able to preserve the slave owner’s investment in human capital. Thus, despite the loss of direct social control, task structures were an understandable and pragmatic response to the decreased supply and increased cost of slave labor.

In both labor structures, slaves’ surplus value was continually contested, and owner/managers “forcibly expropriated the slaves’ person, plus the lion’s share of the surplus that slaves produced” [Berlin and Morgan, 1991, p. 2]. In gang structures, owner/managers often relied on the use or threat of force to elicit greater work effort. In task structures, haggling over task rates and effort levels was different but no less contentious. In addition, especially in the absence of direct supervision, owner/managers had to devise mechanisms to ensure that task output goals were achieved at appropriate quality levels.

In terms of theory, several overall points are worth noting. From a Foucauldian perspective, slavery is especially interesting as an example of pre-modern disciplinary regimes based on the exercise of physical power, as opposed to modern systems that utilize wages as economic incentives and depend on accounting controls to provide work discipline. Yet, the

39 Stewart [1823, p. 230] discussed how the elimination of the slave trade impacted many Jamaican slave owners’ view of their slave property: “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; for these constitute his wealth, without them his lands would be an unproductive waste.”

40 Although Fleischman and Tyson [2002] and Fogel [1989] argued that tasking may not have been as widespread as Fogel and Engerman [1974] initially reported, tasking clearly made sense within the slavery environment as a number of other scholars cited in the current paper have claimed.

41 Joseph [1987, p. 31] viewed tasking as “an important labor ‘compromise’ between slaves and their masters.”
paper shows that this dichotomy between what Foucauldians characterize as repressive or productive systems of power is an oversimplification, especially when tasking was employed. Moreover, it is not just that tasking was a precursor to modern control systems, but that here you have a system whose invention predated the influence of Foucault's emerging human sciences of the early 19th century. Indeed, slavery itself was arguably no less influential in promoting less repressive regimes in prisons and factories, through the opposition it engendered, than new sciences such as psychology and criminology. The abolition campaign played a crucial role in defining acceptable norms of human behavior, which fed into other areas of social reform, such as prisons, factories and education [Walvin, 1992, p. 101; Blackburn, 1997, p. 588].

Armstrong [1994, pp. 27-32, 38-41] provided a good critique of how appropriate it is to view accounting as a Foucauldian “regime” of power-knowledge, and some of the discrepancies he identified are relevant to this paper. In particular, he contended that accounting control systems “have evolved as an alternative to the continuous behavioral surveillance characteristic of disciplinary regimes;” that accounting systems focus on results rather than methods (p. 31); that “far from constituting continuous and comprehensive systems of visibility, accounting control systems involve a loss of information (which may be deliberate) both on methods and on the situation between reports” (p. 32); and, finally, that surveillance and performance norms cannot function in practice without back-up of material sanctions and incentives (p. 41). All of these non-Foucauldian characteristics of modern control systems also existed in tasking on plantations.

One other interesting point that Armstrong raised is that “most work organizations differ importantly from Foucault's 'disciplinary blockade' [...] because they are not] characterized by a continuous exposure of their inmates to a certain moral and material order, with countervailing influences excluded” (p. 41). This is not true of slave plantations, which are closer to the “total” types of organizations studied by Foucault than the industrial workplace that has hitherto been the focus of accounting research. Not only was the plantation a “total environment in which the lives of the captive workforce could be bent” [Blackburn, 1997, p. 260], but they were usually run along military lines with the influence of ship's captains prominent [ibid, pp. 233, 260-261, 313].

In conclusion, one could argue from the evidence provided from slave plantation records that:

1. the Foucauldian dichotomy between modern and pre-modern disciplinary regimes is too simplistic in terms of accounting; and
2. the presence of these non-Foucauldian aspects of modern control systems in the very type of institution that Foucault himself was writing about reinforces the incompleteness of his analysis when applied to accounting.

Turning now to Marxism, again there are certain assumptions that could be explored through this paper. In Marxist theory, capitalism depends on the “expropriation [of the small producer] from his means of production, and his consequent dependence upon the sale of his labor on the market” [Giddens, 1971, p. 30]. Although, at first glance, slavery appears an extreme example of this, with the individual losing complete control over the product of his labor, Marxists do not generally regard the New World plantations as capitalist enterprises [Fox-Genovese and Genovese, 1983, pp. vii, 21]. The plantations’ reliance on “brute force” to produce a surplus, as opposed to the economic coercion of the market, made them economically inefficient and rendered their owners “feudal” in orientation [Blackburn, 1997, pp. 374-379, 515]. Just as the feudal lord could only increase surplus by taking more land [Brenner, 1985b, p. 238], plantation owners depended on the supply of slaves. They could not, apparently, make the slaves more efficient. Thus, it is contended that output per slave remained static throughout the 18th century, notwithstanding that overall output increased [Blackburn, 1997, p. 423].

What seems to define capitalism is the drive by property owners to achieve the highest rate of return on investment by extracting maximum surplus from the workforce. It is alleged that
this crucial realization first occurred in Britain from the late 17th century, becoming the prevalent view from the mid-18th, as socialized capital from international trade flowed back into land and became exposed to wage-labor [Brenner, 1985, a, b; Bryer, 2000, a, b]. Marxists maintain that “socialized” capital, or capital that is pooled among various investors, is the capital most likely to demand a market return on investment. The timetable of these developments corresponds to that of this paper. Moreover, many of the plantation owners embodied crucial elements in the story. For example, mercantile sponsorship of colonization of the Caribbean and North America in the 17th century was socialized by nature, tending to come from a “new breed of merchants,” outside the established elite of the great mercantile corporations [Blackburn, 1997, pp. 232-233, Bryer, 2000b, pp. 331, 335-336]. Many of the Caribbean plantations were owned by landed gentry in Britain, some of whom were also industrialists and entrepreneurs [Fox-Genovese and Genovese, 1983, p. 23]. The earl of Balcarres, who served as Lieutenant governor and military commander-in-chief of Jamaica between 1795 and 1801, is an example. His correspondence reveals an entrepreneurial spirit to the management of his coal and cannel mines at home, which he translated to his Jamaican plantations where he evaluated success on the basis of relative return on investment.42

It is therefore pertinent to consider whether plantation owners and managers fitted the feudal or capitalist molds by changing from ganging to tasking? In either mode, one would expect them to be squeezing maximum effort from the workforce. If they were capitalists, one would additionally expect them to be eliciting maximum value through increasing output and reducing costs. Why then should they be setting light work quotas under the tasking system? Is this an indication of a lack of seriousness of intent, a paternalistic attitude to the slaves, a desire to preserve their stock following the abolition of new imports, or an attempt to placate the reformers as abolition loomed? We have argued that although in some cases the quotas appear relatively light, they enabled the plantation owner to extract higher surplus value from the workforce than the alternative ganging system through cost reductions. Ganging required constant and costly supervision to make it work; a panoptic eye that was not always available. Tasking also had the advantage of reducing depreciation of slaves in the face of rising replacement costs. A lack of seriousness of intent on the part of the slave owners appears unlikely, therefore. In summary, slave owners and managers were behaving like capitalists by switching to tasking in order to maximize labor surplus. This view is reinforced by the timing of the switch, which became increasingly common after 1807 as rural labor became progressively scarce and could not be replenished externally [Higman, 1984, p. 179]. Tasking can therefore be perceived as a step in the transition from the pre-modern to the modern from a Marxist perspective, as standard costing tends to be in the case of Foucauldianism.

The switch to tasking is also consistent with neoclassical theory that would see owners and managers using accounting information and controls, in this case measurement of output and task quotas, to maximize income rationally. Thus, tasking can be perceived as representing the replacement of physical theory (e.g., overseers, whippings, etc.), for economic motives, with the control that accounting systems could provide. It is noteworthy that once slaves were emancipated in the BWI, a detailed system of work rules and legislated regulations and punishments were established to ensure the workplace discipline that slave owners’ customary authority formerly provided [Turner, 1999].

42 See MS 9769/23/14/6 in the Crawford papers for Balcarres analysis of his colliery operations. He acted as an entrepreneur by pursuing an active policy of buying new land with coal reserves, and by choosing to work the mines directly rather than lease them. See 23/14/8/110 for his views on rate of return on plantation investment. See also GD 241/190 for the investment accounts of James Stothert, another landed gentleman with plantation interests, which show him regularly trading in stocks and bonds in the 1790s.
What does seem clear is that the use of task structures and the acceptance of customary work norms developed hand-in-hand over time on slave plantations. As task norms became universally accepted, a discourse surrounding plantation work arose not unlike the discourse associated with standard costing. Both owner/managers and slave workers understood the concept of “working to task” or “being tasked” as fundamental aspects of plantation life. As such, task structures became as implicit an aspect of plantation life as work attire, Sunday celebrations, and other social artifacts.

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43 According to Turner [1992, p. 20], “The establishment of work norms opened the way to demands for task work, sharpening the division between masters’ time and slaves’ time and led to forms of outright wage bargaining.”

44 For example, Morgan [1998, p. 180] stated that, “[task] measurement gained such general currency that a plantation could even be advertised as having a swamp ‘eleven tasks wide’.”
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