

# A genealogy of calculations at an early Queensland sugar mill

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## Abstract

This study of a unique historic situation is sociologically framed and politically contextualized. It examines the technical and persuasive rhetorical dimensions of calculations employed at a nineteenth-century Queensland sugar plantation and mill in relation to the employment of indentured labour. Historical archival data is interpreted through the lens of the rhetoric of rationality. Queensland legislation permitted the employment of indentured Pacific islanders to assist in the development of its sugar industry. Accounting practices employed at the Colonial Sugar Refinery (CSR) Company's Goondi Plantation and Mill focused on recording and controlling labour costs to maximize profits and maintain a healthy dividend to shareholders. The use of this single perspective, while it provides a restricted interpretation of events, nevertheless enables some unique insights about the practice of accounting in this historic context.

## Keywords

accounting history, CSR, indentured labour, rhetoric, sugar industry

## Introduction

This paper examines the technical and persuasive rhetorical dimensions (Carruthers & Espeland, 1991) of a specific genealogy of calculation (Miller & Napier, 1993) “local in both space and time” (Carnegie & Napier, 1996, p.7). The institutional setting is the highly politicized early Queensland sugar industry and the time is the late 1800s. The calculative techniques are those employed by the Colonial Sugar Refining (CSR) Company at its Goondi sugar plantation and mill in north Queensland. The rhetoric is the economic argument used by CSR, both internally and externally, to rationalize its employment of indentured Pacific islanders.<sup>1</sup>

Internally, the close attention paid to costs was a constant reminder to managers and employees that the continuation of the business, and their employment, depended on their ability to operate at a profit. This provided the justification for the employment of cheap islander labour. Externally, economic arguments for this practice were put forward to the government to argue for favourable legislation, to shareholders as a means of maintaining good dividends, and to the general public. They needed to be persuaded that the success of the fledgling sugar industry was vital to Queensland's economic prosperity, and that this success hinged on a steady supply of cheap labour.

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The colony of Queensland separated from New South Wales in 1859 (Gott, 1997), and was then preoccupied with overcoming the lack of affordable, available and reliable labour to develop its coastal lands (Barker & Byford, 1988). Sugar production was agriculturally appropriate and, at the time, “a good economic prospect”<sup>2</sup> (Andrew & Cook, 2000, p.1). With its British roots, and Britain’s dominating influence in the Pacific (Moore, 1993, p.183), Queensland adopted the plantation system as the dominant structure for its early sugar industry. Since Britain had abolished the slave trade, plantation owners turned to indentured labourers to meet their labour needs, recruiting Pacific islanders at their own expense and transporting them to Queensland. It is estimated that in the years 1863–1904, some 62,500 islanders were brought from more than 80 islands, to work on Queensland sugar plantations (*The Call for Recognition*, 1992, p.73). Since these islanders performed all the field work connected with the sugar industry, it is probable that without them, “the initial enterprise should not have been forthcoming”, and “very few of the old mills and plantations should have seen the light of day” (NBAC/Z303, 1929). While they played a pivotal role in the success of Queensland’s sugar industry, little attention has been paid to the way they were accounted for by the sugar entrepreneurs, and for the role of accounting in justifying their employment.

An acknowledgment of the ability of accounting to legitimize actions (Richardson, 1987, p.341) and to both legitimize and sustain “current social, economic and political arrangements” (Cooper, 1980, p.164) has widened interpretations of its role in history. Research on CSR at a later time and in a different geographical setting has identified accounting practice as domination, in the tradition of Foucault (Hooks & Stewart, 2007). The racial aspects of accounting for slave labour have been investigated in the Hawaiian sugar plantations (Fleischman & Tyson, 2000, 2002), and in the context of accounting’s culpability in the practice of slavery in both the British empire and the United States (Oldroyd, Fleischman and Tyson, 2008). Funnell (1998) analysed the use of accounting to further the racist policies of the Nazis in the 1930s and 1940s. Further, accounting by colonial powers has been implicated in the genocide of indigenous people in Canada (Neu, 2000), in the exploitation of imported workers by colonial powers (Kim, 2004) and in the imperial domination of colonies (Annisette and Neu, 2004).

While racism is not the primary focus of this paper, it was enshrined in legislation at the time of the early Queensland sugar industry, with the employment of Pacific islanders justified on economic grounds. This systematic exploitation of an entire class of people for the sake of financial gain had profound social effects. Arguably, it produced a negative reaction that ultimately contributed to the institution of the White Australia policy.

This study is not a technical history (Hopwood, 1985) or mere narrative that relies on “the reproduction of historical materials or chronology of events” (Carnegie & Napier, 1996, p.14). It claims rather to be a genealogy of calculations (Miller & Napier, 1993), recognizing the powerful role accounting plays in the transmission of societal values, acknowledging the fresh perspectives made possible by incorporating consideration of past “social and cultural contexts” (Gaffikin, 1998). Consequently, it adopts an expanded understanding of what constitutes accounting, moving from a narrow conception of bookkeeping to encompass a variety of calculative practices (Miller & Napier, 1993; Vollmer, 2003) or “performable technique(s)” (Quattrone, 2009, p.85).

Archival evidence from a variety of sources<sup>3</sup> is interpreted sociologically by exploring the contribution of both the technical and persuasive aspects of accounting presented by CSR to its various audiences (Carruthers & Espeland, 1991). This reflects the wider possibilities of an interdisciplinary study of accounting history (O’Hogartaigh, O’Hogartaigh & Jeacle, 2002), focusing on the flexible theoretical boundaries and methodologies of accounting and its non-evolutionary nature (Miller, Hopper & Laughlin, 1991; Funnell, 1996).

The paper first presents a framework for the interpretation of CSR's accounting, and then provides an overview of nineteenth-century Queensland sugar industry politics. Following this, CSR's corporate aspirations and expansion into North Queensland are outlined, including an account of the establishment of its plantation and mill at Goondi. The use of cheap Pacific islander labour is presented in the context of CSR's rationale of maintaining healthy dividends to its investors, and of lobbying the government to ensure the passing of favourable legislation. The calculative practices employed at Goondi are then examined in more detail, and their use in justifying decisions about mill operations, including the employment of Pacific islanders, and closures, is demonstrated. Finally, conclusions are drawn about the cognitive power of both the technical and rhetorical aspects of accounting.

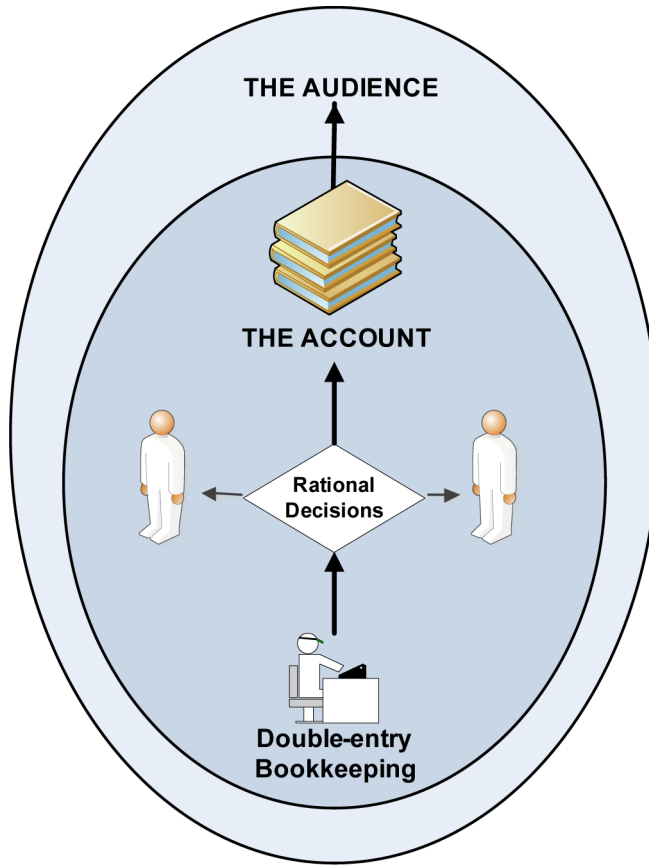
## The technical and persuasive elements of the account

Eschewing the notion that double-entry bookkeeping is exclusively a technical activity, Carruthers and Espeland (1991, p.31) expound its rhetorical role, which they define as its use in convincing an audience of "the legitimacy of business ventures". They assert that in identifying the technical prowess of double-entry bookkeeping and its role in the rise of capitalism and its accompanying rationality, Weber, Sombart and Schumpeter have neglected the symbolic and legitimizing power of accounting (Carruthers & Espeland, 1991).

Double-entry bookkeeping provides information for more rational decision-making. By making sense of business activities, it enables the production of an account that is a "cognitive device", framing reality "in a particular way", justifying decisions, convincing an audience of its rationality, and thereby legitimizing an organization's actions (Carruthers & Espeland, 1991, p.55). Such rational accounts have explanatory and motivational power. "They [the accounts] bolster the rather limited cognitive capacities of boundedly rational decision-makers. In doing all these things (quantifying, commensurating, recording, evaluating etc), accounts shape the premises of decisions" (Carruthers, 1995, p.322).

Appeals to God contained in early examples of double-entry bookkeeping reflected a desire for "divine legitimation for a set of mundane activities" (Carruthers & Espeland, 1991, p.41), a justification of the morality of the activities reflected by the accounts. Not only did double-entry bookkeeping allow entrepreneurs "to invoke a body of technical expertise in support of their action" (the technical dimension), but it also "engaged with the concept of moral fairness", since transactions that could be accounted for were "defensible" (Maltby, 1997, p.81). Double-entry bookkeeping emphasized prudence and self-discipline as a "moral activity", with its systematic practices representing "a certain kind of moral improvement" (Maltby, 1997, p.82). In fact, the neglect of these attributes provided evidence of weakness of character (Carruthers & Espeland, 1991).

Double-entry bookkeeping thus became valuable for the management of principal-agent relationships, enabling the provision of an account of operations to a distant owner, a feature particularly applicable to corporations with disparate and remote investors (Carruthers & Espeland, 1991). Figure 1 presents a framework based on these notions. It portrays double-entry bookkeeping as providing the technical information on which decisions are made that affect those both internal and external to the organization. These decisions are justified on the basis of this technical information, both internally and to the external audience, which variously and over time has consisted of God, oneself, principals, agents, customers, investors and the public. The account based on technical and factual information is communicated in a persuasive way, the justification of decisions taken relying on the "rhetoric of numbers" (Carruthers & Espeland, 1991, p.61).



**Figure 1.** Double-entry bookkeeping, rational decisions and the account

Thus, Carruthers and Espeland (1991) identify the twin dimensions of double-entry bookkeeping as inherent, with the technical dimension considered neutral, yet at the same time framing the way actions and decisions are taken, and establishing the legitimacy of those actions and decisions in a way they define as rhetorical. This interpretation of rhetoric can be seen, therefore, as being persuasive, rather than the more sinister interpretation of rhetoric as the obfuscation of “an ideological bias” (Moerman & van der Laan, 2007, pp.354–5). Indeed, rhetoric is often perceived as a pejorative, “unobjective” or “sneaky and even underhanded” device (Young, 2003, p.623). Young (2003, p.623) adopted a view akin to that of Carruthers and Espeland (1991), viewing rhetoric as “a pervasive element within our lives as we argue with and attempt to persuade others and ourselves of the viability, credibility and plausibility of our positions, beliefs, problems, solutions and perspectives”.

Rhetoric is any technique that is used “to make a convincing or persuasive argument” (Carruthers & Espeland, 1991, p.35), its function being to persuade, justify, explain, inform, promote, motivate, argue, convince, legitimize, convict or rationalize. Accounts are rhetorically effective for all these purposes, because, being presented as technical, factual and neutral, they appear logical and rational and are able to alter cognitive understanding to achieve the desired attitude or behaviour.

Double-entry bookkeeping thus facilitates economic rationality, with the reduction of calculation to numbers, and often financial numbers, providing a powerful justification of actions. In receiving accounts framed in these numerical and financial terms, audiences can succumb to their persuasive rhetorical power, believing them to be purely technical and rational. This is a dangerous assumption that fails to recognize that “*all* communication, whether verbal, written, numerical, or visual, attempts to persuade and can therefore be analysed as rhetoric” (Carruthers & Espeland, 1991, p.62, emphasis added).

This notion that double-entry bookkeeping contains a “rhetorical agenda” with legitimizing power (Carruthers & Espeland, 1991, p.37) has been contested (Yamey, 2005; Chiapello, 2007). However, the role of the “balance account” in the sixteenth century has been identified as more than simply a technical exercise in bookkeeping (Edwards, Dean & Clarke, 2009, p.560), while eighteenth-century Portuguese treasury bookkeeping indicates that a solely economic interpretation did not explain practice (Gomes, Carnegie & Rodrigues, 2008). In a similar vein, the discipline, education and transformation of the worker in the late nineteenth century, particularly of those workers pursuing material rewards, was seen to be coincident with the proliferation and increased complexity of accounting information (Bhimani, 1994).

These observations run counter to the view that accounting is value-neutral, even though it has been portrayed as not being critical of behaviour or of the accumulation of wealth, but, for example, offering technical calculations for the maximization of income (Chambers, 2006). Suzuki (2003) identified the “constitutive” dimensions of accounting, prevalent in managerial accounting, and urged researchers to consider their prevalence in financial (or macro) accounting, since accounting is the language of business, a powerful symbol and mode of communication.

A study of accounting’s role in financial crises in Japan revealed a “non-neutral” role of accounting in “constructing the image of a particular industry”, while at the same time it was presented as nothing more than a technique (Sawabe, 2002, p.397). Rhetoric has been identified as more than “a deliberate effort to fool the simple or weak-minded”, but rather a “pervasive element” of life, evident in the Financial Accounting Standards Board’s efforts to present their standards as objective (Young, 2003, p.623). Accounting standards were identified as containing “numerous efforts to persuade readers” to accept the perspective of the standard writers (Young, 2003).

The insight that double-entry bookkeeping is an interpretive frame, and therefore presents an account not just to inform, “but also to convince” (Carruthers & Espeland, 1991, p.35), is consistent with neo-institutional theory, with its emphasis on the legitimizing power of social institutions such as accounting (Carruthers, 1995; Covaleski & Dirsmith, 1995; Irvine, 2002). The “rhetorical power of accounting” was identified as a legitimating influence in the development of the conglomerate corporate form prevalent in the US in the 1960s (Espeland & Hirsch, 1990).

Financial reports, presented as technical and objective reports, also contain rhetorical devices (Amernic & Craig, 2000), and have an effect on the economy at large (Suzuki, 2003). They frame understanding, reinforcing the assumptions that decision-makers are rational (Carruthers, 1995), and that they are powerfully symbolic (Espeland & Hirsch, 1990; Mouritsen, 1994). This challenges the notion that accounting is “stable, pre-existing and transportable across borders” (Lohmann, 2009, p.503), since it exposes the political, cultural and power dynamics that have been hidden under a technical surface (Carruthers, 1995). Accounting has thus been identified as being much more than a narrow technology, making social practices visible, calculable and operationally useful (Miller, 1990). Consequently, it has the power to effect change and to contribute to systems of domination and injustice (Funnell, 1998; Neu, 2000; Annisette & Neu, 2004; Kim, 2004). Together, the technical and rhetorical dimensions of accounting, by framing issues, have the persuasive ability to justify actions (Carruthers & Espeland, 1991; Maltby, 1997).

This will be illustrated in the case of CSR's use of accounting at its Goondi sugar plantation and mill. CSR employed Pacific islanders at that site, and justified their employment on rational, economic grounds, not with an overt racial argument but rather an implicit one. Using a persuasive rhetoric of rationality at every opportunity in their communications with shareholders, the government, the public and employees, the directors relied on accounting calculations to reinforce the importance of a cheap labour source and to ensure the economic viability of their operations.

## Sugar industry politics

To stimulate expansion, the Queensland Government passed the *Sugar and Coffee Regulations Act* in 1864 (Frost, 1996, p.135), releasing extensive tracts of land for cane growing (Barker & Byford, 1988).<sup>4</sup> As a result of sugar entrepreneurs' activities, by 1881 sugar production satisfied domestic requirements for the Queensland colony and provided sufficient to export, mainly to Victoria and New South Wales (Shlomowitz, 1979). The Queensland Government, prioritizing the economic development of the colony, welcomed the action of these entrepreneurs in importing Pacific islander labourers at their own expense (Parnaby, 1964), in what has been described as a triumph of "economic expediency" over "racial antipathy" (Saunders, 1982, p.44).

The recruiting of Pacific islanders began without official approval (Parnaby, 1964; Docker, 1970). Indeed, there was always a great deal of opposition to it, from the British Government, missionaries, the navy and many colonists (Morrison, 1888; Buxton, 1980; Irving, 1980).<sup>5</sup> Initially these objections appeared to be on the grounds that indentured labour was a form of kidnapping or slavery and that workers were mistreated (Morrison, 1888; Moore, 1974; Evans, Saunders & Cronin, 1975; Barker & Byford, 1988; *The Call for Recognition*, 1992; Moore, 1993; Andrew & Cook, 2000). However, over the next few decades, the reasons for such opposition became more complex and occasioned much more political lobbying and controversy, as public opinion moved against the islanders and their employment. This prejudice was fuelled by a political push to make Australia "white" (part of the Federation impetus), and by pressure from labour unions<sup>6</sup> to protect white labour from the competition occasioned by islanders, who received substantially lower wages.<sup>7</sup>

Specific laws were created, first to permit the employment of islanders (*Coolie Act (Queensland)* 1862), then to protect them (*Polynesian Labourers Act (Queensland)* 1868),<sup>8</sup> to restrict them (*Pacific Island Labourers Amendment Act (Queensland)* 1884), and finally to deport them (*Pacific Island Labourers' Amendment Act (Queensland)* 1885; *Pacific Islanders Extension Act (Queensland)* 1892; *Pacific Island Labourers Act* 1901). From 1868 to 1912, eight State and 13 Commonwealth Acts were passed on the issue (Gott, 1997). Where the British Government held that the Pacific islander labourers' rights should be equal with those of local labour, the Queensland Government saw Pacific islanders as "a temporary and inferior labour supply", without the rights of Europeans (Parnaby, 1964, p.153). Legislation thus enshrined racist attitudes, resulting in the eventual deportation of islanders by 1907 (*The Call for Recognition*, 1992, p.73).

So that this legislation to deport Pacific islanders would not signal the doom of the sugar industry, the *Central Mill Acts*, beginning in 1885, and the *Sugar Works Guarantee Act (Queensland)* 1893 put forward an alternative to dependence on coloured labour. These acts provided for an injection of government funds into the industry for the establishment of co-operatively owned mills, on the condition that only European labour was to be employed (Docker, 1970). Sir Samuel Griffith, the premier at the time of the passage of these acts,<sup>9</sup> had a vision for an egalitarian Queensland where men with limited resources could nevertheless farm their own land (Moore, 1974). Griffith's legislation, the *Pacific Island Labourers Amendment Act (Queensland)* 1885,



which required the cessation of recruitment of islander labour from 1890,<sup>10</sup> was an attempt to dispense with two social castes, the rich planters on the one hand and the servile and socially excluded Pacific islanders on the other (Evans *et al.*, 1975).

This strategy sent a shock wave through plantation investors, particularly at a time when there had been over-speculation in sugar plantations and there was a world slump in sugar prices (Bolton, 2003). In addition, the smallholders, on whom Griffith was relying to carry his new policy, continued to call for a restoration of Pacific islander labour (Bolton, 2003). When the sugar industry fell into a depression, the McIlwraith Government<sup>11</sup> appointed a Royal Commission in 1888 to investigate the condition of the industry and whether coloured labour could be dispensed with by 1890.<sup>12</sup> It later became apparent to Griffith<sup>13</sup> (Bolton, 2003) that his new policy would not succeed without a supply of labour, so he extended recruitment of islanders to enable the sugar industry to transition from the plantation model, and everything it represented, to a system of small farms that used white labour (Manning, 1983).

Two arguments were put forward by plantation owners and managers throughout this bitter and protracted debate. First was the belief that white men simply could not perform physical labour in the tropics, an argument that reinforced the existing social structure and kept non-Europeans in a subservient position, both economically and culturally (Evans *et al.*, 1975; Robertson, 1991; Andrew & Cook, 2000). Second was the economic argument that the sugar industry would not survive without a reliable pool of cheap coloured labour (Evans *et al.*, 1975). On the opposite side, labour unions opposed competition from cheaper labour, and racial prejudice emanated from an inherent belief in the superiority of white races and the supposed disease and ill-health of the islanders (Price, 1939; *The Call for Recognition*, 1992). Still others identified mechanization as a way of alleviating the political squabbling over the coloured labour issue (ASIM/SJ.SJTC, 1894f).

Public opinion was strong<sup>14</sup> and lobbying on the issue was intense. A petition presented to the Legislative Assembly of the Colony of Queensland by sugar producers and other residents from the Mackay district requested an extension of the use of islander labour for an additional five years until 31 December 1895. This successful petition also employed a powerful rhetorical, economic argument, suggesting that since only 10 per cent of the £700,000 to £800,000 annual expenditure on sugar production went to the islanders, the rest was therefore paid to Europeans (NBAC/N126/245, Petition).

With the cessation of the employment of islanders, the plantation system was financially unviable, and the government began promoting the idea of co-operatives. Consequently, by 1900 the plantation system had almost completely moved to a new co-operative system, whereby the cane lands were democratized (Frost, 1996). The Australian population proceeded towards Federation in 1901 on the understanding that the White Australia policy would be implemented,<sup>15</sup> but, on the part of voters in northern sugar areas, with a hope that government protection of the industry would follow (Pagani, 1989).

These huge changes formed the political backdrop in which CSR operated in the late 1800s. As it was both a recruiter and employer of Pacific islanders, it was inevitable that the company would be caught up in the intensity of the issue.

## **CSR's vision of profit from sugar**

The CSR Company was formed in 1855, with an initial capital of £150,000, to take over the assets of the Australasian Sugar Company, whose director Edward Knox became a director of the new company (NBAC/142/3527). Two years later, the Victoria Sugar Company was formed, half owned by shareholders in CSR. In addition to its other investments in plantations, sugar mills and

refineries, the company established three sugar plantations in north Queensland in the 1870s at a cost of £600,000.<sup>16</sup> In 1888, when the Victorian company was failing, the two companies amalgamated, and CSR Limited was formed (*South Pacific Enterprise*, 1956; Griggs, 2001).

Key factors that contributed to the company's sustained success in the sugar industry will be shown to be a commitment to maintaining a substantial dividend (NBAC/142/3527), a vision for strategic investment in the sugar industry (Docker, 1970), and a strong emphasis on internal accountability (NBAC/142/1456; NBAC/N126/92). In promoting all these commitments, the company employed an economic rationale, based on accounting numbers, to justify the employment of Pacific islander labourers: first in cutting labour costs in order to ensure high profits and dividends for its shareholders; second, in promoting an economic argument to lobby for legislation that would ensure access to indentured labour; and third in motivating managers to improve profitability by keeping the cost of labour low.

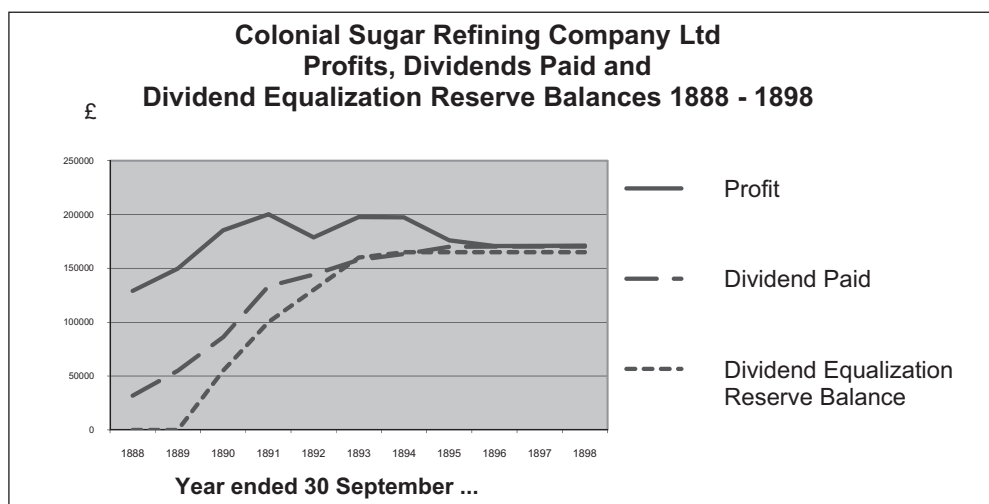
A study of the accounts of CSR in the latter part of the 1800s makes it clear that agriculture was big business. CSR's survival and expansion in, and domination of, the Australian sugar industry through extremely turbulent times, both economically and politically, indicate a high level of business acumen and sophistication. An editorial in *The Sugar Journal and Tropical Cultivator* (ASIM/SJ.SJTC, 1894a) dated 15 July 1894, noted CSR's growth from a single refinery to its "present giant undertaking", its virtual "monopoly" status, and its policy that, "as long as its capital secures a fairly remunerative return, the management wisely refrains from attempting to increase its profit at the expense of those who work". The result was that CSR's balance sheets disclosed "handsome profits", enabling "ample provision to be made for the proverbial rainy day" (ASIM/SJ.SJTC, 1894a).

In the plantation era, CSR enjoyed economies of scale, including the employment of indentured labour gangs (Shlomowitz, 1979). This resulted in great success, with an initial boost to profits and a steady dividend flow to shareholders, as portrayed in Figure 2.

While profits decreased and levelled out from the mid-1890s onward, the company pursued an aggressive policy of increasing dividends from 6 per cent in 1887 to 10 per cent in 1891, and maintained them at that level through the rest of the 1890s (NBAC/142/3527). A dividend equalization reserve established in 1889 with an initial transfer of £30,000, was increased to £165,000 in 1894, and was maintained at that level into the twentieth century, thus assuring shareholders of a constant stream of income even if profits decreased. The company strategically dealt with local issues and with the internationally disastrous years 1885–1891, when the world price of sugar fell by a third and remained low for the next three decades (Shlomowitz, 1979). The directors' report for the half year ended 31 March 1889 also highlighted "disastrous" results, and indicated the increasingly complex industry issues that the company had to deal with (NBAC/142/3527, 31 March 1889).

The directors used the company's half yearly reports through the 1890s constantly to justify, convince and legitimize their employment of Pacific islander labour, referring consistently to the shifting political landscape and its implications for their profitable operations. They highlighted the Queensland Government's legislation to prevent the use of islander labour, to abolish the plantation system and to employ white labour, and the possible impacts on their business decisions. Throughout these uncertain years, directors made strategic decisions about the company's operations in order to extract the greatest profit possible and to preserve the invested capital. This was evident in the directors' business acumen (Shlomowitz, 1979) and in their stated commitment, expressed in annual reports, to maintaining profitable operations and healthy dividends (NBAC/142/3527). The employment of Pacific islander labour was a crucial factor to be considered.





**Figure 2.** CSR dividends 1888–98

Source: based on data from NBAC/142/3527.

When it became apparent that public sentiment and legislation was moving against the employment of Pacific islanders and there was “no chance of the labour difficulty” being resolved, the Directors considered moving one of their sugar mills from Queensland to Fiji in 1891 (NBAC/142/3527, 31 March 1890). With the likelihood that the supply of cheap coloured labour in Queensland would disappear if new legislation was passed that restricted the recruitment and employment of indentured labourers, the ready availability of cheap coloured labour in Fiji was an attractive prospect, especially since CSR and other sugar producers were convinced that sugar plantations could not be run with anything but coloured labour (NBAC/142/3527, 31 March 1890).

When the Queensland Government introduced its scheme to allow the acquisition of sugar plantations by co-operatives of settlers, the CSR directors were concerned to sell their Victoria Mill for a price that would return to them “the sum to which it has been written down” (NBAC/142/3527, 30 September 1891). Later, when the date for the eviction of the Pacific islanders was extended, the directors reported that they were arranging to retain in Queensland the plant they had proposed to take to Fiji (NBAC/142/3527, 31 March 1892). The move to Fiji of at least some of CSR’s operations, however, was inevitable, with the directors reporting in 1893 that they were gradually disposing of their Queensland cultivated lands. At that point they had disposed of 5,514 acres, and reported that work on the Fijian plantation was “going on well” (NBAC/142/3527, 31 March 1893).

In this ongoing saga, the directors’ rhetoric continued, as they constantly justified and, on economic grounds, rationalized the continuation of the practice of indentured islander labour. They reported in 1895 that the Queensland Government’s scheme of central mills to be worked only by white labourers would inhibit the production of sugar at a cost that would make it competitive in the markets of Europe and America (NBAC/142/3527, 31 March 1895). The following year the Directors reported again on the difficulty of keeping the cost of sugar production competitive, expressing resistance to the idea of recruiting coloured labourers from other places such as India, to the point of facing “the destruction of the industry” (NBAC/142/3527, 31 March 1896).

This use of the Annual Report to justify using islander labour, and to frame the debate about the Queensland Government's sugar legislation continued. The directors stated in 1896 that "it is evident that there is now no hope of preventing the sacrifice of this great agricultural and manufacturing interest, which has been singled out for destruction, while other less important industries remain largely protected" (NBAC/142/3527, 30 September 1896). Profitability was always the primary concern. The directors reported in 1897 that they were "free to close the mills when the working of these ceases to be profitable" (NBAC/142/3527, 30 September 1897). At this point they anticipated having to write off about £450,000, which they would do "without trenching upon the paid-up capital" (NBAC/142/3527, 30 September 1897). In referring to the Queensland Government's appointment of a Commission of inquiry into the sugar industry depression, a report expressed confidence that "vested interests" would ensure the continuation of the use of Pacific islander labour (NBAC/142/3527, 31 March 1899). Nevertheless, directors assured shareholders that the company's labour force would be brought up to "full strength" in anticipation of a prohibition on the importation of coloured labour (NBAC/142/3527, 31 March 1899).

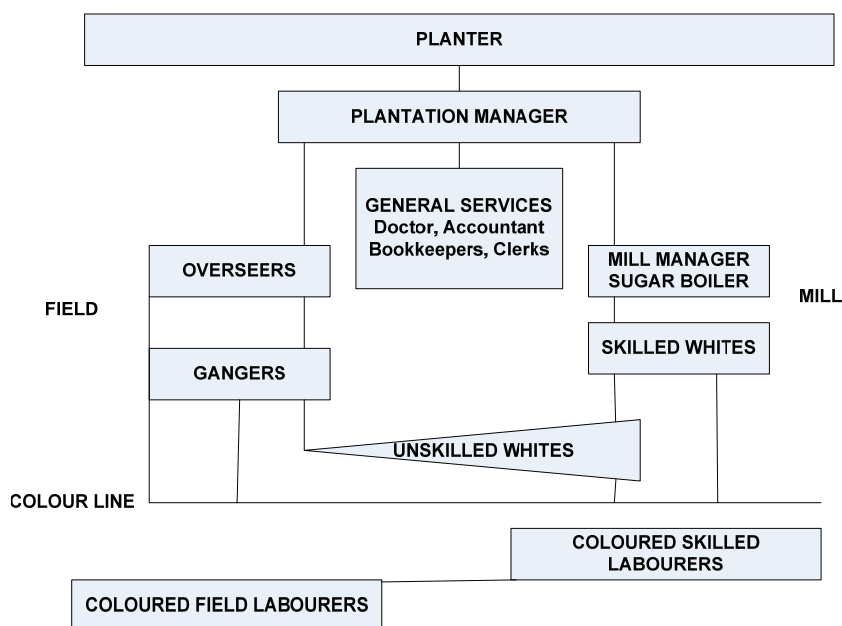
CSR's north Queensland operations provide a specific example of the vision of Directors in seizing a new profit-making opportunity, of their business acumen in directing its operations, and of their use of persuasive rhetoric in Annual Reports in putting forward an economic argument to justify the employment of cheap islander labour. By a special Act of Parliament, CSR was given permission to take up "great areas of land in various places", on the undertaking that it would spend "£200,000 within five years on the clearing and cultivation of that land and erection of plant" (Docker, 1970, p.99). One site chosen for this endeavour was a 5,000 acre parcel of land on the Johnstone River in North Queensland. The CSR Board authorized its acquisition in 1882, and Charles Edward Adams was sent there to "set things going at Goondi"<sup>17</sup> (Robertson, 1991, p.3).

The Goondi mill, eight miles upstream from Geraldton (now Innisfail), was one of three mills operated by CSR in north Queensland. The decision to erect a mill at Goondi was made because of the closure of other mills in the district, with the result that in 1884, CSR approved the dismantling and transportation of the Southgate sugar mill on the Clarence River (northern New South Wales) to the North Johnstone river (Robertson, 1991, p.5). No less was expected of the Goondi plantation and mill than was expected of any of CSR's other business operations: profit.

CSR's Directors, in particular, E.W. Knox,<sup>18</sup> paid meticulous attention to every detail of its operation. Knox's voluminous correspondence with C.E. Forster, the manager of the Goondi mill in the late 1880s, illustrates his thorough knowledge of every aspect of the sugar industry, his emphasis on profitability, and the high degree of accountability he required of the mill manager for every aspect of Goondi's performance (NBAC/142/1456; NBAC/N126/92; NBAC/N126/2). This included the quantity and quality of cane produced, the cost at which it was produced, and the mill's performance relative to other north Queensland mills. Accounting was a vital part of this mechanism of accountability, which was developed in the context of the unique political and economic situation in which the company operated, particularly in relation to the employment of indentured labourers from the Pacific islands. The emphasis in this extensive and detailed correspondence was always on maintaining or improving profitability, motivating the Goondi manager, and justifying decisions taken on economic grounds. The continuation of islander labour was promoted as an essential element of this economic rationale.

## Indentured workers at Goondi

From the time of CSR's arrival at the Johnstone River in 1882, the company was actively involved in recruiting islanders,<sup>19</sup> initially chartering ships, and then purchasing a ship that made regular



**Figure 3.** Plantation structure: status and authority  
Source: Saunders (1982, p.620).

trips to the New Hebrides and Solomon Islands (Robertson, 1991, p.9). Government agents travelled with the ship, and, on at least one occasion, were seen as having a negative effect on recruiting capabilities (NBAC/142/1456, pp.109–10). Pacific islanders were not the only non-white labourers employed by CSR on its sugar plantations. In 1888, the workforce at Goondi comprised 175 Europeans, 50 Chinese, 70 Aborigines, 325 Melanesians (*The Call for Recognition*, 1992, p.81) and 50 others, including Malays and Javanese (Evans *et al.*, 1975, p.179).

All workers performed clearly defined duties, “allocated on a combination of what was socially acceptable and what construed the economic running of the Plantation” (Robertson, 1991, p.8). For Europeans, this meant positions as “engineers, store keepers, blacksmiths, skilled workers in the mill and as overseers and ploughmen in the fields”, with “gangsters” supervising up to 30 “Kanakan boys” (Robertson, 1991, p.8). The use of cheap coloured labour was promoted as essential to the profitable running of the operation. Figure 3 outlines the line of command, from coloured field labourers at the bottom of the hierarchy, to the planter at the top. CSR offered “high wages and good quarters in an attempt to attract the most highly-qualified and temperamentally-suited men” (Saunders, 1982, p.61),<sup>20</sup> and estates were laid out in a way that enhanced racial and hierarchical divisions, with technical and managerial staff named “officers” and appropriately accommodated away from the workers (Saunders, 1982, p.62).<sup>21</sup>

It was estimated that the cost of bringing a labourer from a South Pacific island, a distance of 900 miles, was £25–£35 per head (ASIM/SJ.SJTC, 1894c), and that it cost approximately £26 per year to keep each one. This was made up of wages set at £6 per year as well as rations of food, blankets, clothing, provisions, housing and medical treatment, according to the regulations of the *Polynesian Labourers Act (Queensland)* of 1868 (Robertson, 1991). Even these simple arrangements caused controversy. Not all planters were happy with the “Kanakan gardens”, with one

correspondent to the Editor of *The Sugar Journal and Tropical Cultivator* (ASIM/SJ.SJTC, 1894d, p.172) asserting that “if we wish to see the next generation in this colony remain our own color, we ought certainly to now take decisive steps to prevent the alienation of our land to any colored races”.

In spite of these sentiments being held in certain quarters, the recruitment of Pacific islander labour represented a significant investment for CSR, and it was in their interests to provide workers with the kind of provisions, accommodation and medical care that ensured their good health and ability to perform the work for which they had been brought to the plantation. Consequently, at Goondi, Pacific islanders, together with other non-white labourers, appear to have been well housed and cared for, according to correspondence from CSR’s head office in Sydney to Goondi Mill (NBAC/N126/2, 2 September 1891).

A constant supply of islander labour, however, was not able to continue, as a result of the restrictive legislation already mentioned. As opinion turned against the employment of coloured labourers, CSR found it more difficult to ensure a steady stream of workers to work in the fields and prepare the cane for the crushing season at the Goondi Mill. Since the economic operation of mills was of primary importance, the Board, well aware of public sentiment on the issue, considered various other strategies to overcome these difficulties in its north Queensland operations. In all decision-making, profitability and economic considerations, based on accounting information, dominated the agenda and were used to explain and justify any actions adopted.

These included the closure of the Victoria Mill and its relocation to Fiji, and a consideration of whether field work should be attempted with European labour (NBAC/N126/92, 30 January 1891). Another possibility was the re-engagement of islanders whose time was “expiring” at a higher wage rate, provided the increased rate could be justified and the “working expenses” of the plantation would not be “unduly increased” (NBAC/N126/92, 4 February 1891). In addition, the possibility of hiring Javanese labourers was given consideration, since the company was “inclined to think that they [the government] are beginning to feel sorry for the sugar industry” (NBAC/N126/2, 29 September 1891), and Java, in 1891, had not yet been ruled out by the government as a potential recruiting ground for sugar workers (NBAC/N126/92, 30 January 1891).

During this time, Pacific islander labourers became difficult to procure, their wages increased (ASIM/SJ.SJTC, 1894b, p.106; ASIM/SJ.SJTC 1894e, pp.82–3), and the Queensland Government introduced a tax on Melanesians arriving in Queensland (Shlomowitz, 1982, p.51). In an attempt to curb increases in wages for islanders, the Planters’ Association, in 1889, had recommended that such wages be limited to £6 per annum, with an additional £3 to be paid only if they were “sound working boys of good physique” (NBAC/N126/245, 30 April 1889). Further, it was recommended that “overtime Kanakas” (those who had already completed a term of engagement) be employed at a uniform rate of £12 per annum, or £15 where their return passage was already paid. These recommendations were made “chiefly to avoid the irritation believed to have been caused in the minds of White Laborers by fluctuating and often high rates being offered Kanakas and thus even affecting their own rates” (NBAC/N126/245, 30 April 1889).

The decision by the CSR Board to close its Victoria Mill in north Queensland, and relocate it to Fiji, was made in an attempt to manage labour issues (NBAC/142/3527, 31 March 1891). Once again, an economic rationale was used to justify this decision and to provide a convincing argument based on profitability grounds. It was believed that it would be more profitable to operate there, given Fiji’s ready supply of cheap labour and the “satisfactory arrangements” being made with the Government of Fiji (NBAC/142/3527, 31 March 1890). Always looking for opportunities to invest profitably, and to curtail potential losses, the directors at this time decided to dispose of “part of the arable land” at the Mackay mill to farmers, in order to find “some partial solution of

the labour difficulty”, while at the Goondi mill, they were hopeful that they could “procure sufficient coloured labour to enable this to be worked for some years to come” (NBAC/142/3527, 31 March 1891).

With these kinds of difficulties in acquiring cheap labour, the Goondi Mill manager, Mr Forster, as a member of the Planters’ Association, promoted CSR’s economic argument to the government and the general public. He became involved, for a time, in a lobbying attempt to extend the 1885 Act so that Pacific islander labourers could be employed for an additional five years, until 31 December 1895. The necessity of a continuing supply of cheap islander labour was promoted as essential in maintaining the profitability of sugar operations, and, by extension, as essential to Queensland’s economic progress. Mr Forster attended an initial meeting of the Planters’ Association in Townsville on 29 April 1889 where it was decided to send delegates to Brisbane during the discussion of the report on the Sugar Commission, “with the object of assisting Members favourable to an extension of Kanaka Labor” (NBAC/N126/245). In order to fund this “agitation”, a levy of 1/- per acre was made on “all growers of cane throughout the Colony” (NBAC/N126/245). In 1889 CSR contributed an amount of £336/7/-, based on 6,727 acres at Goondi (NBAC/N126/245, 9 July 1889).

Further suggestions for addressing the labour problems caused by the “injustice of prohibiting the introduction of Kanakas” (NBAC/N126/245, 4 March 1890) were put forward. While the claim to justice was made, it promoted an economic rationality argument to convince politicians and the public, and was centred on the necessity of cheap labour in order to ensure sugar profits. In spite of the trade unions’ opposition to “the introduction of cheap Europeans” (NBAC/N126/245, 21 July 1890), these included the introduction of Italians, described as “the lesser of two evils” (NBAC/N126/245, 21 July 1890). Another suggestion was to import Japanese workers, provided “no objection were raised” (NBAC/N126/245, 14 October 1889). Even though the Act was extended, permitting the employment of islander labourers until 1895, further agitation was considered “hopeless”, with further expenditure on lobbying seen as “useless” (NBAC/N126/245, 15 May 1890; NBAC/N126/245, 16 December 1890). Although an economic rhetoric was employed throughout this process to justify the continuation of islander employment, the attempt to portray an image of the industry as requiring free access to cheap labour was eventually a failure (Sawabe, 2002).

The restriction of the duties Pacific islanders were allowed to perform according to the 1884 Act was a frustration to plantation and mill owners. It highlighted the shifting tide of public opinion, stirred up by union agitation, and the failure of the rhetoric of economic rationality to convince the public, which had broader societal concerns about the practice of employing islanders. In 1890, CSR was charged with breaching the *Pacific Islanders Act*, by using islanders to perform tasks that did not come within the classification of “field work” (NBAC/N126/247, 25 July 1890). The islanders had apparently been involved in the unloading of a vessel, but legal advice provided by G.A. Roberts & Leu, Solicitors of Townsville, to the Manager of the Goondi Mill (NBAC/N126/245, 15 July 1890) was unclear, since there was some doubt about the actual nature of the work done. The Manager was advised to provide evidence at the hearing “to prove the islanders had nothing to do with the steam-winch, and were not employed discharging the vessel”. The company was unsuccessful in pressing its case, and was fined the sum of £1, and ordered to pay £2/2/- costs (NBAC/N126/247, 25 July 1890). Correspondence from Edward Knox, General Manager of CSR, to Mr Forster advised “it is no use attempting to have the decision of the Bench reversed ... we had better drop the appeal, public sympathy being against us” (NBAC/142/1457, 7 August 1890, pp.205–6).

At this time pressure on labour was not just coming from the government in the form of legislation, but from the trade unions. The economic argument was losing traction, and was not convincing enough in the face of widespread public opposition to the employment of islander labourers. In Townsville,<sup>22</sup> labourers formed an organization and garnered considerable support in order to challenge “the authority of the snug little junta of businessmen who ran the town hall” (Bolton, 2003, p.10). The Australian Labor Federation was alert to practices at Goondi, and actively pursued CSR. One issue was the splitting of firewood, which CSR maintained was “field work”, but the Federation argued did not come within the Act. Edward Y. Lowry, of the Federation’s Townsville District Council, communicated by letter with Mr Forster on 1 December 1890 about this matter, requiring that he “utilize some other class of labor for above purposes so as to avoid unnecessary friction” (NBAC/N126/247).

A representative of the Planters’ Association expressed surprise that CSR should be “the first to be assaulted by the labour unions” as they employed “proportionately ... a larger amount of Europeans than on any other plantation” and were “generally acknowledged to treat them very well” (NBAC/N126/245, 9 December 1890). He advised that “planters should shew a solid front and that an assault against one is equally against all” and advised that it would be well “to make a test case”. CSR obviously shared this view, as a further letter from the Australian Labour Federation’s Townsville District Council, dated 15 December 1890, expressed disapproval of Mr Forster’s “actions and treatment of our worthy delegate”, trusting that “time will bridge the gulf of inequality which now separates master from man ... ” (NBAC/N126/247).

Even though Edward Knox, writing on 16 December 1890, advised Mr Forster that “we have not any intention of obeying the ‘order’ of the Labor Federation about not employing Kanakas for cutting firewood” (NBAC/142/1457), it became increasingly obvious that the economic rhetoric was failing to convince and persuade, and that the institutional goal posts were shifting markedly during the 1890s. Through this decade, Pacific islander labour was on the way out, the labour movement was growing in influence, and Australia was moving towards Federation and a White Australia policy. CSR had to deal with these changing labour patterns and re-orient its operations to accommodate these changes if it was to survive. The company had a history of “reading” the economic and political landscape and tailoring its practices to suit expectations and maximize its profits, and this understanding would no doubt have figured largely in CSR’s decision to relocate its mill to Fiji. Earlier, when CSR transferred the bulk of its operations to Queensland,

... it immediately followed what was economically the most viable line and became the largest estate owner and importer of Kanakas in the colony, watching with jaundiced eye the efforts of a few small-holders to establish themselves ... then quite suddenly the central factory idea reappeared in a new light – as a possible answer to the growing labour problem – and the company underwent a swift change of heart and reversed its attitude to the selector altogether. (Docker, 1970, pp.210–11)

CSR’s response to these changes represented a changing economic justification for its actions, informed by the accounting calculations generated at its various business operations and head office. With CSR’s policy of maintaining the payment of a healthy dividend to investors, profitability was of primary importance, so decisions were justified by technical information about the cost of operations, particularly the cost of labour, presented as an economically rational account. While the same economic considerations existed, due to shifting public opinion, the company was forced to abandon its attempts to persuade the public that the employment of indentured labour was justified.



## Calculations at Goondi

CSR relied on a sophisticated accounting system in order to ensure the achievement of a profit acceptable to its investors.<sup>23</sup> In order to achieve this, a demanding system of accountability was established for those who worked in management positions in the company, including mill managers such as Mr Forster at Goondi. The annual review of managers' salaries took into account their performance in the preceding year, in terms of the cost of cane produced and the quality of the product, with very specific directions about their salaries emanating from CSR's Sydney office:<sup>24</sup>

Mr. Stobo. His salary has been increased to £325 per annum as per 1 January.

Mr. Carnie. All things considered I think this officer is very well remunerated with his present salary.

Mr. Mighell. To draw £200 per an. from 1 July provided, of course, that his work is satisfactory in the meantime. (NBAC/N126/92, 28 January 1891)

Part of the Goondi mill manager's responsibilities included accounting, with a bookkeeper employed for that purpose. The intense and detailed supervision emanating from CSR's Sydney office reflected an emphasis on the moral rectitude of good account keeping (Carruthers & Espeland, 1991), with a scrupulous attention to detail and accuracy. The Goondi bookkeeper's salary increase was under threat when the 1890 accounts were apparently kept in an "unexpectedly careless and neglectful manner" (NBAC/N126/92, 5 March 1891). Specifically, discrepancies were noted between the Cash account and the "four weekly statement of Wages paid to Europeans and Chinese, the erroneous Polynesian return Statement ... and other inaccuracies" (NBAC/N126/92, 2 April 1891). Strict accounts were to be kept of the wages earned by "Europeans and labour" (NBAC/N126/2, 13 July 1891), and every care was to be taken to account for sugar at every stage of the production process (NBAC/N126/2, 18 June 1891). The dialogue was dominated by technical and rational accounting numbers, framed by the necessity to maintain or improve profitability.

CSR's objective was to increase the yield of the cane-growing lands, and to increase both the quality and quantity of sugar from the mill, and there was no area outside the scrutiny of its head office or immune to counting and measuring, even to the usage and recording of manures used in fertilizing and the digging of holes in which to plant cane:

... By this mail you will receive 1 book and 12 sheets for the purposes of a daily journal on manures and 1 book and 8 sheets for half yearly reports on manures as well as 40 forms for statements on ... actual yield of the cane crops. The books on Manures should be regularly kept and twice a year copies of the records therein sent to Sydney on the loose forms ... (NBAC/N126/2, 7 January 1891)

With regard to digging large holes for cane, I can only say that your Kanakas remove just half the quantity of earth that a coolie does on similar soil in Fiji. You state that it takes £2 – or 12 Kanakas – per acre, say for 2000 holes, or 166 holes per man.

Goondi    166 holes 20" X 10" X 10" = 7.1 cubic yards

Fiji task    120 holes 24" X 20" X 12" = 14.8 cubic yards

In my previous estimate I calculated one acre to contain 1782 holes ... and 80 to be dug per day, or under 12 cubic yards per man = £3/13/4 p.a. (NBAC/N126/2 14 October 1891)

... I am under the impression that we are much behind other sugar growing countries in the planting, and that we should take much more care with this operation than hitherto. (NBAC/N126/2, 22 September 1891)

These detailed figures were not an end in themselves, but were part of a data-gathering exercise designed to inform decision-making and justify subsequent actions. They provided an account designed to convince managers of the necessity of controlling expenditure, to compare performance between mills, and to justify employment practices or mill closures.

Fleischman and Tyson (2000, p.25) observed in a study of Hawaiian sugar plantations, that in the case of coloured labourers, there were no records on the performance of individual workers, that is, "efficiency data were not necessary because they were irrelevant from the racial control perspective". They drew attention to the fact that "wage rates were differentiated according to ethnicity", and that "accounting served managerial elites by reinforcing these policies" (Fleischman & Tyson, 2000, p.28). There is no doubt this was the case in the Queensland sugar industry, legislation having set the parameters for the use of Pacific islander labour, and therefore, indirectly, the parameters for accounting for such labour.

Certainly, as highlighted above, the names even of unskilled white labourers were listed in the Labour Register (NBAC/N74/50-51), and yet Pacific islander labourers were not distinguished between, but classed simply as a group, as demonstrated in Appendix 1. It was when the wages they could command began to increase that distinctions were made within that class of labourers about those who were re-engaged or not, but it was on the basis of the cost-effectiveness of their group that decisions were made and justified. This interpretation is consistent with Burrows' (2002) response to Fleischman and Tyson (2000), in which he asserts that it was efficiency rather than race that motivated the accounting policies in Hawaiian sugar plantations. However, it must be acknowledged that although efficiency was the overt rationale for these practices, the use of islander labour and its justification would not have been possible without an inherently racist societal bias. As in the case of the Hawaiian sugar industry, it would be difficult to argue the lack of individual employment data on other grounds (Fleischman and Tyson, 2002). In this Queensland context, while racism is implicit in CSR's business practices, accounting reflects economic motivations, and it is the economic argument that transcends all other considerations.

Coloured labour was recorded separately from European labour, and ethnic groups were divided further into Coolie, Chinese, Fijian, Javanese, Japanese, Cingalese and Kanaka (NBAC/142/3566). It was held to be important that these categories be kept separate, as designated in the Mill accounts that were prepared each year,<sup>25</sup> and emphasized in the following correspondence from E.W. Knox in Sydney to C.E. Forster Esq at Goondi Mill:

... With reference to your statement of Polynesians on Plantation on 31st Dec as shown on your Yearly return ... We want the number of men of each ship with the date when their agreement expires, who are on the plantation on the 31st Dec 1890. It is impossible to work from your return as in 1889 you shew ex Eliza Mary 86 Kanakas while in 1890 you show 101 whose time expired on Aug 21st 1890 ... Please send a correct statement shewing the actual number on the Plantation, by return post as we cannot make up the accounts until this is done. (NBAC/N126/2, 11 February 1891)

These detailed labour records were essential in the decision-making process about whether the Victoria Mill was viable, or whether it was to be closed (NBAC/N126/2, 28 January 1891).

Expenditure on the various ethnicities of labour was recorded separately (NBAC/N126/2, 21 January 1891), with even the details of rations split between the various categories (NBAC/142/1456, 4 March 1890, p.445). The rationale for this information was to enable comparisons to be made between mills, for decision-making purposes, and to justify and convince the CSR audience that those decisions were rational.

The colored labor should be shown after the European, in the same manner as in your last slack season's estimate. This return is wanted for comparison of the work done at the various Mills, and its preparation will enable you to estimate with greater accuracy the total expenditure which you wish to be authorized. (NBAC/N126/2, 11 November 1891)

With a goal of operating the mill as profitably as possible, to CSR directors these detailed classifications were useful to ascertain and therefore track the cost of various tasks, depending on how labour-intensive they were; for example, clearing, maintenance, and the cost of cutting cane. Correspondence from E.W. Knox to the Goondi manager, C.E. Forster, presented a clear but persuasive message that the company required costs to be low enough to ensure a "fair return", bearing in mind the "precarious" nature of the operations at Goondi (NBAC/142/1457, 16 December 1890, E.W. Knox to C.E. Forster). The Goondi manager would have been in no doubt that he was being compared with and was in competition with CSR's other North Queensland operations, and that the comparison was made on economic grounds.

The cost of cutting the cane is certainly very high at Goondi. Mr Pope's explanation of this is noted but at Homebush where they have also very light crops and fully 3 miles of horse-traction the cost is 3 ½ d per ton lower. (NBAC/N126/2, 22 September 1891, E.W. Knox to C.E. Forster)

The rhetoric of these detailed figures was clearly motivational. Strict records were kept of every aspect of production, and stringent measures were to be employed in increasing the yield of the plantation, and in controlling expenditure,<sup>26</sup> in order to produce sugar at the lowest cost possible: "The figure you give as the average yield of the whole plantation – 11 tons per acre – is truly a miserable return from such good land as that at Goondi ... the yield should go up every year henceforward" (NBAC/N126/2, 16 December 1891, E.W. Knox to C.E. Forster at Goondi Mill). Keeping these costs low contributed to the overall result of the mill, that is the cost of producing the sugar. Mr Forster was informed by a letter dated 17 March 1890 that "your sugar was, after all, produced at a moderate price, chiefly in consequence of the cost of kanaka labour being very low and through the percentage of workers being high" (NBAC/142/1457).

Comparisons were frequently made between the three north Queensland mills, as correspondence from E.W. Knox to C.E. Forster indicates. Maintenance expenditure and mill wages were two items singled out for attention (NBAC/142/1456, 20 May 1889, pp.34–5; NBAC/N126/92, 23 September 1891; NBAC/142/1456, 1 May 1899, p.9). Table 1 illustrates the kind of document that was prepared for the information of the mill managers, in order to inform them of the cost of their operations, and to alert them to the importance of operating in as cost-effective a manner as possible. This economic rhetoric was the underlying theme of all these records, and of all the correspondence between the Goondi mill manager and CSR's head office.

The capturing of this kind of information about the profitability of operations alerted CSR's internal audience of mill managers to the prevailing economic rationale underlying board decisions about wages and potential mill closures, particularly in the comparisons drawn between mills. It was a persuasive rhetoric designed to achieve desired behaviour and justify decisions taken. A letter from E.W. Knox at Sydney to the Goondi manager dated 1 April 1890 (NBAC/142/1457) stated

**Table 1.** Maintenance of plant and general charges comparative statement

	Homebush			Victoria			Goondi		
	£	s	d	£	s	d	£	s	d
Material for maintenance	1948	16	9	1968	4	9	2599	4	10
Material for manufacture	401	3	7	581	8	11	435	5	3
Sundries	681	4	2	626	9	10	650	7	11
Wages	1178	5	8	1586	2	6	1588	17	—
Fuel	*			179	13	8	135	7	—
	4209	10	2	4941	19	8	5409	2	—

\*£42 included in Material; £202 in steamers and parts; £78 on steamers and parts.

Source: NBAC/142/1456, 15 March 1890, p.477, E.W. Knox to C.E. Forster.

that Victoria Mill's "greater working expenses" indicated "the advisability of removing Victoria Mill and not Homebush, if we decide on employing the plant of one of the Queensland mills in Fiji". Directors needed to know what cheap labour was available in order to make such a decision, and were able to use accounting numbers to justify those decisions. The following projection of the availability of coloured labour, crucial to the running of the mill, shown in Table 2, illustrates the kind of planning that was undertaken at that level.

CSR recognized the necessity of working within the constraints of public opinion. New situations required changes and opened up new possibilities for profitable operations, with CSR's strict and prescribed accounting system providing economic input for decision-making at Board level and for the justification of those decisions to investors. The accounting system captured the precise cost of every aspect of the production process, including the employment of labour, to compare the various costs from year to year within and between mills. Accounting systems thus produced technical information which CSR presented as a persuasive account to internal and external audiences.

**Table 2.** Estimates of coloured labour at Goondi, 1891–93

1st Jan'y '91	546 Kanakas
To leave Jan'y/Sept	88
	458
To arrive Sept 400 Javanese	224
To leave Oct/Dec 176 Kanakas	
	682
Average available for '91 crop say 700	
1st Jan'y '92	682
To leave Jan'y/June	97
Available for '92 crop	585
1st Jan'y '93	585
To leave – Jan'y/July	168
Available for '93 crop	417
To leave Dec '93	17
	400 Javanese who if engaged by 31st Dec '94 could take the crop off that year

Source: NBAC/N126/92, 30 January 1891.

## Conclusions

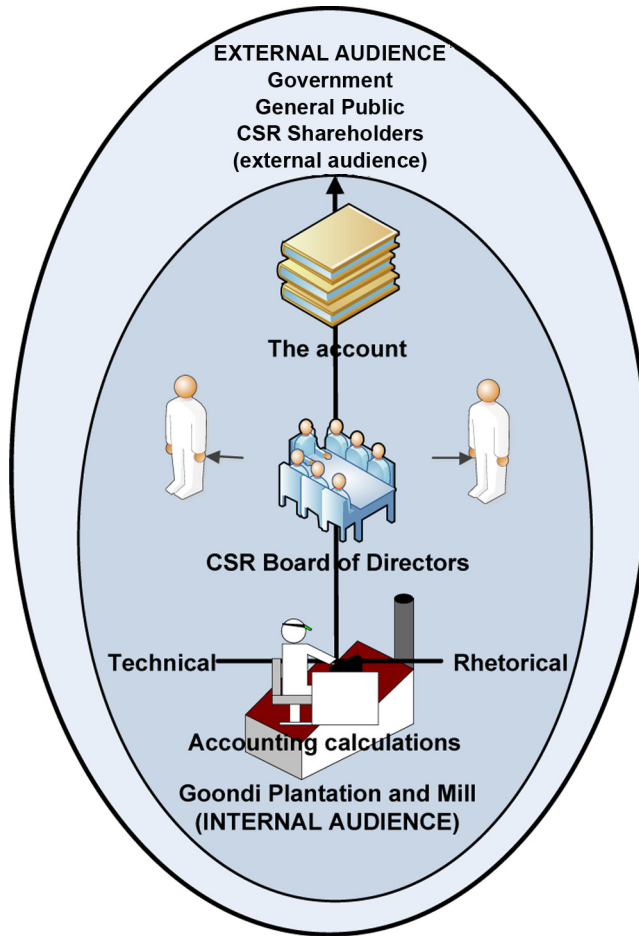
CSR, as a sugar producer in north Queensland in the late 1800s, employed and accounted for indentured Pacific islanders in a way that reflected current employment politics, the economic agenda of the government and public opinion about the practicality and morality of these practices. The CSR board and the Goondi manager operated within the possibilities and constraints of this environment, strategically apprehending and managing investment opportunities to achieve a profit that would enable the payment of a high dividend to investors. To this end, the employment of Pacific islanders was explained entirely on rational, economic grounds, as illustrated by the strict categorisation of expenditure on white and coloured labour, and the use of this information to justify decisions about labour employment and mill closure.

The necessity of making a profit provided the persuasively rational rhetoric used to make and justify the Board's decisions. As portrayed in Figure 4, accounting, as a set of calculations, was an integral part of this process. Manifesting both technical and rhetorical dimensions, it provided an account of the company's operations. Internally it enabled the technical calculation of costs and profits for board decisions, and the justification of those decisions on the basis of their economic rationality, to the Goondi manager and employees. Those calculations were then presented to CSR's external audience, to persuade the government, to justify decisions to the general public, and to convince shareholders that everything possible was being done to maximize their returns.

What is the value of providing this historical account? First, the paper contributes to the accounting history literature by describing and analysing the way accounting was actually practised on a day-to-day basis in a specific place, at a specific time (Carnegie & Napier, 1996). Second, by using a sociological perspective to frame accounting at CSR's Goondi plantation and mill, the paper illustrates the value of combining questions of "what" and "how", with "why" and "how did we get into this state?" (Funnell, 1996, p.59). It focuses not merely on *what* accounting was done and *how* records were kept and used, but *why* they were kept and *the way they were used*. In this case, they were used to enable the persuasive promotion and justification of the employment of a labour under-class. Third, the study of accounting as it is practised in specific situations not only casts light on the practices taken for granted in the past but also alerts us to the need to challenge and critique accounting practices taken for granted today (Carnegie & Napier, 1996). If, as Miller *et al.* (1991, p.401) suggested, "an unravelling of the relations of power within which accounting is embedded, and which in turn it has helped to fabricate, is a worthwhile objective in its own right", then we, as accounting researchers, have the opportunity to look back and reflect on our history, however challenging it may be, in the light of current events in which accounting is implicated.

By using a particular framework, this paper provides insights not possible in the mere recitation of historical facts, but at the same time, neglects other possible interpretations. Perspectives that could prove fruitful for further research on Queensland's use of indentured Pacific islanders, for example, could include a study conducted at a sugar mill operated by a different company, or the use of an interpretive framework based on racism, domination and control in the Foucauldian tradition, or the globalizing influences of colonialism. Further research could be conducted in different historic sites to investigate the contributions that both the technical and persuasive rhetorical dimensions of accounting make to the fulfilment of corporate aspirations.

The story of CSR, its plantation and mill at Goondi and the way labour was accounted for is historically interesting, but what is more interesting and challenging is to reflect on the way in which economic arguments were mounted, based on accounting and notions of profitability, to justify and legitimize a legalized form of exploitation. As accounting historians, we are well placed to recognize the power of accounting in perpetuating injustices and mobilizing economic arguments, which are later recognized as inappropriate or unjust. What social institutions are we, as accountants, accepting without question and perpetuating today?



**Figure 4.** Goondi accounting for making and justifying decisions

## Postscript

In 1994, the Australian Federal Government recognized South Sea Islanders as a community. On 9 September 2000, 400 Australian South Sea Islanders took part in a recognition ceremony at Queensland's Parliament House. The Queensland Government Recognition Statement acknowledged "past injustices, discrimination, social disadvantage and racial prejudice", and stated that "the Queensland Government hereby formally recognizes Australian South Sea Islanders as a distinct cultural group" (Brändle, 2001, p.38).

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## Notes

1. Various terms have been used to describe these people, including "Pacific islanders", "Polynesians", "South Sea islanders" or "Kanakas". The term "Kanakas" became a "term of derision" used to describe Pacific Island labourers (Berry, 2000, p.111). It is now not used and will not be used in this paper except when referring to original documents or in a direct quotation.
2. The American Civil War (1861–65) caused a "serious disruption" to American sugar production and hence the European market was looking elsewhere for its supply (Andrew & Cook, 2000, p.1).
3. The Noel Butlin archives, located in Canberra, contain a wealth of well preserved, historical information about the workings of CSR. These records comprise annual reports and detailed correspondence between the head office and the various sugar mills and plantations, including Goondi. At the time of the conduct of the research, the Australian Sugar Industry Museum at Mourilyan contained a collection of sugar industry journals and some Goondi wage registers and accounts.
4. The area under sugar cane expanded from 1,995 acres in 1867 to 28,026 acres in 1881, the quantity of sugar produced in that time increasing from 168 tons to 19,051 tons (NBAC/Z303, 1882).
5. Local ecclesiastics urged people to "regard the kanaka as man and brother", but instead they thought of him as a "black curse" (Pagani, 1989, p.37). The influential British and Foreign Anti-Slavery Society mounted a vigorous campaign against the ill-treatment of coloured workers (Evans *et al.*, 1975, pp.160–1).
6. Labour unions were criticized for their insistence that Pacific islander labour be abolished, linking their policies to the potential detriment of northern Australian development (ASIM/SJ.SJTC, 1894g).
7. At the time of the passing of the 1884 act excluding islanders from anything but agricultural labour, it was reported that Pacific islander labour cost 2/4d per day, compared to white labour, which cost 5/2d per day. In addition, islanders worked longer hours for more days per year (Parnaby, 1964, p.130).
8. The British Colonial Office was critical of the system of recruiting. The British Government pressured the Queensland Government into issuing regulations requiring the presence of government agents on all recruiting vessels (*The Call for Recognition*, 1992; Frost, 1996).
9. Griffith swept into power in 1883 "by an overwhelming majority, proclaimed the champion of 'White Australia', of the little man, and of much besides" (Docker, 1970, p.211).
10. Permission to continue the practice of employing Pacific islanders was later extended to 1895 as a result of successful lobbying by the sugar industry.
11. Sir Samuel Griffith's Government was defeated in 1888.
12. Two of the three commissioners recommended the continuation of coloured labour, ascribing the depression in the industry to the threat of the new legislation (Parnaby, 1964).
13. Griffith and McIlwraith, previously opposed, formed a coalition Government in 1890 (Bolton, 2003).
14. A letter to the Editor in the *Brisbane Courier* on 17 December 1881 (NBAC/Z303, 1881) reinforced the belief about the unsuitability of work in the cane fields for white workers, and linked the necessity of employing cheap labour to the economic importance of the sugar industry. It was reported that the colony's clergymen arranged mass protest meetings condemning this practice (Morrison, 1888). Alternative interpretations of this labour trade identified islanders' agency in the process, and their motivations for involvement as coming from within their community rather than from outside coercion (Munro, 1995).
15. The deportation of the Pacific islanders was described as one of the "darker aspects of Federation" (*Sugar Heritage News*, 2000, p.2).
16. The others were Homebush near Mackay and Victoria on the Herbert River (Robertson, 1991). CSR invested £200,000 into its "great" Victoria Mill near Ingham, which was reputed to have "everything – electric light, automatic feeding into the rollers ..." (Docker, 1970, p.173).
17. The name "Goondi" was a widely used Aboriginal word meaning "big bend" or "bent elbow" (Robertson, 1991, p.5).
18. Edward W. Knox was the son of the founder, Edward Knox. Based in Sydney, he was the General Manager of CSR, taking his seat on the Board when his father returned to England on his retirement in 1891 (NBAC/142/3527, 31 March 1891). He was known for the way in which he exercised stringent control over CSR's distant operations (Hooks & Stewart, 2007).

19. An 1898 letter from 17 farmers at Goondi (growing cane on land leased or purchased from CSR), recorded their undertaking to repay to the company within three years "the whole of the money expended in connexion with the introduction, landing & return passages of such labour (Polynesian), together with interest at the rate of six per cent per annum" (NBAC/N126/121).
20. The salary of the Goondi mill manager, Mr Forster, was quite handsome, increasing from £345 in 1888 to £445 in 1889 and £550 in 1890 and 1891 (NBAC/Z109/308). A great deal was expected of him. In a letter dated 30 January, 1891, from CSR's General Manager for Staff to Mr Forster, the manager was encouraged to improve his "indifferent" work of 1890 (NBAC/N126/92, 30 January 1891).
21. With the passing of the *Pacific Island Labourers Amendment Act (Queensland)* 1884, islanders were limited to employment only in agriculture in the tropics or sub-tropics, which excluded other trades and domestic or household services (Parnaby, 1964; Frost, 1996).
22. According to Bolton (2003, p.198), Townsville, as the "main entrepot" during the sugar boom, "naturally tended to favour the McIlwraith administration of 1879–1883, with its emphasis on developmental policies, lavish investment and tolerance of non-European labour".
23. The southern plantations of North America also operated with detailed accounting records (Flescher & Flescher, 1981; Razek, 1985; Fleischman & Tyson, 2000).
24. The possibility of an increase in salary, or the threat of a decrease (NBAC/N126/92, 30 January 1891) was a considerable performance incentive when Pacific islanders were receiving £6 per annum and keep, unskilled European workers received 20/- per week at the Goondi mill to work a 10-hour day, or a 12-hour day if required in the crushing season, and skilled workers could earn 12/- per day (NBAC/N74/50-51).
25. Accounts were kept at Goondi for Cultivation, Cutters Wages, Fuel, General Charges, Chinese Labour, Kanaka Labour, Livestock, Mill Wages, Rations, Maintenance of Plant, Working Expenses, Sawmill, Working Expenses, Tramways, Transport, and Wages (NBAC/N126/2, 17 March 1891). European wages were included under "Mill Wages", but Chinese and "Kanaka" labour were recorded separately, in keeping with CSR practice.
26. Even the amount of flour consumed at the various mills came under the scrutiny of E.W. Knox at CSR's Sydney office (NBAC/142/1457, 22 April 1890, pp.39–40).

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