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## ACCOUNTING, COERCION AND SOCIAL CONTROL DURING APPRENTICESHIP: CONVERTING SLAVE WORKERS TO WAGE WORKERS IN THE BRITISH WEST INDIES, C.1834-1838

*Abstract:* The paper describes the nature and role of accounting during apprenticeship – the transition period from slavery to waged labor in the British West Indies. Planters, colonial legislators, and Parliamentary leaders all feared that freed slaves would flee to open lands unless they were bound to plantations. Thus, rather than relying entirely on economic incentives to maintain viable plantations, the Abolition Act and subsequent local ordinances embodied a complex synthesis of paternalism, categorization, penalties, punishments, and social controls that were collectively intended to create a class of willing waged laborers. The primary role of accounting within this structure was to police work arrangements rather than to induce apprentices to become willing workers. This post-emancipation, pre-industrial formalization of punishment, valuation, and task systems furnish powerful insights into the extent of accountancy's role in sustaining Caribbean slave regimes.

### INTRODUCTION

The paper describes the nature and role of accounting during the so called period of “apprenticeship” in the British West

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Indies when the British government attempted to convert the slave labor force into waged labor. Britain's involvement in slavery dated from the 17th century, and was closely linked to the rise of sugar production in the Caribbean. From the outset, the demand for labor on sugar plantations far outstripped the supply of European immigrants, with slaves from Africa filling the void. Britain had become the world's leading exporter of slaves from Africa by the mid-18th century, carrying some 1.6 million slaves between 1760 and the abolition of the trade in 1807. Production in the fields and sugar mills was organized on a quasi-industrial scale, with a "tightly coordinated" labor force engaged in "coerced, intensive and continuous" activity [Blackburn, 1988, p. 8]. The survival rate of slaves was low, partly because of their concentration in the disease-ridden tropical lowlands, but also due to neglect and overwork. The disproportionate number of slaves in the Caribbean compared to Europeans resulted in the retention of aspects of African culture, which gave the slaves a sense of communal identity in the face of oppression [Blackburn, 1988, pp. 5-8, 12, 21; Walvin, 1992, pp. 24-26].

The ascendancy of the planters was, however, relatively short-lived. The focus of Britain's economic interests shifted in the early 19th century with the increase in domestic consumption and the rise of new colonial markets. Slaveholding came to represent "only a tiny fraction of total imperial wealth" [Blackburn, 1988, p. 521], and the British government could afford to compensate planters on emancipation without placing great strain on the Treasury. From the late 18th century onwards, the planters faced concerted opposition from an evangelical alliance which orchestrated arguably the most successful popularist campaign of the 19th century. New imports of slaves from Africa were outlawed in 1807, with abolition of slavery following in 1834 [Blackburn, 1988, pp. 138-141, 302; Turley, 1991, pp. 3, 7, 11-14; Walvin, 1992, pp. 96-98].

The Abolition Act of 1833 established a four-to-six year apprenticeship period following emancipation in the British Crown Colonies during which time the liberated slaves, now termed "apprentices," were obliged to continue working for their former masters. The very notion of Caribbean apprenticeship corresponded to British master and servant law. Apprentices were bound to their masters in Britain by an indenture for a fixed period of time, usually seven years. Although an apprentice was not paid wages, his master was obliged to provide for his material needs and to train him in a craft. The master also had legal rights, "entitling him to control his apprentice's

person.” Runaways could be punished with imprisonment; negligent or disobedient apprentices were to have their malfeasancess “corrected” [Steinfeld, 1991, pp. 25-26].<sup>1</sup> The precedents under British law legitimized the continued “enslavement” of plantation workers in the West Indies after emancipation by providing an alternative form of binding and social control that was traditionally accepted at home.

On March 27, 1834, some four months before slaves in the colonies were emancipated and their apprenticeship as waged workers began, E.G. Stanley, the Secretary of State for the Colonial Department, wrote with some trepidation about this “great national experiment . . . the success of which the country looks forward to with much anxiety” [CO 318/118/55]. A few months later on Christmas day, William Tharp, who was managing his family’s sugar plantations in Jamaica, expressed the view that “if God grants me help, I will see out this awful experiment and keep things right as long as I can” [Furness, 1980, p. 11]. He had just given evidence to the Jamaican House of Assembly, which was investigating how emancipation was working. The point is, emancipation was an experiment and contemporaries did not know how it was going to turn out.

The Abolition Act also established a £20 million fund distributable to former slaveholders, but only if a colony’s legislature passed ordinances detailing work rules and punishment schemes by August 1, 1834 when the Abolition Act would take effect. A fund was seen as legitimate compensation for planters who were forced to give up their property rights in human capital, although the apprentices were required to live on plantation lands and do the same work as they had done as slaves. Planters and local legislatures had virulently opposed ending slavery, but their objectives generally aligned with the British government once the Abolition Act was passed – to preserve plantation economies and maintain an industrious and stable work force in advance of full freedom. Holt [1992, p. 44] summarized the challenge faced by the British government and colonial legislatures: “It was necessary that industrious habits be inculcated in some manner; work discipline must be internalized by the freedmen without the normal spur of necessity or desire. The problem was to overcome the legacy of slavery”.

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<sup>1</sup>Steinfeld [2001, p. 6] argued that the use of criminal sanctions (e.g., imprisonment or corporal punishment) against British workers for breaking labor agreements remained common practice in the 19th century and was not limited to apprentices.

Planters, colonial legislators, and Parliamentary leaders alike feared that workers would flee plantations to open lands and would work for former masters only under compulsion. Thus, instead of providing economic incentives in the form of market wages, output sharing, or land ownership, the Abolition Act and subsequent local ordinances embodied a complex synthesis of paternalism, categorization, penalties, punishments, and social controls, underlain by accounting to ensure compliance.

Clearly, apprenticeship was seen as an imperfect solution by both slaves and planters. Slaves sought complete freedom, while planters “resented their loss of arbitrary power [and] feared the disintegration of a social and economic system which had provided them the highest rank and authority” [Green, 1976, p. 131]. Apprenticeship represented an attempt to sustain colonial plantation economies by getting the freedmen accustomed to work for wages, to accept the practice as normal, and to become willing waged workers. Ultimately, the experiment failed and apprenticeship was abandoned early. In the larger colonies, former slaves retreated into the bush and became peasant farmers. For them, plantation work became an occasional and supplementary source of income. Planters had to import indentured workers to fill the void. As profits declined, major British investors chose to place their money elsewhere and divested themselves of their plantations. The Caribbean sugar trade collapsed and did not recover until the 20th century [Adamson, 1975, pp. 461-464; Hall, 1978; Paton, 2004, p. 9]. However, that was all for the future. In 1833, the British government was determined to make emancipation work, and employed the panoply of social tools at its disposal to create a controlled environment through apprenticeship that was carefully designed to turn slaves into a willing, waged work force.

Undoubtedly, the main rationale behind apprenticeship was economic – to maintain production in the short-term by coercion, to maintain tight control over labor costs, and to create a class of willing waged laborers through education and indoctrination in the longer term. Even transferring the right to issue punishments from overseers to magistrates was arguably as much about making the population willing to work through regularizing relationships within the workplace as protecting them from indiscriminate brutality.

However, there were major social implications as well. As Holt [1992, p. 37] observed:

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.

Turley [1991, p. 108] described the interactions between abolition and the other reform initiatives as “multiple layers of interlocking activity.” For example, apprenticeship was connected with the free-trade movement. Free traders argued that apprentices would only become truly free if plantations were exposed to the competition of a free market. Otherwise, the price of sugar would remain artificially high, and planters would have no incentive to change “their old oppressive ways” [ibid., p. 126].

Similarly, the anti-vagrancy provisions of the Abolition Act and local ordinances were fully consistent with the drive to outlaw vagrancy in Britain that saw 28 new acts between 1700 and 1824 [Wiener, 1990, p. 150; Rogers, 1994, p. 104].<sup>2</sup> Accounting, in fact, played a central role in the government initiative to control the poor in Britain and to make the administration of poor relief more efficient [Walker, 2004]. The system of labor control that was employed on plantations prior to emancipation also contained many features exhibited by the later scientific management movement in industry [Aufhauser, 1973; Cooke, 2003]. The campaign for labor discipline exercised the minds of abolitionists and industrialists alike. At home, inculcating the labor force with regular working habits and a sense of “disciplined time” was regarded as a major problem [Thompson, 1967, pp. 81-84]. Factory masters like Richard Arkwright and Josiah Wedgwood followed Bentham’s ideal of creating “Houses of Industry” modeled on principles “of surveillance, regimentation and division of labor” [Davis, 1975, p. 456]. Abolitionists like William Wilberforce lent their support to the promotion of industrial discipline, “cushioned by a benevolent paternalism” in Britain [ibid., p. 460]. The emphasis on “duty and subordination” during the crucial period of transition from slave to voluntary labor was only to be expected therefore [Davis, 1975, p. 465].

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<sup>2</sup>Davis [1975, p. 466] similarly described how the rise of antislavery sentiment in Britain coincided with the “urgent domestic problem” of imposing labor discipline on an “immense, uprooted rural labor force.”

Finally, the infliction of pain on ex-slaves as the penalty for shirking work was entirely consistent with British home policy. As Wiener [1990, p. 111] observed, the belief “that pain was required for reformation was rarely questioned” in Britain. If the prime purpose of the penal system at home was to inculcate social deviants with work habits, and inflicting pain through corporal punishment, physical deprivation, hard labor, or the treadmill was a necessary part of the process, the same was bound to be true in the colonies.

It is certainly possible to view apprenticeship through a Marxist lens – that plantation accounting was not “modern” and British capitalists, being fed up with subsidizing slavery, sought to abolish it without establishing the crucial conditions for turning apprentices into wage workers.<sup>3</sup> Thus, the system of labor control depended on physical coercion rather than the economic coercion of the market. Completely lacking was a system of incentives supported by accounting measures that would persuade the apprentices that they would be better off working on the plantations than subsisting as peasant farmers. However, the principal motive behind apprenticeship was to enforce labor turnout and maintain productivity within the confines of an entrenched social structure that was both in decline and under siege; and in this respect, economic rationalism provides a good explanation of the accounting system that was adopted.

The paper proceeds by describing the rules of apprenticeship and considers accounting in conjunction with apprenticeship as linked elements of social control and economic rational behavior. Subsequently, the role of accounting during apprenticeship is examined in the context of the mid-19th century campaign in Britain to instill labor discipline and to create a willing class of waged workers to service the nation’s industries.

### RULES OF APPRENTICESHIP

The Abolition Act of 1833 embodied a comprehensive framework for the transition from slavery to waged labor. It

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<sup>3</sup>As one reviewer noted, Marxist theorists might see apprenticeship as maintaining the feudal/slave owners’ focus on use-values and that accounting’s role was to allow the former slave owners to continue with their previous labor practices. In other words, the accounting system reflected the planters’ preoccupation with controlling the use-value of labor rather than the capitalists’ preoccupation with its economic value. We find merit in this perspective, but feel that economic rationalism helps explain apprenticeship and the nature of accounting therein and is, therefore, an equally compelling framework.

served as a template for each colony's unique set of rules and regulations.<sup>4</sup> The Abolition Act included specific measures as well as guiding principles, but it left the mass of detail regarding work behavior, task-rate levels, and punishment schemes, amongst a host of other issues, to be hammered out by the colonial legislatures [Green, 1976, p. 122]. For example, the Abolition Act specified that apprentices would work no more than 45 hours each week in return for food, housing, clothing, and medical care, but each colony was to specify the length of the workday, the specific allotment of food rations, and the quantity of task work that could be substituted if mutually agreed upon by master and apprentice. Finally, each colony's particular ordinances had to be approved by the Colonial Office before its slave owners received any compensation.

It was widely believed that once the daily threat of flogging was removed, former slaves would work on the plantations only if an extensive network of rules, regulations, adjudication procedures, paternalistic persuasion, education, policing, prison, and punishment schemes were employed. As a result, the Abolition Act included a complex set of legal and social controls to regulate the behavior of apprentices. James Carmichael Smyth, the Governor of British Guiana, alluded to this point in a proclamation to the slave population when he assumed office in June 1833. At that time, slaves were keenly aware that emancipation was coming, although the specific rules for apprenticeship still needed to be developed. Smyth's remarks reveal the determination of the authorities to enforce standards of behavior during the transition:

I wish to warn you, however, against all impatience, disobedience to your masters, absence from your duties, insubordination, rioting, or illegally assembling. The peace and tranquility of the country must be maintained; and if you adopt any other conduct than that which becomes peaceable and obedient subjects, you will compel me, however unwillingly, to employ force to uphold the existing laws... Every man in this world is required to work in some way or other; and by the command of the Almighty Father of us all, we must all and each of us acquire our bread with the sweat of our brow [Enclosure in Despatch 87, 29 July 1833, Smyth to Stanley, *British Parliamentary Papers (BPP)*, 1835, Vol. 81, p. 240].

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<sup>4</sup>See CAP. 73 [pp. 666-691] in *The Statutes of the United Kingdom of Great Britain and Ireland, 3 & 4 William IV, 1833* for the complete act.



Three months later Smyth issued another proclamation congratulating the apprentices for following his "advice" [Enclosure in Despatch 92, 2 October 1833, Smyth to Stanley, *BPP*, 1835, Vol. 81, p. 252].

It certainly appears that slaves in British Guiana and throughout the colonies expected many more liberties than they were given by the Abolition Act or local ordinances. In early August 1834, immediately after the Abolition Act took effect, Smyth noted that, "The Honourable Mr. Bean has written to me recommending the proclaiming of martial law within certain districts" [Enclosure in Despatch 114, 9 August 1834, Smyth to Stanley, *BPP*, 1835, Vol. 81, p. 287]. Although Smyth did not support Bean's request, he did review the process for handling apprentice complaints. The office of "slave protector" had served as the official mechanism for complaints, but this office expired with the Abolition Act's passage. In its stead, Smyth proposed that apprentices would refer all of their complaints to the "high sheriff," who would record details in a book that would be forwarded to the special magistrate of the district and in summary to Smyth. An Office of Special Magistrate was created by the Abolition Act and will be discussed subsequently within the context of the entire judicial superstructure.

The Abolition Act, 1833 distinguished between praedial apprentices, who worked in agriculture and produce, and non-praedials, who chiefly served as domestics. Praedials were limited to 45 hours of required work and were to gain full freedom in 1840 after a six-year apprenticeship; non-praedials worked longer hours and were to be freed two years earlier. It appears that many planters attempted to classify their apprentices as praedials in order to gain the additional two years of captive service. For example, one of Smyth's special magistrates reported that:

Numerous cases having been submitted to me by apprenticed labourers, complaining of their employers having ordered them to do praedial work, to which many of them had never in their lives been subjected . . . [I] have found them, on the admission of their employers, to be substantially correct [Enclosure B in Despatch 250, 13 November 1835, Smyth to Glenelg, *BPP*, 1836, Vol. 83, p. 101].

The formation by the Abolition Act of a group of adjudicators called Special Magistrates proved of major significance. These men would play the key role in implementing the Aboli-

tion Act by “combining the roles of judge, teacher, and taskmaster” [Holt, 1992, p. 57]. The range of their responsibilities was immense – they listened to complaints, adjudicated cases, specified punishments, participated in appraisals, assessed fines, filed regular reports, and administered floggings for violations of the Abolition Act and their local ordinances. They were charged with enforcing the Abolition Act, ensuring that the apprentices put in the requisite number of labor hours, while protecting them from overwork, abuse, or mistreatment.

The ability of the judiciary to act impartially was questionable, however. In the case of British Guiana, the colony was to be divided into 12 judicial districts (later increased to 15), each with its own special magistrate. But by the Abolition Act’s effective date, only four special magistrates had arrived from Britain. Smyth, therefore, promoted eight local justices to the position of special justice to fill the gap, all of whom had ties with the local plantocracy. Of the 67 local magistrates who either were serving or had served as special justices in British Guiana through March 1835, only four were noted as “Unconnected with Colonial Property.” The remainder were described as “Planter,” “Planter and Attorney,” “Attorney,” or “Attorney and Merchant” [Slavery Abolition Proceedings, 12 March 1835, *BPP*, 1835, Vol. 81, pp. 1087-1090]. George Lowenfeld, a typical appointee, described himself as “one of the Representatives of the Estates of the late Woffert Katz; three of these are coffee estates – the one named Gebroeden is under my particular charge” [CO 111/151, p. 281]. It was only to be expected that with such connections to land owners, the adjudications of local justices would be heavily biased in favor of planter interests [Turner, 1999].

In the hopes of achieving impartiality, the 1833 Abolition Act specified that only the special magistrates and special justices appointed by the British government could try apprentices or planters for breaches of the Abolition Act. Locally appointed justices in British Guiana were deprived of that power in August 1835 [Enclosure in Despatch 162, 9 January 1838, Smyth to Glenelg, *BPP*, 1837-38, Vol. 85, II, p. 205]. However, apprentices rarely brought cases against planters, and when they did, it was usually the planters’ views that were upheld [Paton, 2004, pp. 75-77]. It also appears that the majority of planters were distressed by any decisions that were rendered against them, especially if the outcome reduced the domination they had exercised over workers under the slavery regime. The comments of Spring-Rice, Secretary for War and the Colonies, are pertinent. He advised Smyth:

... to adopt a course as may secure for you the confidence and support of the white population of the Colony, when this can be done without a sacrifice in principle. When the magnitude of the change effected, and the difficulty which the best men feel in surrendering power, is taken into account, many allowances should be made for the proprietors of West India property [Despatch 116, 7 November 1834, Spring Rice to Smyth, *BPP*, 1835, Vol. 81, pp. 287-288].

The difficulties experienced in making the system work, especially during the early months of apprenticeship, were not only explained by inherent bias or planter resistance, but also by the apprentices' understandable reluctance to comply with the legislation. They were required to live and work on the plantation; they could not occupy vacant lands or subsist solely on provision-ground output.<sup>5</sup> They were penalized, either through imprisonment, extra work hours, or with a specified number of "stripes," for failing to follow strict rules of attendance, for being insubordinate, for refusing to work, for being more than five miles from their plantation without a written pass, or for not working up to a standard of "assiduous and steady industry" [CO 111/142, Caput (CAP) IV, Section 2, British Guiana Ordinance].<sup>6</sup> Apprentices were also precluded from purchasing land, seeking other types of employment, or moving to another colony without a passport issued only with the written consent of the master. A detailed system of fines, extra work-hour requirements, and floggings was stipulated in the colonial ordinances to enforce these rules. The only real change from their prior life as slaves was that apprentices would receive wages, but only for work done in excess of 45 hours per week when food rations were provided, or for work exceeding 40½ hours if apprentices tended provision grounds in lieu of receiving rations.

#### ACCOUNTING AS A CONSTRUCT OF SOCIAL CONTROL

Accounting and accountability played a crucial role in bolstering the apprenticeship system. Work attendance, acts of insubordination, sub-scale work performance, and medical reports all had to be recorded in a prescribed fashion in particular journals so that when the special magistrates or justices made

<sup>5</sup> Provision grounds were lands earmarked for the personal use of slaves on the majority of larger Caribbean plantations.

<sup>6</sup> According to Burn [1937, p. 179], stealing, malingering, and carelessness with property were commonplace.

regular visits or conducted special hearings, planters would be able to document their complaints. Thus, while the apprenticeship system depended on the force of law, it was supported and sustained by accounting evidence. In essence, accounting's dual roles were to maintain control *over* labor as well as to measure the economic performance *of* labor. However, it was not just the workers who were affected by accounting. The success of the apprenticeship system as a transition to willing waged laborers depended on the effectiveness of the judiciary, which was also held accountable through regular reports to the Colonial Office in London. The Colonial Office, attempting to regulate the whole process, demanded a range of other data, including lists of appraisements and public sales to ensure that the Abolition Act and local ordinances were properly applied.

Although each colony's regulations varied to a degree, they all addressed the same set of issues outlined in the 1833 Act. Uniformity enabled local officials to compare the performance of apprentices and special magistrates and justices in different districts, and it enabled the Colonial Office to make inter-colony comparisons based on the regular reports they received. In October 1835, for example, Smyth furnished the Colonial Office with data concerning the declining number of punishments in British Guiana during each of the previous four months [Despatch 242, 28 October 1835, Smyth to Glenelg, *BPP*, 1836, Vol. 83, p. 70].

It followed that the colonial ordinances differed in detail rather than substance, as in the level of punishments (e.g., fines, floggings, terms of imprisonment) that were authorized [Burn, 1937, p. 204]. The regulations relating to British Guiana were typical. The July 26, 1834 issue of the *Royal Gazette* of British Guiana contained the final version passed by the local assembly.<sup>7</sup> Several sections of this colony's provisions had a direct impact on accounting for and valuing labor as discussed below.

*Enforcing Ownership Rights over Labor:* The overall aim, ensuring that the apprenticed laborers put in the requisite amount of time on the plantations, could not have been accomplished without accounting data to track it. This synergy was acknowledged in CAP. I of the Ordinance relating to British Guiana where the rationales underlying the detailed provisions that followed were

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<sup>7</sup>The document is entitled "An Ordinance for the Government and Regulation of Apprenticed Labourers" and is reproduced in CO 111/142.

listed. It acknowledged that the prime aim of Section 16 of the Abolition Act [CO 111/142; CAP. 73, p. 672] was:

. . . ensuring the punctual discharge of the services due by them [the apprentices] to their respective employers, and . . . the prevention and punishment of indolence, or the neglect or improper performance of work . . . securing exactness in the computation of the time during which such Praedial Apprentices Labourers were thereby required to labour in the service of such their respective employers.

Labor control was achieved in British Guiana through the appointment of a committee of “seven or eight of the most respected planters” to develop a “reasonable tariff of the amount of work each Negro ought to perform” [Despatch 102, 25 February 1834, Smyth to Stanley, *BPP*, 1835, Vol. 81, p. 262]. According to Burn [1937, p. 194], Smyth was the first governor in the West Indies to call for the development of labor standards. The committee, chaired by Charles Bean, prepared scales of task-work for cane, plantain, coffee, cotton cultivation, and wood cutting, based on what might be expected from an “effective labourer” and “average weather and soils.” If apprentices did not fully complete their prescribed tasks, they could be required to work extra hours or be punished as specified in other sections of the Ordinance. However, it was important that the apprentices felt that the scales were reasonable to avoid civil unrest:

All attempts to impose upon the Negro, or to exact from him more than a fair proportion of work, must be as sedulously guarded against on the one side, as any act of insubordination on the other; either would equally lead to the interruption of peace of the province [Despatch 108, 2 July 1834, Smyth to Stanley, *BPP*, 1835, Vol. 81, p. 274].

Partial scales for cane cultivation and wood cutting are reproduced in Table 1.

The underlying obligations of the apprentices to the plantations were themselves carefully detailed, as documented in CAP. V, Section 4 of the Ordinance:

. . . that every contract between the employer and the praedial apprenticed labourer, for the performance of any specified work as a task, and in lieu of the prescribed daily labour, or for the performance of any labour in extra hours, shall by such employer, be reduced into writing and entered into a book to be kept

**TABLE 1**

**Scales of Task-work in the Colony of British Guiana**

<b>Description of Work</b>	<b>Work now performed in 9 hours</b>	<b>Work to be performed in 7½ hours</b>
<b>Cane Cultivation:</b>		
Digging new navigable canals, 12 feet wide and five feet deep, and throwing the ground on both sides	600 cubic feet	500 cubic feet
Throwing back a six foot parapet from the above, and levelling the ground	72 feet in length	60 feet in length
Digging new punt trenches as above, where the ground is thrown on one side	480 cubic feet	400 cubic feet
Throwing back six feet parapets from above	48 feet in length	40 feet in length
Digging new small drains 2 x 2 land cleared	18 roeds <sup>8</sup>	15 roeds
Throwing out small drains one shovel deep	50 roeds	42 roeds
Holing or banking land 2½ x 2½	36 roeds	30 roeds
Shovel ploughing new holed land a shovel deep, and rounding beds	72 roeds	60 roeds
<b>Wood Cutting – Squaring Timber:</b>		
Felling trees and squaring them for saw logs	25 cubic feet	21 cubic feet
Ditto, ditto for framing timber	18 ditto	15 ditto
Making wallaba shingles and carrying them to a water carriage	200 each labourer	175 each labourer
Making staves, and heading and carrying them as above	100 ditto	87 ditto
Cutting and cording hardwood for fuel	6 labourers to four cords	6 labourers to three cords

Source: CO 318/128, West Indian Miscellaneous, 1837, Vol. 1.

for that purpose on the plantation; which book it shall be the duty of the Chairman or senior Special Justice of the district to inspect as often as he shall, in the manner aforesaid, repair to the several plantations within his district.<sup>9</sup>

Plantations kept daily productivity accounts collectively for the various work gangs. Accounts of the daily pickings, pulping, and

<sup>8</sup>The “roed” mentioned in the foregoing tariff is the Rhymland roed, equal to 12 feet and 4 inches nearly.

<sup>9</sup>Establishing legal accountability through written contracts with accounts to monitor compliance was also a feature of estate-management practice in Britain [Oldroyd, 1999, pp. 186-187].

milling on the Balcarres coffee plantations in Jamaica, for example, have survived for the first four years of the apprenticeship period [Crawford Papers, 25/11/652-655].

A system of regular medical examinations was established in order to prevent apprentices from avoiding work by feigning illness. These examinations were again carefully documented for possible later action in the courts. CAP. III, Section Six of British Guiana's Ordinance described the responsibilities of the medical examiner and his reporting requirements. If the illness or injury was genuine, the key question then became, when would the apprentice be fit enough to resume work?

And be it further enacted, that every person in this colony having under his or her management forty apprenticed labourers or upwards, shall, and is hereby required, to engage a medical practitioner to visit such apprenticed labourers once at least in every week; and it shall be the duty of such medical practitioner, and he is hereby authorised and required to keep a Journal, and to enter the name of each apprenticed labourer then labouring under sickness or disease, distinguishing such apprenticed labourers as are thereby disqualified for labour, and such as are disqualified for the ordinary amount of labour, and prescribing such medicines or articles of diet as may in his judgement be necessary for the restoration of the patient; and such journal shall be placed under the care of the employer or manager of such apprenticed labourers.

Prior to apprenticeship, slaves customarily worked six 9-hour days per week – a total of 54 hours. The Abolition Act limited the number of hours apprentices worked for masters to 45, a reduction of one-sixth from the previous norm, but it allowed each colony to determine the number of days over which these hours would be spread. The apprentices in British Guiana generally preferred working five 9-hour days rather than six 7½-hour days if given the choice [CO 111/132, p. 290]. Scales were adjusted to convert 9-hour to 7½-hour days by a fairly consistent percent reduction to achieve the same level of performance on an hourly basis. In either case, Sunday belonged to the apprentice. However, it was enforced “as a day of uninterrupted rest” from any work, such as tending provision grounds, which in Jamaica might lie as far as ten miles away [Burn, 1937, p. 177], to ensure that the apprentices were fully rested by Monday morning when they worked for the masters instead of themselves.

Section 2 of British Guiana's Ordinance converted the concept of "assiduous and steady industry" into specific work-level expectations. The scales were informational for masters and overseers as well as for apprentices, and were developed, in part, to deter masters and overseers from requiring inordinate levels of output and effort. The Abolition Act, 1833 did not specify whether an apprentice's free time was contingent on his or her demeanor or meeting scale targets. Bean's summation, however, revealed the planters' intention to link them:

The committee recommend that this apportionment shall be by giving five days' labour or 45 hours to the master, and one day, which they recommend to be Saturday, to the apprenticed labourer; provided that in all cases the consolidation of the daily time of one hour and a half of the labourer into the Saturday of each week shall only take place on the due and proper performance of the daily task, and be consequent upon the good, orderly and industrious conduct of the labourer, and not otherwise [Enclosure in Despatch 111, 29 July 1834, Appendix B, Smyth to Stanley, *BPP*, 1835, Vol. 81, p. 282].

Smyth forwarded a copy of the special justice's work instructions to Stanley, the Colonial Secretary, in order to demonstrate the impartiality that special justices were expected to pursue. In Section 6 of the document, Smyth described how task-rate scales should be used to adjudicate complaints about the "diligence or idleness of the labourers" [Enclosure in Despatch 111, Smyth to Stanley, *BPP*, 1835, Vol. 81, pp. 277-279]. However, the scales alone were inadequate for this purpose, owing to the vagaries of "the weather and other circumstances" affecting productivity. Ultimately, performance evaluation came down to the judgment of the magistrate. It is unlikely that the special magistrates or justices were completely impartial when applying Smyth's recommendations in the field since their adjudications must have been influenced by their experience, attitude towards abolition, and attachment to local planter interests. The following sworn report by the aforementioned plantation manager Lowenfeld, who also served as a local justice, illustrates the subjectivity inherent in adjudication proceedings:

I have read over the evidence of Mustick, foreman on Lonsdale; he states, what I knew to be the truth, that in weeding three persons are put to each bed; the bed is from 65 to 70 roeds; each person taking a row of coffee



trees. This is the amount of work given on coffee estates generally, and which is performed very frequently in less than five hours; under any circumstance this is a task which could easily be performed in less than 7½ hours. Weeding to be with the hoe. On Gebroeden the women often do the same quantity of work in 4½ hours. In assorting coffee, 80 lbs is an easy task; the women on coffee estates earn extra wages for clearing a further quantity [CO 111/151, p. 281].

Edward Hicks, the other “unbiased” examiner in this case, had himself been a coffee planter for 18 years [Enclosure in Despatch 367, 14 August 1837, Smyth to Glenelg, *BPP*, 1837-38, Vol. 85, II, p. 96].

*Regulating Sales and Valuations of Apprentices*: CAP. X of British Guiana’s Ordinance allowed planters to continue selling, leasing, or otherwise disposing of apprentices just as they had done with slaves prior to the Abolition Act. The only exception provided that “no such apprenticed labourer shall be publicly exhibited or compelled to attend at the place of sale, as was the custom with respect to slaves.” Again, the process was regulated through careful documentation of the transactions. Sales of the “services of apprenticed labourers” were recorded in a Vendue Sales Book that was kept in a designated Vendue Office. Information recorded in the book included the date of sale, name of seller, name and age of laborer, classification (praedial or non-praedial), and price [Document A in Enclosure to Despatch 242, 28 October 1835, *BPP*, 1836, Vol. 83, p. 70].

One of the areas reserved by the Abolition Act for local legislative action related to “how the necessary Appraisalment of the future Value of such [apprenticeship] services shall be made” [CO 111/142, CAP 73, p. 672]. Valuations of the human “livestock” had been a traditional feature of plantation record keeping under slavery for a variety of reasons including probating wills, providing collateral for bank loans, buying and selling slaves, hiring slaves in and out, or monitoring the performance of agents by absentee owners [Fleischman et al., 2004].

The main reason for such appraisals envisioned by the British government during apprenticeship, however, was to enable apprentices to buy their own freedom. In these instances, it was in the planters’ interests to inflate the valuation. According to Green [1976, p. 133], “biased decisions were the rule,” as the appraisalment tribunals normally comprised two planters compared to one independent judge. One of the two appraisers

would be appointed by the employer, the other by the judiciary (typically a special justice), with a judge acting as “umpire” in the absence of agreement between the first two referees. The planter bias is evident from the government returns for British Guiana for the period April to December 1837. Of 136 valuations taking place, there were 56 instances where the employer’s valuation exceeded that of the special justice, compared to only one that was lower. The remaining 79 valuations were the same, doubtlessly the result of collusion. Furthermore, in most cases the umpires favored the planters. In 34 out of the 56 valuations where there was a difference in favor of the planter, the verdict of the umpire was either the same as that of the employer’s appraiser or closer to it than to the special justice’s valuation [Enclosure in Despatch 134, 26 July 1837, Smyth to Glenelg, *BPP*, 1837-38, Vol. 85, pp. 152-153; Enclosure in Despatch 137, 27 November 1837, Smyth to Glenelg, *BPP*, 1837-38, Vol. 85, pp. 156-157; Enclosure in Despatch 138, 19 January 1838, Smyth to Glenelg, *BPP*, 1837-38, Vol. 85, pp. 157-159].

The Colonial Office knew about the bias associated with the valuation practice [Despatch 250, 13 November 1835, Smyth to Glenelg, *BPP*, 1836, Vol. 83, pp. 99-100]. Indeed, Smyth tried to remedy the situation in British Guiana by requiring full details to be published of the name, age, and sex of the apprentice, amount of appraisal, identity of the appraisers, and approving judge. It was hoped that this policy of full disclosure would act “as a check upon exorbitant and unfair appraisements” [Despatch 259, 11 March 1836, Smyth to Glenelg, *BPP*, 1836, Vol. 83, p. 148]. However, the relatively small number of apprentices who were able to afford to buy their release in the first three months of 1836 suggests the strategy did not work [Enclosure in Despatch 266, 6 May 1836, Smyth to Glenelg, *BPP*, 1836, Vol. 83, pp. 178-179]. It may also be concluded that a number of valuation procedures resulted from the buying and selling of plantations or the rental of apprentice labor.

The continuation of valuations during the apprenticeship period reflected the workers’ ongoing lack of freedom. They remained economic commodities with a market value, albeit one that was in decline as full emancipation approached. The decrease in value can be seen from the annual series of valuations of the Marshall’s Pen and Martin’s Hill plantation in Jamaica. The average value of the slaves in the years prior to the Abolition Act was around £100 [Crawford Papers, 23/14/8]. In 1834, it fell to £25, with the Abolition Act about to come into force [Crawford Papers, 25/11/653]. On the Lowther plantations in

Barbados, the reduction was from £75 to £50 [Lowther Plantations, 43507/7-25]. In 1838, the last year of apprenticeship, the figure for Marshall's Pen and Martin's Hill dropped to £11/6/8 [Crawford Papers, 25/11/656]. From 1839, the annual valuations of livestock continued there, but they were now confined to horned stock and mules. Linked to the annual valuations were the schedules of the increases and decreases occurring during the year in the numbers of slaves/apprentices. These reports were intended to encourage plantation managers to preserve the human capital by rendering them accountable to the owners for any deaths [Roughley, 1823, p. 28]. Again we see this practice continuing during the apprenticeship period until it was abandoned when the owners lost control of the work force [Lowther Plantations, 43507/27-30; Crawford Papers, 25/11/647, 656]. From 1839, the "Negroes" had become "daily labourers," and weekly pay lists started to appear [Crawford Papers, 25/11/647].

*Regulating the Penal System and the Judiciary:* The law reflected the apprentices' newly found status as freedmen by taking punishments out of the hands of the plantation overseers and regulating the severity of penalties that could be inflicted. One of the Abolition Act's key provisions was to forbid masters from flogging apprentice workers. Corporal punishment did not end, however, either officially or unofficially. Unofficially there were many cases of illegal beatings on plantations [Paton, 2004, p. 69]; officially that particular task was given to the special magistrates or justices to administer. Women, however, were now exempt. The figures for British Guiana show that from August 1, 1834 to July 31, 1835, a total of 8,152 punishments were administered, of which 2,177 (26.7%) were corporal punishments [Enclosure 2 in Despatch 236, 19 September 1835, Smyth to Glenelg, *BPP*, 1836, Vol. 83, p. 55]. In the case of British Guiana, special justices were restricted to 15 lashes when acting alone [Enclosure B in Despatch 117, 13 October 1834, Smyth to Spring Rice, *BPP*, 1835, Vol. 81, p. 291], compared to the maximum of 30 allowed in the colony's Ordinance [CO 111/142, CAP. IV, Section 6]. CAP. II, Section 3 of the same document prescribed the full range of punishments available to special justices:

And be it further enacted, that every Special Justice shall be and he is hereby empowered and authorized, in respect of apprenticed labourers convicted of offences before him, to award any one of the following punish-

ments: - 1. Confinement with or without hard labour on the Tread Mill, or otherwise, for a period not exceeding fourteen successive days; 2. Extra labour at the rate of fifteen hours per week in the service of his or her employer, with or without confinement at night, for a period not exceeding fourteen days; 3. Fifteen stripes for every male labourer. And in respect of an employer, or person acting for him, when convicted of any violation of the present law, a penalty not exceeding Five Pounds sterling, or in the case of protraction of labour of an apprenticed labourer by force or fraud, a fine of One Shilling per hour.

Each colony was required to maintain detailed records on the quantity and nature of fines, imprisonments, and corporal punishment to enable the Colonial Office to monitor compliance with the regulations. Burn [1937, p. 207] noted, for example, that whenever a Jamaican special magistrate imposed flogging as punishment, “the number of lashes to be given must be entered in the Estate Book.” A summary of punishments for the first 22 months of apprenticeship in four of the colonies, which is reproduced in Table 2, was compiled from these records by

**TABLE 2**  
**Summary of Punishments Inflicted on the**  
**Apprenticed Laborers in the British Colonies**  
**1 August 1834 to 31 May 1836**

Total for Jamaica, Barbados, British Guiana,<sup>a</sup> Grenada, and St. Lucia (British Guiana figures in parentheses):

Number of Apprenticed Labourers	433,000	(72,000)
Number punished		
Males	56,938	(7,691)
Females	42,502	(8,539)
Total	99,440	(16,230)
By Flogging	17,050	(2,668)
Average Number of Stripes	14½ - 22½	(20)
Total Amount of Lashes	353,601	(53,360)
Other Punishments <sup>b</sup>	82,390	(13,562)

<sup>a</sup> “Many offences committed by Apprenticed Labourers of a petty character, instead of being adjudicated by Special Justices, are sent before the inferior Criminal Court, where the almost invariable punishment ordered to be inflicted is flogging. These do not appear in the flogging table.

<sup>b</sup> Includes hard labour – in penal gangs, and worked in chains; extra labour; tread mill, stocks, dark cells, imprisonment, solitary confinement, fines, etc.

Source: Enclosure in Despatch 108, 2 July 1834, Smyth to Stanley, *BPP*, 1835, Vol. 81, p. 274.

the anti-slavery campaigner, John Scoble, in August 1837 [CO 318/128, West India Miscellaneous, 1837, Vol. 1].<sup>10</sup>

Smyth refuted many of the incidents Scoble cited during his stay in British Guiana [Despatch 300, 7 April 1837, Smyth to Glenelg, *BPP*, 1836-37, Vol. 84, II, p. 77]. However, Scoble's involvement shows the potential of accounting to act as an emancipating force in society once data become publicly available, which has been observed in other 19th century venues [Gallhofer and Haslam, 2003; Brackenborough, 2003]. Indeed, the culpability of accounting in the practice of slavery is not a one-sided issue. The pressure exerted by the British government on the colonial authorities to keep proper accounts of punishments arguably protected the apprentices against the worse treatment they would otherwise have received had no records been kept.<sup>11</sup>

The judiciary was itself held accountable to the Colonial Office through the regular filing of reports. CAP. II, Section 6 of British Guiana's Ordinance, for example, specified the particular data that should be recorded regularly by the SJs:

Every Special Justice and every District Session of Special Justices shall keep a journal of all the cases brought before him or them, in which shall be entered – 1<sup>st</sup>, the date of the complaint; 2<sup>nd</sup>, the name of the complainant; 3<sup>rd</sup>, the name of the accused; 4<sup>th</sup>, the substance of the complaint; 5<sup>th</sup>, the names of the witnesses adduced on either side; 6<sup>th</sup>, the substance of the evidence; 7<sup>th</sup>, the decision on the case; 8<sup>th</sup>, whether the decision has been carried into effect; and to every case shall be added any general remarks which may be thought advisable; and all such journals shall be kept in one uniform manner, to be prescribed for that purpose by the Governor and Court of Policy.

In summary, the special justices were accountable to the special magistrates, who were responsible for overseeing their work in the district. The special magistrates, in turn, were obliged to submit a monthly summary report to the Colonial Office in ad-

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<sup>10</sup>Green [1983, p. 103] described Scoble as “the indefatigable abolitionist.” Scoble toured British Guiana in 1839 and reported “damningly” on the condition of indentured Indian laborers that were recruited to address the labor shortages on plantations. Green noted that Scoble's report was published in 1840, entitled “Hill Coolies, A Brief Exposition of the Deplorable Condition of the Hill Coolies in British Guiana and Mauritius.”

<sup>11</sup>We gratefully acknowledge Barry Higman for making this point in his helpful comments on an earlier draft of the paper.

dition to internal reports, the nature and frequency of which varied from colony to colony. In Jamaica, for example, Governor Sligo required his special magistrates to file a weekly report as well as to provide immediate notice of every valuation they conducted [Burn, 1937, p. 207]. In British Guiana, there was a monthly reporting interval.<sup>12</sup>

Although the content of the reports varied, the two reproduced in Figures 1 and 2 are generally representative [Enclosure A in Despatch 119, 16 December 1834, Smyth to Spring Rice, *BPP*, 1835, Vol. 81, pp. 293-294].

**FIGURE 1**  
**Monthly Special Justice Report**  
**District B**

Sir,

Vryheid's Lust, 30 Nov. 1834.

I have the honour to transmit a monthly report, agreeable to the request of his Excellency the Lieut.-governor.

1st. The apprenticed labourers in District B. are contented, cheerful and civil, with the exception of the following estates: plantations Paradise and Bachelor's Adventure.

2d. They have not performed their work with alacrity and good will, on the above two estates. On the other plantations the work has been well done.

3d. There has been no instance of resisting authority by force. Insubordination has been general on the two above-mentioned plantations.

4th. Those that are disposed to neglect their work, are frequently rude and insolent to those in authority over them. Such misconduct has not been general, and I do not attribute it to any combination or conspiracy. It is only with respect to a few idle disorderly apprentices that any complaints are made.

5th. The attendance of the apprentices at church and at school has been regular during the preceding month, and to the full extent of the accommodation afforded. The attendance of the young at the Sunday school, the same as the preceding month.

6th. As an individual magistrate I have been under the necessity of punishing three with whipping. There have been four delinquents punished with whipping, by order of the court, during the preceding month.

I have, &c.

Henry Gloster, Esq.  
Gov. Secretary

A.M. Lyons, S.J.P., Chairman District B.

Source: Enclosure A. in Despatch No. 119, 16 December 1834, Smyth to Spring-Rice, *BPP*, 1835, Vol. 81, pp. 293-294.

<sup>12</sup> Similar, albeit less frequent, reports of judicial proceedings had been required of the Slave Protector in British Guiana in the period prior to apprenticeship [*BPP*, 1836, Vol. 83, p. 55].

**FIGURE 2**  
**Monthly Special Justice Report**  
**District C**

Office of Special Justices, George Town  
 17 Dec. 1834.

Sir,

In obedience to his Excellency the Lieut.-governor's confidential order of the 23<sup>rd</sup> of September last, I have the honour to state for his information, in answer to –

Query 1<sup>st</sup>. That the apprenticed labourers of this district, during this month (November), have certainly exhibited a better feeling than in the last, on very many properties. That within the Town district, incivility and rudeness towards their employers and those in authority under them, have not disappeared.

Query 2d. That during this month (November), the work on various estates has been performed in a manner leading me to suppose that the misunderstanding previously existing is wearing away. But it is not to be expected that, until they fully understand the benefits accruing to them, and something like a fixed rate of wages is fallen into for their extra hours, that alacrity and good will may be expected.

Query 3d. The instances of insubordination and unlawful combination have decreased considerably this month; nor have there been any attempts to resist authority by force, except in one or two instances of persons in a state of intoxication.

Query 4<sup>th</sup>. The cases which have been manifested in this month (November), of combination to neglect their work, and to disobey lawful orders, have decreased more than one half.

Query 5<sup>th</sup>. The attendance of the apprenticed labourers at church and at school are proceeding in an increased ratio.

Query 6<sup>th</sup>. I have individually as a magistrate, and the district courts under my charge have, still found it necessary to punish by flogging; but the instances have decreased during this month (November), to 37 instead of 72, of which the greatest number was inflicted on persons who had run away since the months of August and September as follows:

Running away .....	15
In subordination, and not doing a sufficient quantity of work, Disobedience and insolence .....	3
Carelessly, indolently and negligently doing their work .....	3
Drunkenness, &c. ....	2
Absenting from duty .....	3
Unlawful combination not to do a sufficient quantity of work, And to resist lawful orders .....	11

I have, &c.

S.W. Gordon, Chairman District C.

Source: Enclosure A. in Despatch N. 119, Smyth to Spring-Rice, *BPP*, 1835, Vol. 81, pp. 293-294.

Most noteworthy were the range of social issues that Smyth asked special magistrates to report and his overriding concern for peace and stability within the colony. Detailed economic data were also collected over a wide range of issues and passed back to London regularly via the governor-generals [e.g., Despatch 126, 6 July 1835, Smyth to Glenelg, *BPP*, 1836-37, Vol. 84, pp. 305-306; Enclosure D in Despatch 140, 21 June 1835, Sligo to Glenelg, *BPP*, 1835, Vol. 81, pp. 352-399].

## DISCUSSION

Apprenticeship was not an isolated experiment but rather one element of a wider, inter-connected dialogue of social and behavioral reforms in the 1820s and 1830s. Thus, economic rationalism, based on our understanding of modern labor relations, only provides a partial explanation of the system of labor control and accounting adopted during apprenticeship. For example, the plantation wage records of the Tharp plantations of Jamaica in the post-emancipation period suggest that apprentices were paid on a piece rate basis over the various plantation tasks, but it is interesting that specific piece rates and output levels were not noted in the books [Tharp Papers, R55/7/127/1/1]. Unlike contemporary British factory workers, apprentices living in larger colonies with vacant lands could pursue peasant farming and were generally disinclined to increase their pay through added effort. In Britain, the creation of free and willing wage labor was the result of a "long process of revolution in the social relations of production, particularly enclosures that deprived workers of the means of subsistence."<sup>13</sup> Arguably, such a change in attitudes and opportunities could not be imposed suddenly [Thompson, 1967, pp. 80-81, 90], as was the attempt with apprenticeship.

Clearly much work lies ahead in exploring the accounting implications of these issues. In this respect, some of the most influential work to date concerns applying the ideas of Michel Foucault relating prison discipline to discipline of the industrial work force [Armstrong, 1994]. Foucault's [1991] conclusions were based on the contrast between traditional and reformed penal regimes. Here in the West Indies in the 1830s, we find some of the earliest scientific prisons expressly designed to reform the behavior of the "inmates" by making them law-abiding,

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<sup>13</sup>We acknowledge a reviewer for this comment on the historical development of British labor.



compliant workers.<sup>14</sup> Other non-Foucauldian studies have considered the formation of the state in relation to government control of company law [e.g., Edwards et al., 1997]. Again, government intervention in society during apprenticeship took place on an unprecedented scale in the British Empire, regulating the actions of landowners as well as workers, and “heralding future change” [Paton, 2004, p. 66].

Another contemporary determinant of the call for greater work discipline is the role played by Quakers in the abolition movement in Britain and the U.S. [Cooke, 2003]. Central to the Quaker ethic of “responsibility” was the notion of the “self-disciplined worker,” which also impinged on prison reform. The aim of modern prisons was to transform deviants into “dependable and willing workers” through subjecting them to a “habit-shaping regimen” of regular work and strict social control. In this respect, apprenticeship provided a test case for Quakers, for if former slaves in the Caribbean could be inculcated with a sense of work discipline, the same could be achieved at home “with vagabonds, whores, felons, and deviants of every kind” [Davis, 1992, pp. 52-53].

The powers granted to West Indian magistrates is an additional factor relating to work discipline that should be noted. The Orders in Council of 1824 and 1830 reflect the British government’s intent to regulate corporal punishment and limit the discretionary powers of magistrates during the apprenticeship period [Orders in Council, 10 March 1824, *BPP*, 1825, Vol. 26, pp. 124-138; Orders in Council, 1 May 1830, *BPP*, 1830-31, Vol. 16, pp. 93-138]. These acts specified the nature and quantity of corporal punishments that could be administered and mirrored the “push for uniformity” that was “perhaps the most persistent motor” driving the new scientific approach to penal policy in Britain at that time [Wiener, 1990, pp. 103-107]. The installation of treadmills in parishes throughout the West Indies during apprenticeship also typified the shift from corporal to self discipline and was intended to painfully promote an inner ethic to work willingly and cooperatively. Originally invented in 1818 and introduced into British prisons in the 1820s, the great attraction of the treadmill was that its “mechanical operation

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<sup>14</sup>Cooke [2003] presents the interesting example of a 150 foot tall watch tower on a Cuban plantation in 1835 that provided a 360 degree panoptical view of slaves at work. The ability to monitor slaves in such a manner lends support to a Foucauldian view of management history.

meant that it supposedly required the same labor from all who worked on it" [Paton, 2004, p. 88].<sup>15</sup>

It is important to be clear about the role of accounting during apprenticeship because of the wider implications discussed above. As we have seen, accounting was integral to a social system which was built on a hierarchy of accountability. First, the workers were held accountable for putting in a reasonable effort on the plantations through the imposition of work standards and accounting returns which monitored output. Second, the planters were held accountable for complying with the regulations relating to the treatment of their workers through regular inspections by the justices and magistrates. The ultimate means of redress was prosecution under the law, with fines for recalcitrant planters and floggings or incarceration for the workers. Finally, the judiciary was itself held accountable to the Colonial Office in London through regular reports. In short, the role of accounting was coercive.

The complicity of accounting in the reformed prison regimes of the West Indies and indeed elsewhere awaits research, but as far as external reporting is concerned, accounting during apprenticeship was intended to coerce the various parties into submission rather than to encourage them to provide their labor services willingly through bonuses, time off, or other incentives. Socially "engineering" an ethic to work was left to other initiatives and institutions that included the establishment of schools, religious education, reforming prisons, etc. Accounting returns that were submitted to London included quantified measures of the success of these initiatives, such as "the number of communicants who have received the Holy Sacrament during the last quarter, the marriages which have taken place, and the numbers

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<sup>15</sup>At the beginning of apprenticeship, the treadmill was considered an ideal punishment. It was especially useful as a substitute for the flogging of women, now prohibited under the Abolition Act. The punishment fell into disrepute through misuse, however. Captain J.W. Pringle, in a report to Parliament in 1838, described how treadmills were used in Jamaican prisons: "On many of the wheels the prisoners are strapped by their wrists to the rail, so that, if they do not tread, they must hang, the steps hitting their shins. This I witnessed in several instances with both men and women. They appeared to hang in this manner purely from obstinacy, and that they could have stepped had they tried to do so. As the wheels were not revolving rapidly, their shins were only slightly hurt. At Kingston and Vere, however, cats were regularly hung up under the wheel; and at the former place the supervisor admitted that it was used by his authority when the prisoners would not step properly. The supervisor and the mayor of Kingston prevented my examining the prisoners themselves . . ." [CO 318/136, p. 8].

who attended either daily, afternoon, or Sunday schools" [Despatch 193, 23 July 1836, Smyth to Glenelg, *BPP*, 1836-37, Vol. 84, p. 458]. Other schemes for social improvement included the distribution of Bibles [CO 318/118/384], providing separate schools for females to enable them be "instructed in those arts of useful industry which belong exclusively" to them [CO 318/118/406], and presenting medals for good behavior. As to this later point, Governor Smyth wrote: "I periodically visit the different churches and chapels, as well as the parish and other schools, and distribute medals amongst the most attentive and best behaved of the scholars of both sexes" [Despatch 253, 12 December 1835, Smyth to Glenelg, *BPP*, 1836, Vol. 83, p. 106].

Smyth's criteria for awarding medals were set out in a government notice reproduced in Figure 3 [Enclosure in Despatch 272, 1 June 1836, Glenelg to Smyth, *BPP*, 1836, Vol. 83, p. 196].

### FIGURE 3

#### Government Notice

Major-general Sir James Carmichael Smyth hereby offers, and will present in the month of January 1837, in the name of His Majesty, the following honorary medals:

1. A gold medal, of value of five guineas, to the manager of that estate in the district of Demerary on which, in comparison with the number of apprenticed labourers attached to such estate, the greatest happiness, industry and contentment shall have prevailed during the year 1836. The high sheriff and two special justices will form the committee to select the manager.
2. Ditto for the District of Essequibo. The sheriff of Essequibo, and two of the special justices of the Essequibo district to form the committee.
3. Ditto for the District of Berbice. The sheriff of Berbice, and two of the special justices of the Berbice district to form the committee.
4. A gold medal, of the value of five guineas, to the manager of that estate in the district of Demerary on which, with reference to the number of apprenticed labourers attached to such estate, there shall have been the greatest number of clean healthy children attending school, during the year 1836.
5. The same for the district of Essequibo.
6. The same for the district of Berbice.

Candidates for the above medals are requested to have the goodness to send in their names as early in the month of January as may be convenient, in order that their respective claims may be referred to the committee with as little delay as possible.

The rectors or ministers of the several parishes (as the case may be) will be requested to join the committee in selecting the individuals to whom the three last-named medals are to be presented.

By Order of his Excellency the Lieutenant-governor,  
 Guiana Public Buildings                      Henry John Baird,  
 26 May 1836    Assist. Gov. Sec.

Source: Enclosures with Despatch No. 272, Glenelg to Smyth, *BPP*, 1836, Vol. 83, p. 196.

Accounting's lack of direct involvement in social engineering does not imply that the system of governance and underlying reporting practices adopted did not change people's attitudes and beliefs. Paton [2004, pp. 78-81], for example, described an incident of apprentice resistance in 1834 that culminated in the removal of a special magistrate from his position. The episode demonstrated the awareness among a gang of apprentices in Jamaica of their rights and obligations under the newly found legislation and a belief in its efficacy for seeking redress. Adamson [1975, p. 463] documented a similar event occurring in British Guiana in 1842. Another possible example of shifts in attitude concerns the use of scale-rates as a means of defining reasonable work effort during apprenticeship. These were akin to the task-rates that became increasingly popular on some plantations after 1807, and resulted in a discourse between managers and laborers not dissimilar to the later one surrounding the use of standard costing in industry [Tyson et al., 2004]. The readiness with which scale-rates were devised under apprenticeship suggests that tasking was well known in the British West Indies as a means of organizational control in the slavery era even within the context of supervised gangs.

The fundamental nature of accounting as an instrument of coercion during apprenticeship is illustrated by the fact that corporal punishment meted out on the basis of accounting evidence remained the ultimate deterrent for non-compliant workers. It has been suggested that the Foucauldian distinction between pre-modern and modern prison regimes, the one based on physical punishment and public spectacles, the other on mental control behind closed walls, was not entirely clear-cut in practice [Wiener, 1990, p. 101; Arnold, 1992]. This was certainly the case in the West Indies, and indeed Great Britain through to the 20th century, with pain still being inflicted on the prisoner's body [Paton, 2004, pp. 10, 105-106]. This kind of blurring was also true of accounting during apprenticeship. Accounting formed part of a strikingly modern social apparatus that sought to inculcate former slaves with a sense of work discipline that would hold good after apprenticeship had ended and they became free laborers. But to a large extent, accounting itself retained its traditional role of enforcing rights and obligations rather than enacting behavioral change.

#### SUMMARY AND CONCLUSION

This paper has described the multiple roles of accounting during the apprenticeship period in the British West Indies. Un-

der slavery, planters maintained complete control by physically compelling slaves to perform tasks, and they were legally sanctioned to flog them for failing to perform to expectations. During apprenticeship, planters were precluded from using the lash to compel work effort, but rather than providing sufficient inducements for workers to exchange their labor power willingly, planters, colonial legislatures, and Parliamentary leaders believed that former slaves would only work on plantations under enforced compulsion. These power holders colluded to establish a complex system of rules, regulations, and prescribed behaviors that would “replace the slave-owners’ authority and secure the workers’ new contract terms” [Turner, 1999, p. 19].

While accounting practices did not drive apprenticeship, they played an important role in sustaining its complex social-control mechanisms. Absent the ability to use indiscriminate floggings to ensure work obedience, detailed records were kept to document absences, work effort, and contract violations, all of which were used to maintain the plantocracy’s dominance over labor. The planters and judiciary were in turn held accountable by a reporting network feeding into the Colonial Office in London.

The information that was regularly submitted to the Colonial Office was both detailed and profuse, and served to illuminate not just the practices under apprenticeship, but also during the earlier slave era. It cast light on the punishment regime during slavery, and helps answer the contentious question posed by planters and abolitionists alike of whether slaves were better or worse off than British factory workers. Wilberforce himself observed:

The difference, then, between the free-born Englishman and the negro seems to be this, that one is compelled to labour while he is able by the pinching of hunger, the shivering of cold, or the horrors of a jail; and the other is forced to it when he is well fed and clothed, and in sound health, by the terrors of the cart whip [Knox, 1789, p. 15].

In point of fact, apprenticed workers may not have been treated uniquely – the British laboring classes also faced physical punishments through the penal system if they refused to comply. However, the difference in severity is difficult to ascertain because the abolitionists had a vested interest in popularizing a picture of unremitting cruelty on plantations, whereas the converse was true of planters [Knox, 1789, pp. 41-43, 64; Roughley, 1823, p. 75].

Apprenticeship may be seen as one element within a wider scientific movement to instill a sense of work discipline into the poorer elements of British society, including factories, workhouses, prisons, as well as plantations [e.g. Thompson, 1967; Walker, 2004]. While accounting was used to monitor the *economic* performance of an entity, its primary purpose in the Caribbean was to sustain a complex, racially-based, social regime by policing workplace relationships and arrangements. There is little evidence to suggest that accounting was used to create incentives or effect behavioral change whereby workers would more willingly provide labor services or accumulate a surplus.

Once accounting is perceived as a social apparatus that is used to bolster or maintain the dominance of one group over another, a number of historical situations present themselves for further study. Comparisons of accounting practices in the United States and the Caribbean during their respective transitions from slavery, as well as of accounting practices in apprentice plantations and concurrent British factories, are two possibilities. Further research is also needed to understand accounting's role in the mid-late 19th century drive to develop willing and productive workers that were essential to meet the demands of expanding industrialized economies.

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