

Slavery Service Accounting Practices in Brazil: A Bibliographic and Document Analysis*

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ABSTRACT

This study focuses on the social and economic aspects and institutional relationships that determined a unique pattern of inequality. We aim to examine the particular role of accounting as a practice used to dehumanize an entire class of people. The primary purpose of this study is not to examine slavery's profitability but rather to identify how accounting practices served slavery. A qualitative research method is applied in this study. Regarding technical procedures, this study makes use of bibliographic and documentary sources. For the purpose of this investigation, and in accordance with bibliographic and documentary research methods, we analyze scientific articles, books and documents from the Brazilian National Archive, the Brazilian Historic and Geographic Institute and the Brazilian National Library Foundation. In light of what was discovered through the study's development, we can consider accounting as a tool that is more active than passive and, therefore, as a tool that was used to support the slave regime. In essence, accounting was used to convert a human's qualitative attributes into a limited number of categories (age, gender, race), through which slaves were differentiated and monetized to facilitate commercial trafficking. We believe that accounting practices facilitated slave trading, conversion and exploitation, procedures that completely ignored qualitative and human dimensions of slavery. Opportunities for future studies on accounting in the slave period, as is the case of other oppressive regimes, are infinite, especially in the case of Brazil.

Keywords: Accounting. Dehumanization. Slaves.

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1 INTRODUCTION

This study examines the specific and deliberate power regime exerted over the slave population, which was oppressed and excluded from citizenry and civil society. It focuses on the social and economic aspects and institutional relationships that determined a unique pattern of inequality and on how accounting practices were effectively mobilized to serve slavery's objectives. It is not a moral judgment of accounting itself but rather of its use for the purposes discussed.

The research method applied in this study is qualitative. With regards to technical procedures, the study makes use of bibliographic and documentary sources. While documentary and bibliographic research methods involve document analysis, they differ in some aspects. For Oliveira (2007), bibliographic research is used as a mode for studying and analyzing documents in the scientific domain, such as books, periodicals, encyclopedias, critical essays, dictionaries and scientific articles. According to Helder (2006), documentary research draws from original documents that have not yet received analytical treatment by any author. For the purposes of this investigation and in accordance with bibliographic and documentary research methods, an analysis was conducted of scientific articles, books and documents from the Brazilian National Archive, the

Historic and Geographic Institute of Rio de Janeiro and the National Library of Rio de Janeiro. Under these conditions, the investigation falls within the framework of studies that exhibit critical and interpretative tendencies (Carnegie & Napier, 1996).

Concerning research on the history of accounting, few studies have specifically examined moral aspects of slavery or uses of accounting to strengthen slave institutions and social relationships (Tyson, Fleishman, & Oldroyd, 2004, p. 4). In Brazil, despite the growing importance of accountants and accounting (Rodrigues, Schmidt, Santos, & Fonseca, 2011), little has been documented about how accounting served slavery. This study aims fill this research gap in the history of Brazilian accounting. It proposes to identify uses of accounting practices that supported the Brazilian slave regime.

This study seeks to strengthen the Brazilian bibliography on accounting history by analyzing accounting measures and evaluations, thus demonstrating moral aspects of Brazilian slavery (rather than of accounting itself). The study is limited by the author's subjectivity in selecting suitable materials for analysis by the range of the records available. Numerous avenues for future research on Brazilian slave regime accounting practices have yet to be pursued.

2 LITERATURE REVIEW

2.1 Political, Social and Economic Context.

The Brazilian colonial economy formed at the height of mercantilism. The colonial monopoly established at the time afforded Portugal with exclusive rights to Brazilian trade, which was highly specialized and directed toward the foreign market. Internally, the metropole held a predatory attitude towards its colony's natural resources. Production was centered on vast territorial estates, which developed a commercial enterprise designed to provide foodstuffs to the metropole, requiring a significant degree of slave labor.

Colonial society in Brazil, and especially in Pernambuco and Bahia's Recôncavo region, developed as patriarchal and aristocratic in the shadow of the great sugar plantations (Freyre, 2001). The colony peaked from 1770 to 1808 (Prado, 1981, p. 91). In the second half of the eighteenth century, agriculture overcame a dark period that had endured from the beginning of the same century (Prado, 1981). The original sugar-producing regions, Bahia and Pernambuco, which had been in decline for nearly one hundred years, were reinvigorated, becoming as productive as they were during the first two centuries of colonization.

In the mid-eighteenth century, the northeastern sertão region (a dry, interior region) reached the height of its development (Prado, 1981, p. 45). According to Silva and Eltis (2008), Recife, located in Pernambuco, was the fifth-largest organized center for transatlantic slave trade in the world. In Pernambuco, slave labor demands originated primarily from large sugar plantations.

During the nineteenth century, with the onset of the sugar production crisis, slaves in Pernambuco started to move to the semiarid Sertão region (for extensive cattle farming) or to the intermediate farming region of Agreste (where they worked on cotton and food-crop plantations). In contrast to the sixteenth century, when most slaves of the coastal Mata Zone (a tropical forest region) formed squads of more than twenty slaves, two-thirds to nine-tenths of the slaves in Agreste and Sertão belonged to masters with less than twenty slaves (Versiani & Vergolino, 2002, 2003). By contrast, a study conducted by Versiani and Vergolino (2003) showed that the spread of slave ownership, evaluated based on the proportion of post-mortem inventories containing slaves, was largely constant (approximately 75%-80%) across the three regions.

Versiani and Vergolino (2003) also found consistencies in slave value recorded as a fraction of total inventoried wealth. In Mata, this weight increased after 1850 (the year that the Atlantic slave trade was abolished through the Eusébio de Queirós Law (September 4, 1850), when the average price of slaves increased significantly. A similar pattern occurred in Agreste and Serão, differing considerably from data available for other regions managing similar production structures.

2.2 Accounting Practices Used in Repressive Regimes.

Contemporary societies involve the continuous use of power. In everyday life, individuals are monitored through controls on their activities (the quality of time and the removal of everything that might disturb and distract). This surveillance allows the individual to be molded and transformed in accordance with established norms.

Addressing the issue of “power” leads us to a discussion of French philosopher Michel Foucault. Offering an extensive body of work that includes analyses of power (Neto, Cardoso, Riccio, & Sakata, 2008), Foucault’s ideas form a solid theoretical base that can serve to explain uses of accounting as an instrument for exercising power (Neto et al., 2008, p. 6).

Funnel (1998) presents accounting as an auxiliary instrument for exercising power in the establishment and perpetuation of authoritarian and repressive political regimes. In his work, accounting is used as an instrument to impose the will of a select few over many.

Cooper (1992) asserts that power relationships present in society are implicit to accounting. According to the author, this can be seen in an “appropriation account” that has three elements: taxation (the state), dividends (shareholders) and retained earnings (for for-profit organizations).

Uses of accounting to exercise power can also be observed when we refer to research focusing on the Holocaust. As an example of information produced through accounting control, Lippman and Wilson (2007), from a Buchenwald (a concentration camp) income statement, present daily net revenues that each prisoner generated for customers during the war years: Schutzstaffel (SS). Upon analyzing this statement, Lippman and Wilson (2007) observed the use of common accounting concepts, such as estimates of useful lives, residual values and depreciation. The authors also identified an accounting concept related to cost accounting: cost-benefit analysis. As an example, Lippman and Wilson (2007, p. 289), referring to studies by Greenberg (1975) and Fleischer (1977), confirmed that accountants operating in Nazi Germany used cost-benefit analyses to compare the cost of killing children with gas and burning their bodies versus simply burning them alive. The second option, though generating screams throughout the entire camp,

was chosen for being less expensive (Lippman & Wilson, 2007, p. 289). Here, we draw attention to inhuman uses of accounting principles.

Another use of accounting principles for power-related purposes is identified in the Auschwitz camp. Prisoners who worked there were assigned numbers tattooed on their forearms. Once given this number, all that mattered of them was their number recorded in the “Death Book” (Funnel, 1998). In this case, individuals are registered like machines, and human labor is undifferentiated from machine labor. As Funnel (1998) notes, the Holocaust demonstrates a specific interest group’s use of accounting to achieve very specific goals.

According to literature focusing on uses of accounting in oppressive contexts, accounting serves as a powerful weapon of social policy, heavily influencing human life. Therefore, contrary to what is generally believed, accounting is more than an insignificant bureaucratic tool.

Little is known of uses of accounting in support of the slave regime. This is attributable to the fact that few studies on accounting history have specifically examined moral aspects of slavery or uses of accounting that strengthened slave institutions and social relationships (Tyson et al., 2004, p. 377). Although critical historians have examined ethnic minorities and marginalized social interests within the accounting profession, few studies (Fleischman, Oldroyd, & Tyson, 2011) have addressed accounting systems that support racist regimes. Within the context of accounting slavery, we note studies conducted by Hammond and Streeter (1994), Gaffney, Mcewen, and Welsh (1995), Annisette (1999) and Hammond (2002). Although these studies do not address accounting methods that support oppressive/racist regimes, they elaborate on discrimination against blacks within the accounting profession.

Slaves were their master’s property, and thus, they possessed no rights (Bennassar & Marin, 2000). Their owner was responsible for supplying basic elements necessary for survival, such as food and clothing. Slaves were ultimately at the disposal of their owner, who praised qualities of a “good slave” (obedience, humility and loyalty) to facilitate greater exploitation of blacks (Bennassar & Marin, 2000). According to Schwartz (1985), slaves laboring on farms worked from six in the morning to six at night, with a half-hour break for breakfast and a two-hour break for lunch when the mill was not in operation. At harvest time, job demands increased. Slaves were monitored by so-called “captains of the woods,” who also captured runaway slaves and administered punishments, involving whipping, flogging and restraints, among other tactics. This contributed to an overall decrease in slave lifespan, which according to Simonsen (1977) declined to roughly seven years. In summary, slaves performed work under extremely inhumane conditions.

In a study conducted by Fleischman and Tyson (2004) on sugar plantations in Hawaii, it was revealed that slave laborers were categorized, itemized and evaluated with total disregard for their humanity. The authors state that uses of accounting allowed for slave exchanges, the systematization of slave transactions, the valuation of slaveholding farms and the monitoring of slave productivity. The authors explain that when monetary values were assigned to slaves, these values could be used as collateral for mortgages and other credit operations.

Johnson (1999), Klein (1987) and Versiani and Vergolino (2003) clearly describe how accounting classifications were used to organize data (traders classified slaves by price categories based on gender, age, height, weight, place of origin and skin color) and justify the slave trade. By converting human souls into “merchandise,” slaves could be, for example, rented, sold, traded and mortga-

ged, effectively dehumanizing a human being.

Hollister and Schultz (2010) analyzed accounting records maintained by slave owner Ann DeWitt Baviera and found that she had documented motivations behind her slave purchases and sales. She did not use a ledger but rather divided her notebook into sections devoted to tracking receipts, payments and data on accounts that she maintained with others concerning slaves. In the documents examined, a monetary value was assigned to each slave. These values were determined for the purchase or sale of slaves or when the assets of a descendant were being inventoried.

Few studies have examined accounting practices maintained during the Brazilian slave regime. Sá (2008) only briefly addresses the presence of accounting professionals who maintained maritime expedition records (with respect to transaction taxes on slaves and deductions when rejected for physical defects).

3 RESEARCH METHODOLOGY

Although accounting is sometimes viewed as an illegitimate field for historical research (Napier, 1989), to better understand the role of accounting in organizations and society, an examination of historical data is crucial (Napier, 2006). Historical research tests claims about the past, offers a stronger understanding of the present and may prevent the repetition of errors and misfortune in the future (Keenan, 1998).

To conduct this study, we adopted a research perspective that views the world as socially and subjectively constructed (see Covalleski & Dirsmith, 1990). The view that social systems cannot be treated as natural phenomena but rather as socially constructed phenomena is the starting point of qualitative research (Major & Vieira, 2009, p. 132). Qualitative research, according to Major (2009), seeks to explain how social phenomena are interpreted, understood, produced and constituted. Consequently, once accounting is recognized as a social phenomenon, it must be analyzed and understood within its economic, social and organizational context (Hopwood, 1983, 1987).

Concerning research methods, this study adopts a qualitative approach based on texts and documents. According to Covalleski and Dirsmith (1990), qualitative research methods are useful for studying accounting practices in organizations and in society.

While both documentary research and bibliographic

research methods (texts) focus on document analysis, they differ in a number of respects. For Oliveira (2007), bibliographic research involves studying and analyzing documents in the scientific domain, such as books, periodicals, encyclopedias, critical essays, dictionaries and scientific articles. According to Helder (2006), documentary research draws from original documents that have not yet received analytical treatment by any author. In documentary research, the type of document examined typically depends on the research objective explored (Major, 2009). To this end and to fulfill the objective proposed, we carried out a bibliographic and documentary analysis. Bibliographic research was conducted by searching for keywords in an online environment. The following keywords we used: *escravos, Brazil, século XIX, slaves, accounting and nineteenth century*. Documentary research was conducted through both physical and online consultations. The following archives were consulted: The National Archive of Rio de Janeiro, the Brazilian Historic and Geographic Institute and the National Library Foundation. Archival sources consulted included print materials (*Diário do Rio de Janeiro [the Rio de Janeiro Daily], Correio do Brasil [the Brazil Post], Diário de Notícias [the Daily News] and A Folha Nova: noticiosa, litteraria e Agrícola [The New Leaf: news, literature and agriculture]*); manuscripts and photographs.

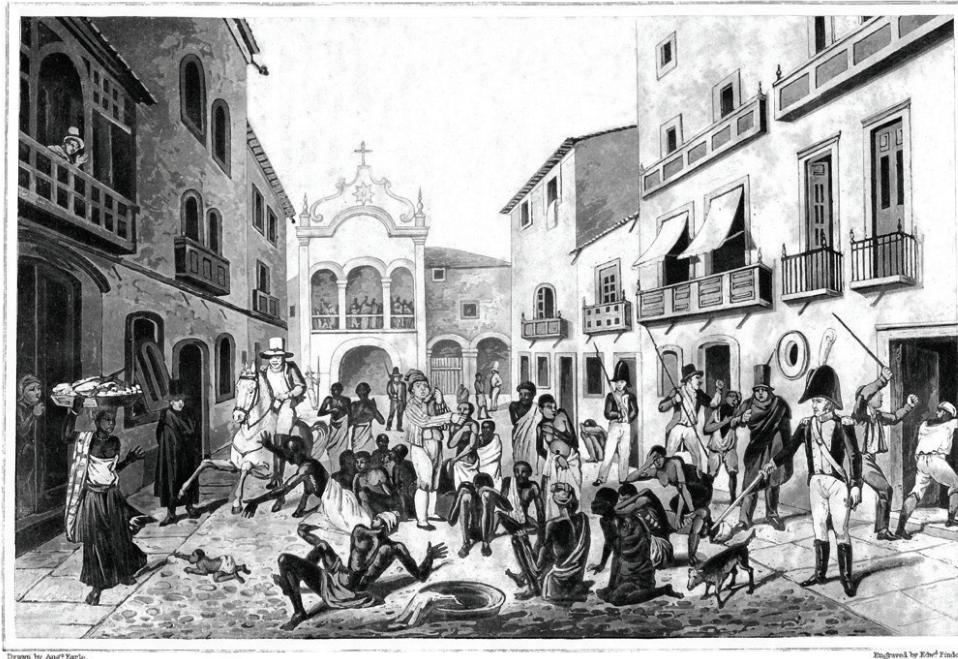
4 PRESENTATION AND DISCUSSION OF RESULTS

This section presents an analysis that evaluates slaves as assets and ways that accounting served as an instrument for the slave regime. It is our belief that much of the history of accounting, particularly for the period prece-

ding the development of the accounting profession, is a compendium of accounting practices and record keeping that supported property management.

Due to an absence of both structured accounting in the private sector and a sufficient number of qualified professionals in the nineteenth century, we could not find accounting books used for record keeping purposes. Observations made at the Historic and Geographic

Institute of Rio de Janeiro, the National Archive of Rio de Janeiro and the National Library Foundation show that slaves had their human condition reduced to merchandise. When slaves arrived from Africa, they were displayed for sale in markets.



Source: <http://www.exposicoesvirtuais.arquivonacional.gov.br/cgi/cgilua.exe/sys/start.htm?sid=215>

Figura 1 Slave market in Recife.

When slaves arrived, they were evaluated and assigned a value (Pinto, 2005) – an evaluation that was necessary for their purchase. No differentiation was made between evaluating a slave and evaluating another animal, as both were viewed on the same scale. All were subjected to the same uncomfortable inspection. In slave purchases conducted by the Imperial Government, evaluations were performed by Dr. João Ribeiro de Almeida. He attested to the slave’s ability and “recommended” whether certain slaves should be purchased for the stipulated amount after each evaluation.

A slave’s value was proposed by their owner, as seen in the proposals of Mr. Joaquim Martins da Silva and Mr. Barão de Muritiba:

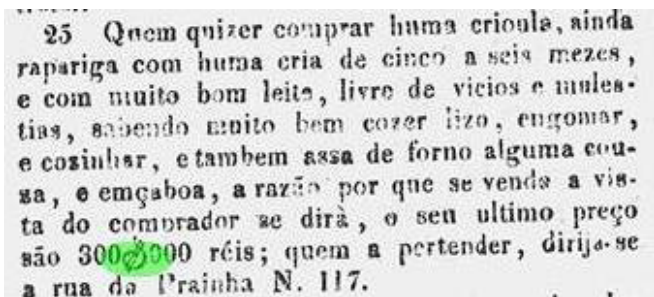
To the 2nd General
 On February 20, 1868.
 Joaquim Martins da Silva proposes to sell to the Imperial Government a slave by the name of Domingos, a creole of 22 years of age, and his property, for the sum of two contos de reis, with an insurance policy through the Public Debt of one conto de reis each.
 Rio de Janeiro, February 20, 1868
 Joaquim Martins da Silva

To the 2nd General
 On February 20, 1868.
 To be inspected
 By the General Chief of the Navy on February 20, 1868
 I propose to sell to the Imperial Government the slave Mariano, a creole aged 18 years, property of the Honorable Mr. Barão de Muritiba, for the sum of two contos de reis with an insurance policy of contos de reis in the official listing.
 Rio de Janeiro, February 20, 1868
 Henrique J. Gomes

After Dr. João Ribeiro de Almeida’s evaluation, the Imperial Government could determine whether to buy a slave:

Presented by Joaquim Martins da Silva, Domingos, creole – Liver congestion and hypothermia.....Unfit
 Presented by Henrique Jose Gomes – Mariano, creole – Lacks necessary strength.....Unfit

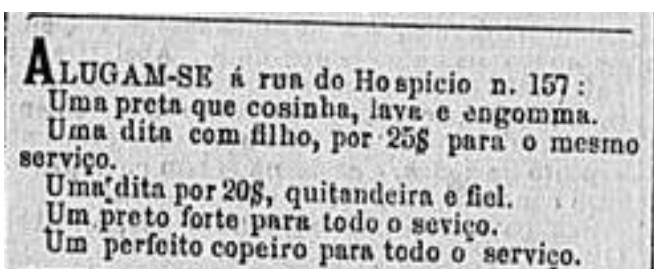
Through the assignment of value to human souls, numerous business opportunities became possible through such evaluations (which did not differ from evaluations of other forms of property). Slaves were regularly traded in organized markets, and transaction prices were published in local newspapers, as shown below:



Source: Diário do Rio de Janeiro [the Rio de Janeiro Daily], March 7, 1826

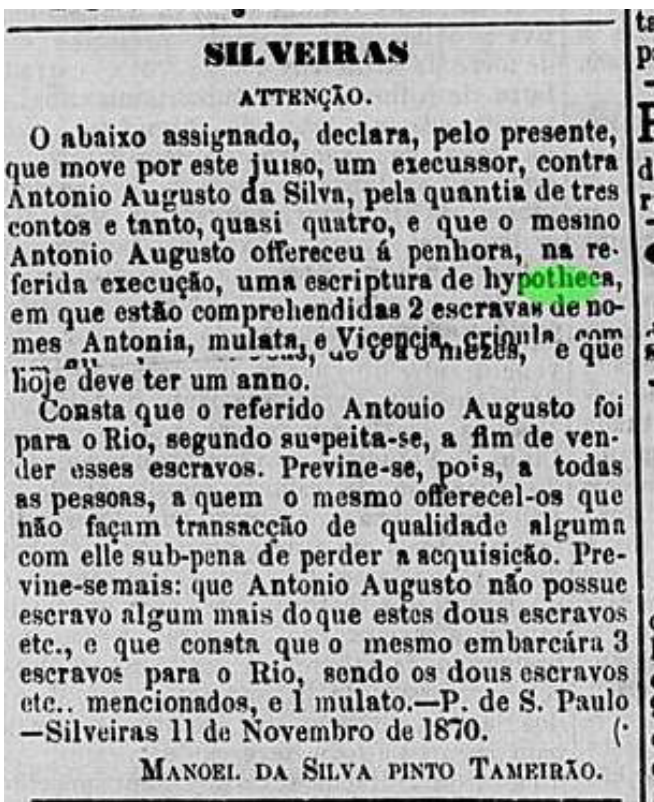
Figura 2 Sale Notice

A slave, before all else, was merchandise. Like any piece of merchandise, a slave could be sold, rented or even mortgaged, as shown in various advertisements from the period:



Source: Correio do Brazil [the Brazil Post], March 14, 1872

Figura 3 Slave rental



Source: Diário de Notícias [Daily News], November 22, 1870

Figura 4 Slave mortgaging

Society viewed those who owned slaves as prominent and notable figures (Costa, 1998). Through their investigation of the nature of plantation owner wealth, Versiani and Vergolino (2003) found that slaves formed a large portion of the owners' assets. The value of a slave squad was greater than any other asset across all strata (except, of course, for those who did not own slaves). According to Costa (1998), some owners collected slaves in the same way that they accumulated farmland.

Considered invested and negotiable capital and a luxury good of high liquidity, it was common to exercise some form of control over such a valuable asset. A study conducted by Fleishman and Tyson (2004) identified an extremely popular book containing pages that were specifically designed for documenting information on slaves, with columns for slave ages and values at the beginning and end of each year. Clearly, this book was used as a tool to control an owner's change in wealth from one year to another.

For the Brazilian case, Versiani and Vergolino (2002, 2003), in an investigation conducted at the Archaeological, Historic and Geographic Institute of Pernambuco (Instituto Arqueológico, Histórico e Geográfico de Pernambuco - IAHGP), examined hundreds of inventories classifying slaves by age/value statistics, and these records collectively comprise Table 1. Table 1 presents the average nominal price of a "standard" slave for all of Pernambuco from 1800-1887 according to quinquennials. In this table, as explained by the authors, standard slaves belonged to the most productive age group (15 to 40 years of age), and those with a disease or physical defect were excluded. Versiani and Vergolino's (2002) table includes data for 4,085 slaves from across the province.

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Tabela 1 Pernambuco. Price of standard slaves (in one thousand réis) by quinquennials, 1800-1887.

Tabela 1 Pernambuco Preços de Escravos Padrão, por quinquênios, 1800-1887 Em Mil-Réis		
Períodos	Plantel	Preços médios
1800-1804	75	101,0
1805-1809	120	114,9
1810-1814	211	114,1
1815-1819	351	131,1
1820-1824	501	148,8
1825-1829	326	171,6
1830-1834	432	238,1
1835-1839	246	314,3
1840-1844	370	387,6
1845-1849	177	367,3
1850-1854	245	476,6
1855-1859	380	902,9
1860-1864	166	856,6
1865-1869	132	871,2
1870-1874	119	682,7
1875-1879	129	650,2
1880-1884	89	617,0
1885-1887	16	303,1

Source: Versiani and Vergolino (2002)

For Fleischman and Tyson (2004), a slave's value reflected his or her life stage and value to his or her owner. It was no different in the Brazilian case. According to

Furtado (2007), slaves were valued based on their place of origin, age and strength. Table 1 shows a steady increase in slave value, resulting in a considerable increase in the slave owner's wealth. A considerable increase in slave value occurred due to pressures from England to abolish slavery (with the Portuguese court's arrival in Brazil in 1808, England began its push for slavery abolition). By the 1850s, the value of slaves had doubled. This decade was characterized by the abolition of the slave trade, decreed by the Eusébio de Queirós Law on September 4, 1850. This significant increasing trend can be explained by the law of supply and demand: the less there is of a product (in this case, a slave), the greater its value will be.

However, the care that landowners took to update their slaves' monetary value is more pertinent than slave ages and values. Data collected by Versiani and Vergolino (2002) indicate that slave values were adjusted upward at regular intervals. As in observations made by Fleischman and Tyson (2004), it is possible to identify farmer intentions to control changes in their wealth, although a book specifically used to record slave values at the start and end of each year has not been found.

In light of facts available, it is possible to conclude and agree with Fleischman and Tyson (2004) that there is evidence that the slave force was evaluated, at some point, by landowners, overseers, and/or evaluators. According to the authors, subtle differences in slave evaluations were based on factors such as physical appearance, temperament and productive potential.

In examining processes of slave evaluation and differentiation described by Fleischman and Tyson (2004), we analyzed a March 9, 1883 column of the newspaper "A Folha Nova: noticiosa, litteraria e agricola" [The New Leaf: news, literature and agriculture] (edition 00106), which describes how slaves were valued according to their physical appearance and temperament:

(...) They said she was a good slave – she had very good manners... She wasn't rude. She put up with the greatest punishment without saying a sharp word, without making an unbridled gesture.

While the whip sang at her back, she only moaned, and let the tears run silently down her face.

She was also strong, tough for work. At that time she might well have been worth one conto de réis.

However, Amaro's father had bought her very cheaply. A real bargain, because that black woman was such a demon that she wasn't worth two old coins; but Vasconcellos put her in the house, gave her potions made from oranges, and she soon began to give in and straighten up, it was a sight to see!

These evaluations and inventories clearly show that human beings were reduced to the status of an object or animal. According to Antonil (1711, p. 26), slave owners had more affection for their horses (horses were waited

on, grass was prepared for them, cloths were used to wipe their sweat, and they was given stalls and golden bridles) than for their slaves. With regards to the practice of accounting principles, slaves were given the same status as cattle, donkeys, and sheep and were subjected to the same methods of examination and classification as 'livestock goods.' To illustrate the inhumane classification of slaves, we present a record of livestock goods at the Macaco Farm produced on December 31, 1864 that clearly shows that slave laborers were classified without any regard for their humanity.

Listing of Slaves, Cattle, Donkey and Sheep at the Macaco Farm as of December 31, 1864.

Slaves	
Total at the beginning of the year.....	152
Born during the year.....	9
Died during the year.....	6
Sold during the year.....	1
Current total.....	154
Cattle	
Total at the beginning of the year.....	25
Born during the year.....	4
Killed due to unfitness.....	1
Died during the year.....	2
Current total.....	26
Donkeys	
Total at the beginning of the year.....	28
Bought during the year.....	4
Died during the year.....	4
Current total.....	28
Sheep	
Total at the beginning of the year.....	20
Born during the year.....	23
Sold during the year.....	1
Died during the year.....	4
Current total.....	38
(Coleção D ^a Amélia de Leuchtenberg [Amélia de Leuchtenberg Collection], box 524, folder 4, IHGB)	

From primary and secondary sources, it is possible to conclude that such uses of accounting practices may contradict the traditionalist perspective that accounting is merely composed of a set of neutral and impartial techniques. Slave evaluations, the attribution of monetary value, the ease of slave trading in organized markets and the valuation of slaves as private property lead us to agree with Fleischman and Tyson (2004) and Francis (1990) that accounting should be understood as inherently value-laden. It is not our intention to claim that accounting was responsible for slavery or that the slave system would not have been possible without this tool. However, there is little doubt that the use of accounting and information generated using this tool supported the maintenance of the slave regime.

5 CONCLUSION

From this work, it is possible to conclude that accounting is a constructive tool rather than a reflexive tool. With regards to social order, we echo Fleischman and Tyson (2004) by viewing accounting as a tool that is more active than passive. Such a tool can therefore be used, albeit unconsciously, to support oppressive/slave regimes as well as democratic regimes, institutions with humanistic purposes, etc. In essence, through bibliographic and documentary analysis, it was possible to find that accounting tools such as asset appraisals were used to facilitate the exchange of slaves (through purchase, sale, rental and mortgage) and to value private property.

A set of critical studies on the history of accounting highlighted throughout this work have examined how accounting can be used for dominant and oppressive means within the social order, thus legitimizing capi-

talist society. Accounting can just as easily be used to legitimize a socialist society. This use of accounting is also seen in the slave regime.

Pernambuco plantation records collected by Versiani and Vergolino (2002, 2003) were examined through an economic perspective. For a more comprehensive accounting analysis, we recommend the use of data collection methods in combination with observations of slave labor control systems (observing how plantation owners related slave labor to higher productivity) and cost systems and more thorough observations of slave values at each life stage to track patterns of slave appreciation/depreciation.

Concerning opportunities for future research on accounting practices used in the slave period, as for other oppressive regimes, the possibilities appear infinite, particularly for the Brazilian reality.

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