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**ACCOUNTING'S USES IN
EXPLOITATIVE HUMAN
ENGINEERING: THEORIZING
CITIZENSHIP, INDIRECT RULE AND
BRITAIN'S IMPERIAL EXPANSION**

Abstract: This historical study starts from the argument that financial economic quantification using accounting concepts and analysis has always been an essential and integral part of effective policies and activities for Britain's empire building. Theories of citizenship are used in particular to examine the close association between accounting and imperial policies during British indirect rule in Fiji. Through an examination of archival data and other relevant source materials, the paper highlights the ways in which accounting helped translate imperial forms of oppression and injustice into everyday work practice. Indirect rule generally required the separation and subordination of the native population as subjects, and their exploitation within imperial hegemonic structures. This research is about a British regime of specific and deliberate power construct through which the indigenous population of subjects were oppressed and excluded from citizenship and from civil society. Focus is on the social, economic and institutional relations that determined a unique pattern of inequality and the way in which accounting was effectively mobilized to serve the aims of British imperialism through indirect rule.

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INTRODUCTION

“Citizenship would be a privilege of the civilised; the uncivilised would be subject to an all-round tutelage” [Mamdani, 1996, p.17].

“Subjects are always disproportionately placed in opposition or domination through the systemic decentring of multiple power relations which play the role of support as well as target or adversary” [Bhabha, 1994, p.72].

Accounting and financial management techniques, computations and practices have been both implicated and directly used in political systems that promote unjust, inhumane, oppressive and racist policies [Davie, 2000, 2005; Fleischman and Tyson, 2000, 2004; Jacobs, 2000; Funnell, 2000; Neu, 2000a, 2000b; Achary, 1996]. This study makes a further contribution by examining the significant role of accounting in the implementation of British imperial policies relating to the subjectification of the Native population in the peripheries. It provides new insights into accounting’s regulatory role in the production of a quantified and imperialistic knowledge about British imperial rule. An examination of British expansion into Fiji¹ in the

¹ British expansion into Fiji was dependent upon collaboration with indigenous Chiefs. This meant that an indigenous social structure based on a hierarchy of Chiefs became an essential requirement in the complex processes of British imperialism and empire-building in the South Pacific. Indigenous Chiefs’ collaboration was secured by employing Chiefs as government officials. The nature of European rule within the collaborative system is reflected by the following quote from *The Fiji Times* [29 July 1871]: “we require their sanction . . . In all other respects, the European will rule . . . and if a prominent figure be a native whether in the form of a king or president, it is only a puppet, the strings of which are pulled by the white man.” The British-indigenous collaborative form of imperialism enabled domination and control, both prior to and after a formal annexation. British expansion at the time followed what Gallagher and Robinson [1953, p. 13] referred to as the principle of “trade with informal control if possible; trade with rule when necessary”. Formal rule in Fiji, through annexation on 10 October 1874, became necessary to protect British settlers and plantation owners’ trade interests as well as to secure a strategic expansion into the South Pacific within a broader context of metropolitan scramble for colonies. More importantly and in the context of the arguments of this paper, after annexation the collaborative system of empire management and expansion was reinforced through the legislation of Native Regulations. As Davie [2000, p. 335] highlights “[t]he Native Regulations and the chiefly-based structure of control and power permeated virtually every aspect of indigenous society. What was thought to be traditional chiefly privileges became part of an “indirect” system of British domination.” That is, the control of the indigenous population

late 19th century shows that accounting computations were an integral part of indirect rule. Indirect rule was a colonial project that translated an indigenous form of social stratification into an administrative system for the domination of Native peoples. It was a tribal approach to imperial government that dispersed customary laws within "the wider context of alien domination" [Mamdani, 1996, p.110]. Indirect rule enabled exploitation of the moral discipline, trust and respect associated with clan-based communal social structures for despotic purposes. It also enabled human engineering for exploitative development of labor as an economic resource. Insofar as the Native policy decisions were sustained indirect rule gave a pre-eminent position to accounting. The archival material related here reveals that accounting had multiple functions in this project. Accounting and budgeting were not only essential to highlighting the financial status of the colony. They were also used by the British colonial officials and European plantation owners to help prosecute a particular privileged form of citizenship which gave pre-eminence to Europeans and their exploitative interests.

Collaborative themes of indirect rule have recently been used in accounting research studies. For example, Davie [2000] applied these themes to widen the compass of accounting history to examine the interests that accounting calculations and explanations served in imperial forms of rapprochement. However, the concern of that research was not citizenship. Annisette [2000] also used imperial collaborative themes to study the accountancy profession in Trinidad and Tobago. However the concern of that paper was not expressly citizenship or accounting calculations and explanations but rather the organization of the accountancy profession. In the current study archival data,² hitherto not available or examined by accounting historians, and other relevant materials are used to show how accounting came to promote policies that actually denied the Natives citi-

through their Chiefs. The indirect system of rule also enabled the introduction of a poll tax based on Native labor and as imperialism progressed, the introduction of a Native communal taxation scheme.

²Archival data for this study was obtained at: the National Archives, Kew, London; the National Archives of Fiji, Suva, Fiji; and the following libraries in Australia: State Library, Sydney; Australian National University, Canberra, Australia. The dichotomy between archival and other sources used here is not intended to privilege different types of source materials but rather to provide information about searching for the location of required archival data. The paper acknowledges that the choice of source material is selective and therefore biased and to this extent analyses must be viewed as subjective.

zenship rights on their native land. In particular, the focus is on two inter-related aspects of British imperial rule in Fiji. First, emphasis is placed on the creation of a Native Authority within the British controlled Fijian central governments and on the way in which accounting became involved in institutionalizing inequality and oppression. This was achieved through ensuring that individual and influential Chiefs of high Fijian societal ranking became members of the Executive Council of the Native Affairs Office, and Chiefs of lower ranking were engaged as government employees to manage operations in the villages. Second, the paper highlights the way in which oppression and injustice came in two further forms of forced labor. Prior to annexation in 1874 a relatively heavy poll tax was imposed uniformly but differentially as between indigenous Fijian men and women to be paid for through forced labor. From annexation to 1913 a further important provision was a requirement that Native taxation be communally rather than individually based and paid in kind. Multiple and diverse factors contributed to an emphasis on generating "considerable revenue" from the Natives [CSO³ Despatches 1877-1880, No. 37 of 1878]. It was this emphasis on revenue that was crucial in defining the nature of citizenship practiced at the time. How to finance colonial activities was to be determined by the prevailing belief that the Fijian natives in the periphery needed protection and civilizing but within their own customary institutions of authority. Accounting played a central and primary role in representing one kind of rational calculative justification for subjectification.

With the above stated focus the paper contributes to research in accounting history that demonstrates the social consequences of an imperial approach to government. In complementing Neu [2000b] and Tinker [1980, 1991] this research study contradicts Solomon's [1991] general argument with respect to accounting's neutrality within political economic contexts such as colonialism. There is now an emerging accounting research literature that provides greater understanding of accounting calculations in differing indigenous cultural contexts [Davie, 2000, 2004; Gallhofer and Chew, 2000; Jacobs, 2000; Neu, 1999, 2000a] as well as in politicized contexts of race and ethnicity [Davie, 2005; Fleischman and Tyson, 2000, 2004].

³The following abbreviated references are used in this paper: CO – Colonial Office; Cd or C. – Command Paper; CSO – Colonial Secretary's Office; LCP - Legislative Council Paper of Fiji; NR – Native Regulation; PP – Parliamentary Papers; SP – Stanmore Papers.

Research into the function of accounting calculations in these somewhat sensitive arenas however remains largely unexplored. This study complements and responds to such calls within a historical context of British imperial rule. In doing so, it adds to our awareness of the suppressed voices in the accounting literature. Of particular significance to this paper is Funnell's [2000, p.187] call for accounting historians to give "matters of justice" greater "prominence" in their research studies.

The next section provides theoretical notes on citizenship rights and on British indirect rule. This is followed by an outline of the initial acts of indirect rule and citizenship rights in Fiji prior to annexation in 1874. Thereafter a critical examination is offered on the ways in which accounting became closely aligned with indirect rule and citizenship rights in Fiji after British annexation. The section explores how and the reasons why accounting became an integral part of British imperial rule in Fiji with specific reference to strict requirements for the colony's financial sufficiency. The arguments of the paper are summarized in the concluding section.

CITIZENSHIP AND INDIRECT RULE: CITIZEN PRIVILEGE AND SUBJECT TUTELAGE

Ideas of citizenship are numerous and varied. T. H. Marshall's [1950] seminal essay on *Citizenship and Social Class*⁴ presents the bedrock ideas of citizenship. Marshall theorized three interdependent rights-based dimensions of citizenship consisting of civil rights, political rights and social rights. Marshall defined the civil element of citizenship as "the rights necessary for individual freedom – liberty of the person, freedom of speech, thought and faith, the right to own property and to conclude valid contracts, and the right to justice" [p. 10]. The political element of citizenship he defined as "the right to participate in the exercise of political power, as a member of a body invested in political authority or as an elector of the members of such a body" [p. 11]. "By the social element" he meant "the right

⁴Marshall has been criticised for ignoring how citizenship rights were earned through class struggles [Giddens, 1982, 1991]. It has been suggested that ideas of citizenship developed in a circuitous manner [Birbaum, 1997 quoted in Insin and Wood, 1999] and that his analysis is limited to just one form of inequality, namely class, when in fact there are other forms of inequality in society [Turner, 1986]. Although these criticisms seem valid, his central concepts remain influential, and continue to form the basis for new concepts of citizenship.

to a modicum of economic welfare and security to the right to share to the full in the social heritage and to live the life of a civilised being according to the standards prevailing in the society" [p. 11]. Citizenship in these terms can be seen primarily as a yardstick for measuring an individual's societal worthiness and membership. Boundaries of citizenship are contextually embedded and are problematic, as access to membership can emerge in "specific places in response to specific struggles and conflicts" [Insin and Wood, 1999, p. 5]. Rawls [1999, p. 3] points out that, "in a just society the liberties of equal citizenship . . . are not subject to political bargaining or to the calculus of social interests". As Held [1991, p. 20] notes "citizenship is above all about the involvement of people in the community in which they live". To this extent, debate about citizenship, he argues, must involve examination of the "very nature of the conditions of membership and political participation" [ibid.]. Through such an examination accounting historians can explore the relationship between accounting and the ways in which citizenship operates in different societal contexts. In this paper, emphasis is given to the role of accounting within political economy struggles as between social groups linked within a system of power relations as defined by British indirect rule for empire building.

In the context of imperial rule citizenship in the peripheries operated as an instrument of control through social stratification as well as exclusion. Claims of status were not only to a hierarchical social structure but also to race-based ethnicity. The basic ideas of racial difference in these states were incorporated into the political identities⁵ of social groups as civilized citizens and so-called uncivilized subjects. Where "[c]itizenship would be the privilege of the civilised [colons]; the uncivilised [natives] would be subject to an all-round tutelage" [Mamdani, 1996, p.17]. Like all colonial powers the British, from the mid-19th century, ruled through a dual system of control: one for the ruling 'civilized' citizens who had civil, political and social rights and another for the so-called 'uncivilized' Native subjects who were denied similar citizenship rights. There were two complementary ways of controlling the Native subjects: direct rule and indirect rule. Direct rule was a centralized form of despotism, defined by the so-called 'civilized' laws of Britain. It did not

⁵The social groups were political in the sense that they were imperial creations and impositions for control and domination (for detailed discussions see, for example, Bhabha [1994]; France [1969]; Mamdani [1996]).

recognize Native institutions. Mamdani [1996, p.17] describes direct rule in European colonies more generally as “the reintegration and domination of natives in the institutional context of semi-servile and semi-capitalist agrarian relations” which “signified an unmediated – centralised despotism”. In contradistinction, indirect rule was a decentralized form of despotism that exploited Native institutions. It was a system of control that creatively molded and, where not present, invented customary political institutions to empower a hierarchy of collaborating chiefs by gazetting them as Native Authorities (see, for example, Afigo [1987]; Crowder and Ostuntokun [1987]; France [1969]; Geschiere [1993]; Padmore [1936]). Indirect rule was about governing the subject peoples through their own indigenous Chiefs “with newly defined powers and accountability” [Mamdani, 1996, p. 63]. Padmore [1936, p. 315] defines the principle of indirect rule as: “the system of governing the Blacks through their own chiefs and political institutions under the control of European officials . . . The Whites, however, hold the real political, financial, and military powers in their hands, while the chiefs serve as their marionettes”.⁶

In this way, the subject populations in the peripheries were “disproportionately placed” to “play the role of support as well as target or adversary” [Bhabha, 1994, p. 72]. It was not only a calculated way of denying citizenship rights to a vast majority of the subject population. Indirect rule was also an inventive form of social engineering for exploitation. These aspects of the theorizing can provide a useful lens for accounting historians to examine the relationship between accounting and the ways in which inequality can be institutionalized in different contexts of social arrangements. In terms of Marshall’s theorizing of citizenship rights indirect rule in Fiji did not give the Natives the freedom to, for instance, individually own land or to engage in valid contracts. It did not give the Natives political or social rights as they did not have the freedom to democratically choose their ruler nor did they have the right to social security. Indirect rule

⁶A more apologetic understanding of the collaborative aspect of indirect rule is reflected in Gallagher and Robinson’s [1953] definition of imperialism. In challenging the traditional Euro-centric perspective they emphasise the non-European dimensions in the peripheries. They argued that British expansion and trade depended upon informal control through collaboration if possible and with formal political rule only when absolutely necessary. This explanation has since been developed to emphasise the unequal bargains between the Europeans and the indigenous collaborators in the peripheries (see for example, Robinson [1972]; Mommsen [1986]).

in this instance ensured decentralized despotism which gave the Supreme Chief, the European Governor, absolute power to for example, call upon the Natives to supply free labor to generate revenue for the Treasury. The following two sections examine the nature of citizenship rights during British indirect rule in Fiji and the ways in which accounting calculations became an integral part of it.

INDIRECT RULE AND CITIZENSHIP RIGHTS PRIOR TO ANNEXATION

On Setting the Foundations of Indirect Rule: In Fiji, European presence became prominent somewhat later in the mid-19th century.⁷ The foundations of a non-European, local dimension of British expansion became evident in 1867. Then Cakobau, an indigenous Chief more pliable to European control, was ostensibly installed as the King of Fiji and a government formed in his name [Fiji Times, 1869]. The Cakobau Government appointed Native Chiefs as provincial governors, chief magistrates, police inspectors and sergeants, and clerks to govern the Native subjects. The creation of a Ministry of Fijian Affairs further reinforced the governing of the Natives through their traditional Chiefs and political institutions [Constitution Act, 1871, Cakobau Government]. An outward correspondence from the Native Affairs Office to a Provincial Governor dated 12 April 1872 is revealing. The traditional authorities not only had to “be chiefs of rank” but they also had to “be influential chiefs” [Native Affairs Office, Outward Correspondence, 1872, Vol. 1, Set 45]. Customary powers of the Chiefs were thus incorporated into an Executive Council where a hierarchy of Chiefs as Native Authority became a decentralized arm of imperial rule. However, although the Chiefs were the pillar of Native Authority and had absolute power over the Natives they were merely puppets of the European rulers. This was the basis of indirect rule in Fiji. It set in place an inexpensive and effective mode of control over the Natives [Davie, 2000; McNaught, 1974]. This is probably

⁷By the second half of the 19th century the major powers of Europe had assumed sovereignty over most of the tropical world. In the South Pacific the rush for colonies occurred during the latter half of the 18th century. Similar to other British colonies, the influences crucial to the making of 19th and early 20th-century British colonies in the South Pacific were multiple, diverse and contradictory. Fiji was attractive for a number of reasons: it had strategic geographical importance; it was a source for cotton for the Lancashire textile industry; and it provided fertile land for sugar cane plantations for the Colonial Sugar Refinery Company, a Sydney based partnership of unlimited liability.

why, contrary to most if not all responses from the periphery, imperial officials in Fiji were able to positively respond to the Treasury's attempts in London to reduce salaries [Davis and Huttenback, 1986, p.19].

An 1874 hand-written wages record is particularly revealing in this respect [in Thurn Papers, MS2, No. 13]. Although the single-entry accounts do not reveal much about the accounting practiced they do reveal much about contemporary ideas of human rights and equality. The distinction between the civil and the customary is manifested in, for example, the accounting of the "Salary Expenditure". The "Salary Expenditure of the Ad-interim Government"⁸ lists salary payments to both European officials and Native Chiefs. There are two striking features: the accounting classifications; and the amounts paid. The ledger records show in three separate columns the "name", "appointment" and "yearly salary". Salary payments to Native Chiefs were classified in two ways. They were mostly recorded as "General Expenses" or clearly described as "Native" followed by a description of the position held under the appointment column. The salary differences between the personal rights-bearing colons and the subjected Natives highlight contemporary practice of difference. In all cases it was a native Fijian that received the least amount in any ledger account. On average it appears that a Native Chief received only about 15% of a European's salary.

In the 1870s colonial expenditure far exceeded revenue generated from various sources [CSO MP 516/79 of 1879; *The Cyclopaedia of Fiji*, 1907]. It is clear from the archival documents "that the financial position of the Colony [w]as not one of a satisfactory nature" [PP of 1876, Vol. LIV, p. 52]. A number of reasons contributed to the urgency for financing imperial activities in Fiji. The Cakobau Government was in an embarrassing financial position with an outstanding debt of close to £337,000⁹ [PP of 1874, C. 1011]. The debt was "incurred [primarily] for the purposes of the white settlers, and the balance . . . for the benefit of high chiefs, principally Cakobau" [Derick, 1950, p. 230]. Other factors included: malcontents amongst the Europeans [Derrick, 1950]; lack of European investment in the colony due to

⁸The Ad-interim Government was a care-taker government prior to annexation in October 1874.

⁹These included £150,000 debt of the Cakobau Government [Stanmore Papers, Vol. XIX]; disputed amount of £87,000 owing to the land pledgers [*Hansard*, Vol. CCXXI, 1874, p.1275]; and £100,000 loan from the Treasury in Britain [*Hansard*, Vol. CCXXX, 1876, p. 1691].

unsettled land disputes [*Hansard*, 1876, Vol. CCXXXI, p.1157]; Britain's colonial policy on self-sufficiency [*The Cyclopaedia of Fiji*, 1907, pp. 113-114; Robinson, 1978, p. 142]; and an unsuccessful attempt to raise money from a newly established bank [Derrick, 1950]. Engaging collaborating Chiefs on the cheap was only a partial answer to the finance problem. A further British imperial answer to the finance problem was extraction of forced Native labor for taxation purposes.

Forced Labor. Initial Acts of Subjectification: Forceful acts featured prominently amongst the methods used for balancing the books of accounts. A labor tax in the form of a heavy uniform poll tax of £1 per man and 4s per woman was imposed on Fijians. Native participation was enforced in two ways which also defined the two principal groups of beneficiaries: by the European controlled government and by European plantation owners. One method involved taking away Natives from their villages for some 20 days per year to provide free labor for "public works" as assigned by the British ruled Central Government. Since the prevailing conceptions of public welfare generally excluded the indigenous population,¹⁰ public works in this context meant building infrastructure for European trade. But more significantly, the tax system was also a means for obtaining forced labor for European planters. The Natives were "consigned to servitude under the operations of the law" to contract with European planters "for a year or more of gratuitous service" in return for payment of their tax and default penalties¹¹ [CSO Despatch #22/26, No.22 of 1876]. For livelihood the Natives depended on wild crop gathering, extended family contributions and village economies. In short, trade for the Europeans spelt servitude for the Natives. Given the required overriding urgency for financial solvency, European need for cheap labor and the nature of subjugation, two factors became important – a heavy reliance on collaborating Native Chiefs and the imposition of necessary punishments. A 22 October 1872 outward correspondence from the Treasury to the European Officials, for

¹⁰The development of the indigenous state of well-being was subsidised by the Wesleyan and the Catholic Missions. Also, a 19 September 1883 minute prepared in response to a petition to H. M. Queen indicates that the Natives as "the principal contributors to the revenue . . . contributed to an expenditure in which they [had] either no interest or at best only a remote one" [SP, Vol. V].

¹¹According to the same despatch this was possible because the "unknown consequences of disobedience" instilled "a mysterious terror over the minds of the natives".

example, shows the significance of Native customary authority [Ministry of Finance, Colony of Fiji, Outward Correspondence, 1872-1873]: "I may rely on you using your best endeavours with the Chiefs to secure their cooperation in collecting the Native Taxes as speedily & as thoroughly as possible".

The official government machinery for punishing defaulters was jail. But as this was a relatively expensive option, defaulters were often punished by "imprisonment on plantation" for indefinite periods [CSO Despatch #22/26, No. 22 of 1876]. There were also "cases in which most or even all of the men in whole districts were dragged from their homes and sold as labourers to European planters" [Derrick, 1950, p. 231]. But despite these draconian measures and the Chiefs' involvement extra-economic coercion through forced labor did not contribute much to the Central Treasury as management was difficult and defaulters were still plenty. The need for an alternative method to balance Treasury budgets became urgent. There was a search for a "substitute for the existing system which would bring larger returns to the Treasury" [LCP, No. 11 of 1886]. As a result, coercion through forced individual labor was replaced by coercion through forced communal cropping. This is discussed in the next section.

COLONIAL SOCIAL ONTOLOGY

Forced Communal Cropping. A Civilizing Mission?: After British annexation in 1874 a full-fledged regime of indirect rule was established through: (a) geographical divisions of the colony into provinces and further sub-divisions of districts made up of villages; and, (b) strictly enforced Native Regulations. The rules of the system defined the basis for claims to liberty and governed the rights and duties of the Natives and in doing so forced them into living a particular way of life. Davie [2000] outlines the ways in which Native Regulations defined every aspect of the native Fijian people's domestic and everyday work and social life. There were, for example, regulations relating to the communal ownership of Native land [Native Lands Ordinance No. XXI of 1880; No. V of 1888; No. XXI of 1892]; dealings between the Natives and other inhabitants of the colony [Native Ordinance No. X of 1883]; functions and status of Native Courts [Ordinance No. VIII of 1876]; regulations that defined the duties and social obligations of the Natives [NR 4 of 1877; CSO 3434/1900 of 8 August].

Accounting too became an integral part of these despotic laws. There were regulations relating to the accounting for

Native Taxes and Expenditures [LCP No.21 of 1886; LCP No.25 of 1891]; accounting for Provincial Court Fines and Fees [NR No. VIII of 1876]; and, accounting for Provincial Deposit Funds [NR No. 2 of 1891]. The establishment of various councils – the Council of Chiefs, the Provincial Councils and the District Councils consisting mainly of province, district and village Chiefs – fortified the powers of the Chiefs within the colonial hegemony [NR No. VIII of 1876; Native Taxes Ordinance of 1876; NR No. III of 1912]. Among the rewards for collaboration the Chiefs acquired: salaried civil service positions (see for example, McNaught [1974] for an extended analysis); a 10% share of Native taxation refunds [PP of 1904, Cd 2240] and rights to “lala”¹² which entitled them to demand labor from their subjects “without any cost to themselves” [CO83/62, 1895] as it was “lawful for the chiefs to demand the personal services of his people” for their privileges and the Chief’s protection [NR No. 6 of 1912]. Collaboration also gave the Chiefs certainty of security from intra-tribal wars and possible domination by other imperial powers. Display and demonstration of more sophisticated war weapons forced mountain Chiefs’ collaboration. Monetary penalties imposed upon Native Chiefs held responsible for not helping European officials forced the collaboration of coastal Chiefs. For example, fines were imposed on Chiefs or their salary payments either withheld or forfeited [LCP No. 21 of 1886]. The Chiefs thus simultaneously supported and also became the target of indirect rule.

Incorporation of a Native customary authority implied a harmony between the interests of the ruling few Europeans and the subjected many Natives.¹³ At the same time it provided a convenient pretext for denying the Natives the rights of citizenship by withholding political rights from them since governance under customary law meant that the Natives individually could not be enfranchised. Political rights of the Native people were

¹²Although *lala*, described as “gratuitous services . . . rendered by the Common people to the Chiefs” was a customary institution sanctioned by some European rulers the tyranny that it represented was also strongly criticised by some. For example, im Thurn, the Governor in the early 1900’s described Native governance as depriving indigenous people of respect and dignity. In his address to the Council of Chiefs he stated that the Fijian people were “not allowed any liberty to think and act for themselves” [im Thurn papers, 1905, File No. 33]. In the same address the Governor highlighted two reasons for this: (a) customs imposed upon the people by the Chiefs; and, (b) the Colonial government making those customs into laws for the Natives.

¹³For example, in 1879 there were approximately 110,000 native Fijians and less than 500 Europeans [LCP No. 11 of 1886].

represented in the Legislative Council by collaborating Chiefs, nominated by the Council of Chiefs and selected by the European Governor as the Paramount Chief.¹⁴ The success of the political institution so created also depended upon adequate financial support. To secure financial sufficiency meant imposing liberty-diminishing constraints which denied the indigenous people equal economic and social rights. Native Regulations defined the subject population's obligation to the Native rulers, to the European controlled Government and also to the Christian religion [Native Labour Ordinances No. X of 1877; No. XXIII of 1880; No. IV of 1883]. The regulations legitimized the provision of free labor and food as "obligations of the Fijians to his (sic) chiefs, the government and his (sic) church" [CSO 3434/1900]. The regulations also continued to "enable planters, under certain circumstances, to acquire the enforced services of Fijian villagers" [CO 83/34, 1884]. The Fijian Colonial Government in this respect can best be described by what Friedman refers to as "an agency of legitimised coercion" [1970, p. 152]. The Natives did not have the right to choose an alternative way of life – they were enslaved by ordinance.

A striking feature of post annexation British imperialism in Fiji was the substitution of Native taxes in labor for Native taxes in kind. The inclosures to the despatch of 16 October, 1874 (also reproduced as Parliamentary Papers of 1876, Volume LIV), are particularly illuminating. There are a number of important observations to be made from these colonial documents. First, it is clear that there was a strong desire to promote the idea that the substitution was "for the purpose of enabling the Native [p]opulation to provide their [t]axes in a manner accordant with Native [c]ustoms" [Inclosure 3, p. 83]. The traditions that the colonial powers privileged as the customary were payment of taxes in produce and a communal social system headed by a hierarchy of Chiefs. The communal system was based on the argument that: "[t]he only law hitherto known to the Fijians is the command of his Chief and the customs of his tribe" [Inclo-

¹⁴The indigenous Fijians did not acquire democratic voting rights until 1963. Indeed, the Chiefly hegemony set in place by British indirect rule continues to haunt Fijian society into the 21st century. A 19th century British imperial expediency is today significantly instrumental in defining Fiji's socio-political economy. Since independence in 1970 the Great Council of Chiefs has continued to be at the apex of power in Fiji. When the Alliance Party, a party with allegiance to the Chiefs lost the general election in 1987 two military coups were staged to maintain the Chiefly hegemony, lost through democracy. Another coup was staged in 2000 also in the name of the Chiefly hegemony.

sure 1, p. 73] and that “[t]he individual, as regards rights and obligations, is not (sic) known to Fijian law” [p. 80]. Second, economic calculations also played an important part. It was said that communal Native taxes in kind would not only be “more in accordance with native customs” but would also be “productive of a larger amount of revenue” [p. 83]. The following quote shows the role revenue and cost calculations played:

If the several districts are assessed in the quantities of produce . . . and one-half, or 10-20th of the value, is paid to the revenues as assessed taxes, it would leave 7-20th to be paid to the producers, and 3-20th to go towards paying for the machinery provided in each district; that is to say, the revenue rate on the quantities of produce there named would be 7s. By this calculation, the native revenue should be about 11,000*l*, not perhaps in the first year, but as soon as the system begins to work. Up to the present time, and by seeking to raise the tax in money, the sum of 4,000*l* per annum has barely been reached [Inclosure 1, p.78].

Third, once Native taxation was associated with custom it became necessary for the custom “to be properly defined and settled in order to produce a very fair amount of revenue from native sources at a moderate cost of collection” [Inclosure 1, p. 73]. Accordingly, tradition and custom were creatively sculpted and given the force of law.

Of particular interest here is the Native Taxes Ordinance, 1876. It set in place a new way of financing post-annexation imperial activities. Under that Ordinance every district was compelled to cultivate land and to plant crops as payment in kind for a communal taxation system. These became commonly known as ‘Government Gardens’ and/or as ‘Government Plantations’. The respective Provincial and District Councils of Chiefs were responsible for their proper and careful management. Since “collection and shipment under white supervision [were] very expensive” these were also left to the Natives [CSO 86/1156 of 1886]. The government assessment of each district’s contribution to the Fijian Central Treasury was based on population size, soil fertility and degree of civilization [CSO Despatches 1877-1880, No. 37 of 1878].

Simple two-column tables were produced to show the pound sterling equivalent of Native taxes to be paid by each province or district. Exactly how these amounts were calculated is not clear. But there were claims that revenues due from the Natives, as an accounting classification, were calculated using

the contentious Colonial Government's "own notions of value and weight" [*Fiji Times*, 10 August 1878; quoted in CO83/16, 1878 p. 270]. These were "so fixed" as to ensure "large profit to the Government when sold" [CO83/16, 1878, p. 270]. Whatever the methods utilized the amounts calculated provided a basis for holding districts or provinces financially accountable. Restrictions on movements outside the "Home Districts" [Native Land Ordinance Part II, 1885] ensured an abundant supply of free labor as well as a maximum collection of revenues for the Colonial Government. Allegations of oppression, slavery and servitude [LCP No. 11 of 1886; CO83/16, 1878; CO83/62, 1895] were dismissed by official claims of philanthropy: that the policy both protected the traditional communal social system as well as taught the "semi-civilised" Natives "European agriculture" [*Fiji Times*, 16 September 1895; CSO Despatch #22/26, No. 22 of 1876; CO83/16, 1878]. Despite mounting reports of oppression, unjust and inhumane treatment, social dislocation, deprivation of respect and dignity, and infringement of liberty the official ideology remained unchanged as one of civilizing the Native peoples. In this way an imperialist financial need was represented in terms of the Natives' need as requiring protection, preservation and civilizing.

Cultivation of Government Gardens/Plantations was located at the interstices of the market and barter systems of economic relations. Contemporary tribal economy was based mostly on barter [Wilkes, 1845, p. 250]. The taxation regulations prevented the Natives from contracting for wage-labor [LCP, No. 21 of 1886]. Money was therefore in little circulation among the Natives. This provided a political justification for forced cropping: that the scheme was better adjusted to the native lifestyle because payment in money was "inconsistent with the state of Fijian society" [F/83/1/1 of 30 November, 1933]. Paradoxically, as more money came into circulation among the Natives and as trading transactions with the Natives increased a differential pricing system came into operation. The Natives had to pay the "native price" for their purchases which meant paying "double the amount" of that asked of Europeans [*The Cyclopaedia of Fiji*, 1907, p.148].

Moreover, according to a despatch of 24th March 1878 European merchants paid only about half the market value for commodities that were produced and traded by Natives [CO 83/16]. A quote from a European planter in the same correspondence provides a possible explanation for differential pricing: "We don't want them to be well off. If they were starving, they

would be much more ready to go over to labour for us in other islands”.

In spite of such wants a correspondence dated 24 March 1878 from the Governor to the Secretary of State described the regime as “attempts on the part of the Government to benefit the natives” [CSO Despatches 1877-1880, No. 37 of 1878]. It was also argued that the communal “system [was] the one most suited to Fijian peculiarities,” and that it “achieve[d] the maximum collection” of revenue for the Treasury [F/83/1/1, 1933]. Moral imperatives thus appeared paramount. Pecuniary considerations for Empire were, however important imperatives. Colonial revenue and expenditure calculations showed that “[t]he Treasury was empty”, and at the end of 1875 the Governor of the Colony had only £16,000 to meet an estimated expenditure of £70,000 [*The Cyclopaedia of Fiji*, 1907, p.135]. The new accounting-inclined regime was therefore a political as well as a financial necessity. The following discussion shows how accounting-based arguments became an integral and important part of British rule in Fiji.

Accounting Justification and Interrogation: As the system of injustice developed, accounting and its calculations were used as bases for multiple and, conflicting discourses. Accounting calculations were produced in abundance to justify the new regime of servitude. Given the precarious financial status of the Fijian State of later 19th century it was essential to highlight economic and financial success. The calculation and presentation of precise accounting numbers were considered to be absolutely essential for making proper financial and economic comparisons.

The way in which accounting functions and practices manifested particularly simple characteristics is interesting. Simple receipt, expense and profit calculations were used to promote and justify a relatively complex British system of indirect rule. For example, by comparing revenues collected by forced individual labor and forced communal cropping regimes accounting provided a focus for interrogating previous policy decisions as well as rational justifications for policy changes that prosecuted a distinct form of rule that denied citizenship rights to a vast majority of the Native population.

Such colonial functions of accounting are reflected in the Governor, Sir Arthur Gordon’s report on the system of Native taxation in Fiji, 1879, presented to the Royal Colonial Institute in London [Gordon, 1879]: “The receipts from the native taxes, which in 1875, under the old system of collection, amounted to

but £3,499, reached in 1876 (during only a part of which year the new scheme was in operation) the sum of £9,342; in 1877 that of £15,149, and in 1878 amounted to nearly £19,000". He further justified the system by highlighting both the low collection expenses as well as by emphasizing acts of humanity by reference to gratuity: "The expenses incurred in 1877 in collecting and shipping the produce to Levuka¹⁵ and in payment of the eighteen persons engaged in those duties, amounted to £1,341. A further expenditure was also incurred for the purchase and gratuitous distribution of seed, tools, bags, &c., amounting to £386 5s. 10d." Arguments were therefore presented in narrow terms of profits based on revenue and expense budgeting forecasts to show the "financial success" of the policy: "if the expenses be assumed as equal to those of 1877, there will be a clear profit to the Treasury on this tax of over £17,000, while the expenses of collection will not have reached £2,000" [ibid.].

Such accounting-based, comparisons were reiterated by the Governor at his Annual Message to the Legislative Council in 1879 [quoted in LCP No. 11 of 1886]. In order to show with absolute "certainty" "that the scheme [was] a remarkable financial success" the low "collection costs" were especially highlighted: "The whole cost of collection, therefore, is the sum appearing as such in the accounts, which was, in 1878, £1,407. As the gross revenue from this source in the same year was, as above stated, £18,178, the cost of collection is thus only 7.74%."

Emphasis on "a really huge revenue" led to the argument that "there can no longer be any doubt that the scheme has been a financial success" [ibid.]. From the European rulers' point of view the produce-based system of taxation not only succeeded as a "social experiment" it was also "financially successful" since "the gross revenue from the source increased substantially" at a relatively "low cost of collection" [ibid.]. Satisfaction at the improvement in the financial condition of the Colony was expressed both in financial returns as well as in auditor's reports. As imperialism progressed statements covering several years showing the total amount of Native taxes received each year and its proportion to the total revenue received by the Treasury were prepared to illustrate that Native taxes as an "item of revenue [w]as not to any appreciable extent affected by commercial or agricultural depression" except "by the direct visitation of God" [PP of 1888, Vol. LXXII, p.10].¹⁶ Indeed, revenue statements

¹⁵ Levuka was the capital of Fiji at the time.

¹⁶ In reference to natural disasters such as hurricanes and droughts.

showed that communal Native taxation in kind was a consistent and a guaranteed source of revenue for the Treasury.

That Native taxation had to be produce-based meant an exact money equivalent was difficult to calculate in the absence of any well-organized local produce markets. Excess production was common and resulted in 'refunds' for the Natives and an additional accounting statement for the Central Treasury to prepare. Accounting thus took on a function of a kind of moral mediator. Perceived acts of justice and fair-play were demonstrated through the use of accounting measures such as Native revenue and surplus calculations: "in addition to the large amount of revenue shown above, a sum of £24,367 13s. has been returned by the Treasury in the form of refunds in respect of produce paid in excess of district taxes as sub-assessed" [LCP No. 11 of 1886].

Additional financial statements were produced to show how the new taxation scheme increased Native productivity. Periodic refund statements, for example, were prepared to show in respect of each of the previous years: (a) the annual tax assessment; (b) the total payments made by the Natives; (c) the amount paid to public accounts as Native taxes; and, (d) the amount refunded to the Natives after satisfying the assessment. Table 1 illustrates such record keeping.

TABLE 1
Statement Showing Refund Amounts, 1889-1893

Year	Assessment (£)	Total Payment made by the Natives (£)	Amount Paid to Public Account as Native Taxes (£)	Refund (£)
1889	18,980	22,886	17,484	5,432
1890	19,740	25,658	20,770	4,388
1891	19,740	30,645	20,911	9,231
1892	19,740	28,448	18,256	9,692
1893	19,740	27,202	17,436	9,327

Source: PP of 1895, Vol. LXX, p. 18.

Such financial statements made it possible to argue that not only were the Natives able to pay their assessed taxes but "that during the past five years the natives have paid in excess of their assessed tax . . . which has been refunded to them . . . [And] that the amount of refund earned during each of the past three years of the five is very nearly equal to one half of the assessment" [PP

of 1895, Vol. LXX, p.18]. New ways of presenting refund accounts had to be developed with concomitant development in the taxation scheme. Annual, five-year and ten-year statements of refunds made to the provinces were prepared for comparative purposes. The Natives' increased productivity was in this context measured by their entitlement rights: money-equivalent refunds. Accounting's function was not only mediatory but also justificatory.

But more importantly, accounting also became useful in its perceived ability to reveal an objective view of indigenous economic activities. The contortions of defining Native involvement in capitalistic agriculture in terms of related revenues and expenditures enabled claims to colonial social ontology: that the Native Regulations were a successful means of developing the Natives. In this way accounting became rooted in the ultimate explanation of the regime's moral-social intentions for being able to influence more people and thereby for gaining their greater support. Assessments of the degree of Native freedom and equality were to this extent contaminated by imperialist judgments about what mattered from the European imperialist perspective – financial sufficiency. At the same time, emphasis on financial success helped divert attention from more concerning issues of exploitation and injustice. Conflicting viewpoints about the social consequences were dismissed by a strong belief that the system was “neither oppressive, nor opposed to the traditional habits and feelings of the people” [CSO Despatch #22/26, No. 22 of 1876]. They were also clouded by the belief that revenue was not only “collected without oppression” but they were also “cheerfully and readily given” [SP, Vol. XI, p. 21].

There was resistance, and accounting-based calculations became involved in interdictory discussions and arguments. A complex combination of both respectful regard for the Chiefs and fear of the Chiefs' newly acquired disciplinary powers provided a fertile ground for Native subversion. A consequence of the Native taxation scheme was shortage of cheap labor for the plantocracy. Explicit objection therefore came largely from plantation owners within the European community and accounting featured prominently in the production of their counter arguments. This was most obviously manifested in the petition for the discontinuance of the produced-based regime. The petition presented to the Secretary of State for the Colonies by the Chamber of Commerce used net aggregate receipt figures and an annual tax per head to contradict official claims of financial success [LCP No. 11 of 1886 Annex 4]. According to the

Petitioners: “up to the date of the Petition, financial results had not realized expectation, the net aggregate receipts for the years 1876-77 and '78 being but £38,426 7s. 5d, or an annual contribution of less than 2s.6d. per head from a population estimated at 110,000” [p. 9]).

The petitioners also remarked on two related points: commerce and labor. Allegations were made that the deplorable state of trade in the Colony was a consequence of denying plantation owners Native labor. Parliamentary Papers of 1887 [Volume LVIII, C. 5039 of 1887], which contains correspondence relating to the Native population of Fiji, contains numerous examples of the Colonial Government's response to such critiques. It contains various statements that highlight the scheme's economic contribution to the colony. These include: the total value of taxes paid into the Treasury by each province each year between 1876 and 1885; refunds made to the various provinces in each year from 1877 to 1884; analyses of the amount of tax produce exported between 1876 and 1880; and Native donations made to the Wesleyan Missionary Society each year between 1872 and 1884. The power of accounting in colonial discourse resided in this instance in its capacity to serve competing and conflicting interests. The next section focuses on the way in which accounting responsibilities changed as imperialism progressed.

Accounting Responsibilities and an Aura of Citizenship: Changes in accounting practice reflected developments in forced cropping policy. They were also suggestive of accounting's increasing importance to the sustaining of the regime. It is clear from the colonial correspondence that crucial regulatory dimensions were introduced as the project developed. Changes in accounting for tax refunds, for example, provide an illustration of the rulers' response to human indiscretion. Initially a *Buli* as the head of the Native social organization was responsible for distributing refunds to the Natives. He received 10% of the total amount refunded to the Natives for surplus production. As a result of mounting complaints of “shortages in the repayments” against the *Bulis* “more effective means [were] adopted to secure repayment in full to the individual” Natives [PP of 1904, Cd 2240]. Special returns were prepared showing the distribution of refunds to each district within a province and the 10% payable to the *Buli*. Also, previous practices of crediting future assessments were removed and full payment of refunds made compulsory.

Accounting work was initially centralized at the Native Office. Much effort was put into designing the keeping of provincial books of account. As a result, there was a push for Native Chiefs who held official positions to learn how to properly keep provincial cash accounts. This was to help them meet the statutory requirement for a six monthly financial report to be sent to the Native Office [LCP No.21 of 1886]. It thereby became possible to link the financial performance in each province to overall profitability of the Native Authority within the Central Government. At the same time comparative financial reporting became an important mechanism for inducing competition for increased cropping. It seems most probable that the six monthly financial reports were used to assess the Chiefs' performance and for imposing penalties. Fears of punishment, albeit in different forms, continued to help meet Treasury budget requirements. The control mechanisms implemented reflect the focus on a particular kind of accountability and on getting the system right in terms of balancing Treasury budgets.

Accounting played a vital part in exacting a stricter financial accountability and one that reflected institutional arrangements of rights and duties. From about the early 20th century there was a gradual transfer of "the accounting work of each province" to local offices [CSO Despatch No. 25, Enclosure No. 1 of 19 June 1914]. There are two important observations to be made from the colonial records. First, deliberate efforts were made to define and encapsulate the financial responsibilities of the Chiefs. Each province headed by a Native Chief had its own annual estimates of revenue and expenditure. Separate provincial classifications enabled a continuous assessment of Native revenues and expenditures through regular comparisons. Provinces were rated according to efficiency and effectiveness against one another in financial terms of "Surplus and Deficits", "Increase/Decrease in percentage of Collection" and "Gross and Net Deficits". From these records the colons were able to prepare surveillance statements of refunds, revenue, expenditure, and assets and liabilities as specified in detail by the Central Treasury in Fiji. These were used to ensure that all obligations and privileges as converted into monetary equivalents were satisfied.

Second, tighter financial and accounting control mechanisms were introduced by requiring annual and later quarterly financial reports to be submitted to the Secretary for Native Affairs for auditing by European officials at the Central Treasury. Attempts were made to allocate auditing responsibilities in

the provinces to high ranking Chiefs by suggesting that they should: "provide a more thorough and frequent audit of the accounts of native officials, who are entrusted with public and provincial monies" [CO 83/185/10, 22 March 1929].

But the European Auditor reminded the Colonial Secretary about the rules and regulations of the Director of Colonial Audit and highlighted that "[u]nder Native Regulations the Auditor is responsible for the audit of Provincial Funds" [ibid.]. Moreover, he stated that:

...irrespective of the fact of the existence of the Director's ruling, I consider it to be a very unwise policy for me to adopt, of setting a native official of high rank to oversee and audit the accounts in charge of a Roko or Buli of possibly lesser rank, in view of the peculiar circumstances which govern Fijian relationships [ibid.].

As a result, he deliberately "avoided" implementing a system that did not respect the Chiefly hierarchy. In this way the design of the accounting system and the auditing of it were fused with the status and power of each Chief within the Native Authority and with the Central Colonial Government. It helped both reflect and reinforce contemporary colonial structures of domination and exploitation. A new culture was enforced through the design of an accounting control system that involved an increased but selective Native participation. The financial definition of responsibilities and obligations of the Chiefs provided a kind of aura of citizenship. In so doing, the British rulers further reinforced the philosophies of indirect rule in Fiji.

CONCLUSIONS

British indirect rule in Fiji exposed the ultimate consequences for a society based on a conception of civilizing where entitlements and rights were defined entirely in terms of denying citizenship to the vast majority of the population. Contrary to apologist arguments and official colonial documents indirect rule was not about progress and development of the Native population in Fiji. Rather it was about the exploitation of ancestral symbols of leadership for Empire building. So deliberate was the effort to create a second class status that the Native Authority became a fetish for the colonized population. It was this fetishism and the lack of challenge from the Natives that denied them citizenship rights within their own land. As a technology which evolved in response to developments within indirect rule, accounting appears to have been indispensable to

British imperialism. Accounting measures of performance facilitated British imperial strategies of hierarchization and marginalization of its subjected population. Accounting provided a very practical way of measuring, monitoring and expressing in economic-monetary terms the institutional consequences of indirect rule. In addition, accounting provided calculations to compare and contrast the achievements and possibilities of alternative policy decisions. With an institutional structure in place, innovations through accounting provided a new way of controlling and coordinating the subjected population within imperial systems of government. Accounting systems design reflected and helped reinforce Native hegemonic structures of power within British imperialism which deprived the native Fijians of citizenship rights. Once established these institutionalized accounting calculations were used to justify as well as to interrogate, evaluate and contradict specific policies relating to the maintenance of servitude. In this respect the power of accounting resided in its ability to simultaneously serve multiple interests. In short, accounting was intertwined with the emergence and perpetuation of the philosophies and practices of exploitative human engineering in British ruled Fiji.

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